

DOCKET NO. _____

APPLICATION OF SOUTHWESTERN § PUBLIC UTILITY COMMISSION
PUBLIC SERVICE COMPANY FOR §
AUTHORITY TO CHANGE RATES § OF TEXAS

DIRECT TESTIMONY
of
ROSS L. BAUMGARTEN

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: BaumgartenRRDirect.doc)

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
CEO	Chief Executive Officer
Commission	Public Utility Commission of Texas
FERC	Federal Energy Regulatory Commission
IT	Information Technology
LTD	long-term disability
NCE	New Century Energies, Inc.
NCS	New Century Services, Inc.
NSP	Northern States Power Company
NSPM	Northern States Power Company, a Minnesota corporation
NSPW	Northern States Power Company, a Wisconsin corporation
O&M	operation and maintenance
Operating Companies	NSPM; NSPW; PSCo; and SPS
Operating Company	One of the Operating Companies
PSCo	Public Service Company of Colorado, a Colorado corporation
PUHCA 1935	Public Utility Holding Company Act of 1935
PUHCA 2005	Public Utility Holding Company Act of 2005
PURA	Public Utility Regulatory Act
RFP	Rate Filing Package
SEC	Securities and Exchange Commission

<u>Acronym/Defined Term</u>	<u>Meaning</u>
SKF	Statistical Key Figure
SPS	Southwestern Public Service Company, a New Mexico corporation
Test Year	October 1, 2019 through September 30, 2020
Total Company or total company	Total SPS (before any jurisdictional allocation)
Update Period	October 1, 2020 through December 31, 2020
Updated Test Year	January 1, 2020 through December 31, 2020
WestGas	WestGas InterState, Inc.
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.
XEST	Xcel Energy Southwest Transmission Company, LLC
XETD	Xcel Energy Transmission Development Company, LLC
XEWT	Xcel Energy West Transmission Company, LLC

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
RLB-RR-1	XES Affiliate Classes and Witnesses (<i>Filename: RLB-RR-1.xlsx</i>)
RLB-RR-1A	Comparison of XES Affiliate Classes and Witnesses to Docket No.49831 (<i>Filename: RLB-RR-1A.xlsx</i>)
RLB-RR-2	Xcel Energy Holding Company List of Affiliates Pictorial View (<i>Filename: RLB-RR-2.xlsx</i>)
RLB-RR-3	Xcel Energy Holding Company List of Affiliates by Group (<i>Filename: RLB-RR-3.xlsx</i>)
RLB-RR-4	Total XES Billings to Legal Entities (<i>Filename: RLB-RR-4.xlsx</i>)
RLB-RR-5	XES Web Training (<i>Non-native format</i>)
RLB-RR-6	XES Affiliate Class Roll Up Organization Chart Pictorial View (<i>Non-native format</i>)
RLB-RR-7	XES Service Agreement with SPS (<i>Non-native format</i>)
RLB-RR-8	XES Policies and Procedures (<i>Non-native format</i>)
RLB-RR-9	XES Form 60 for 2019 (<i>Non-native format</i>)
RLB-RR-10	SPS Final Cost Centers with Dollars by Affiliate Class (<i>Filename: RLB-RR-10.xlsx</i>)
RLB-RR-11	XES Indirect Allocating Cost Center Summary Schedules (<i>Filename: RLB-RR-11.xlsx</i>)

<u>Attachment</u>	<u>Description</u>
RLB-RR-12	XES Allocating Cost Center Summary by Affiliate (<i>Filename: RLB-RR-12.xlsx</i>)
RLB-RR-13(V)(CD)	XES Allocation Calculations for the Indirect Allocating Cost Centers (<i>Filename: RLB-RR-13(V)(CD).xlsx</i>)
RLB-RR-14	XES Shared Asset Agreement with SPS (<i>Non-native format</i>)
RLB-RR-15	XES Billings to SPS with Balance Sheet Exclusions (<i>Filename: RLB-RR-15.xlsx</i>)
RLB-RR-16	XES Billings to SPS by FERC 400 - 935 with Exclusions and Pro Forma Adjustments (<i>Filename: RLB-RR-16.xlsx</i>)
RLB-RR-17	All Other Affiliate Billings (<i>Filename: RLB-RR-17.xlsx</i>)
RLB-RR-18	XES Billings to SPS before Pro Forma Adjustments by Affiliate Class Witness (<i>Filename: RLB-RR-18.xlsx</i>)
RLB-RR-A(TY) (Test Year)	Summary XES Expenses to SPS by Affiliate Class and Billing Method (<i>Filename: RLB-RR-A(TY).xlsx</i>)
RLB-RR-B(TY)(V)(CD) (Test Year)	XES Billings by Legal Entity, Affiliate Class, Activity, Billing Method, and FERC Account (<i>Filename: RLB-RR-B(TY)(V)(CD).xlsx</i>)
RLB-RR-A(UTY) (Updated Test Year)	Summary XES Expenses to SPS by Affiliate Class and Billing Method (<i>Filename: RLB-RR-A(UTY).xlsx</i>)

<u>Attachment</u>	<u>Description</u>
RLB-RR-B(UTY)(V)(CD) (Updated Test Year)	XES Billings by Legal Entity, Affiliate Class, Activity, Billing Method, and FERC Account (Filename: RLB-RR-B(UTY)(V)(CD).xlsx)
RLB-RR-C (Updated Test Year)	Exclusions from XES Expenses to SPS by Affiliate Class and FERC Account (Filename: RLB-RR-C.xlsx)
RLB-RR-D (Updated Test Year)	Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account (Filename: RLB-RR-D.xlsx)

**DIRECT TESTIMONY
OF
ROSS L. BAUMGARTEN**

1 **I. WITNESS IDENTIFICATION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Ross L. Baumgarten. My business address is 1800 Larimer Street,
4 Suite 1200, Denver, Colorado 80202.

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

6 A. I am filing testimony on behalf of Southwestern Public Service Company, a New
7 Mexico corporation (“SPS”) and wholly-owned electric utility subsidiary of Xcel
8 Energy Inc. (“Xcel Energy”).

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

10 A. I am employed by Xcel Energy Services Inc. (“XES”), the service company
11 subsidiary of Xcel Energy, as Manager of Service Company Accounting.

12 **Q. Please briefly outline your responsibilities as Manager of Service Company
13 Accounting.**

14 A. As Manager of Service Company Accounting, I am responsible for the general
15 administration of XES, including accounting, billing, allocations, policies and
16 procedures, service agreements, internal audits, external audits and external
17 reporting to state and federal regulatory agencies.

18 **Q. Please describe your educational background.**

19 A. I received a Bachelor of Arts in Business Administration, with a major in
20 accounting, from University of St. Thomas, St. Paul, Minnesota, in 2008. I also
21 received and have held an active CPA licence issued by the Minnesota Board of
22 Accountancy since 2008.

1 **Q. Please describe your professional experience.**

2 A. I have been employed by XES since December 2013, holding positions in Service
3 Company Accounting, Transmission Accounting, and External Reporting. Prior
4 to joining XES, I was employed by Grant Thornton LLP as a senior financial and
5 operational auditor where I performed financial statement audits, operational and
6 system control audits, and benefit plan audits for companies in various industries
7 including manufacturing, hospitality, medical devices, services, and technology.

8 **Q. Have you filed testimony before any regulatory authorities?**

9 A. Yes. I have filed testimony before the Minnesota Public Utilities Commission in
10 Docket No. E002/GR-20-723 and before the New Mexico Public Regulation
11 Commission in Case No. 20-00238-UT concerning the same topics discussed in
12 this testimony.

1 **II. ASSIGNMENT AND SUMMARY OF TESTIMONY**
2 **AND CONCLUSIONS**

3 **Q. What is your assignment in this proceeding?**

4 A. The purpose of my testimony is to:

- 5 • explain SPS’s and XES’s compliance with accounting and affiliate
6 requirements, including the Public Utility Regulatory Act (“PURA”)¹, and
7 the Public Utility Commission of Texas (“Commission”) and Federal
8 Energy Regulatory Commission (“FERC”) rules;
- 9 • provide an overview of the legal structure and the business area
10 (operational and managerial) structure of Xcel Energy and explain how
11 that structure affects SPS;
- 12 • explain the Xcel Energy affiliate accounting processes and how direct and
13 allocated costs are billed from XES, the Operating Companies, and other
14 affiliates to and from SPS;
- 15 • explain the affiliate classes of services for SPS’s transactions with
16 affiliates;
- 17 • sponsor or co-sponsor the accounting for the XES affiliate transactions
18 and the affiliate transactions for legal entities other than XES;
- 19 • sponsor or co-sponsor the following Rate Filing Package (“RFP”)
20 schedules:
 - 21 ○ F, Description of Company. I co-sponsor this schedule with SPS
22 witness William A. Grant. This schedule includes a general
23 description of SPS’s service area and diversification of operations.
24 The schedule also provides a list and description of all of SPS’s
25 affiliates;
 - 26 ○ G-6, Summary of Test Year Affiliate Transactions. This schedule
27 summarizes SPS’s affiliate transactions that occurred during the
28 Test Year and Updated Test Year;²

¹ Public Utility Regulatory Act, TEX. UTIL. CODE ANN. §§ 11.001-66.016.

² The Test Year is the period of October 1, 2019 through September 30, 2020. The Updated Test Year consists of the last nine months of the Test Year and the three months in the Update Period: January 1, 2020 through December 31, 2020.

- 1 ○ G-6.1, Summary of Test Year Expense by Affiliate. This schedule
2 summarizes SPS’s per book Test Year and Updated Test Year
3 expense organized by affiliate; and
- 4 ○ G-6.2, Summary of Adjustments to Test Year Expense by
5 Affiliate. This schedule provides a summary of adjustments to
6 SPS’s Test Year and Updated Test Year expense organized by
7 affiliate;
- 8 • provide the list of transactions for the charges from XES to SPS, and a list
9 of the non-XES affiliate transactions;
- 10 • explain XES’s billing methods including direct assignment and allocation
11 methods, types of cost centers, and justification of the reasonableness of
12 each allocation method;
- 13 • provide the statistics used in each allocation formula as well as the
14 calculations;
- 15 • explain Xcel Energy’s labor and labor overhead process;
- 16 • explain how the XES allocation factors are used to bill charges to SPS and
17 that they produce reasonable prices to SPS for the services received;
- 18 • explain how the shared asset carrying costs have been removed from
19 expenses charged both to and from SPS; and
- 20 • sponsor the non-XES affiliate transactions.

21 **Q. How does your testimony fit with the scope of the other SPS witnesses’**
22 **testimony?**

23 A. My testimony interrelates with the other affiliate witnesses’ testimony in several
24 ways. In regard to affiliate transactions, I present and support the accounting
25 treatment, entries, and practices for the XES affiliate charges in each of the
26 affiliate classes of service and provide a list of the operation and maintenance
27 (“O&M”) affiliate charges from SPS’s other affiliates. I also establish that the
28 affiliate charges to SPS meet the “no higher than” and the “at cost” tests
29 applicable to affiliate charges under Texas law. In addition, I support—along

1 with other witnesses—the allocation methods used to assign XES allocated costs
2 to SPS. Apart from my testimony, SPS is presenting a group of witnesses who
3 describe the services provided by each class of affiliate services. These witnesses
4 testify about the reasonableness and necessity of the affiliate services and the
5 costs of those services.

6 **Q. Who are the affiliate witnesses testifying to the reasonableness and necessity**
7 **of the affiliate services and expenses?**

8 A. In addition to me, the following 16 SPS witnesses testify to affiliate O&M
9 expenses: Carol C. Bouw; Lawrence A. Bick; James W. Sample; Jeffrey A.
10 Butler; Adam R. Dietenberger; Nora Lindgren; Perry D. Foster; Michael O.
11 Remington; William A. Grant; Michael P. Deselich; David A. Low; Jeff R. Lyng;
12 Casey S. Meeks; Robert H. Kunze; Bennie F. Weeks; and Shawn M. White. On
13 Attachment RLB-RR-1, I list these witnesses, their respective business areas, and
14 the affiliate classes each witness sponsors. Attachment RLB-RR-1A shows a
15 comparison of the affiliate witnesses, business areas, and affiliate classes
16 presented in this case compared to SPS’s last base rate case, Docket No. 49831.³
17 Changes in the presentation of affiliate classes in this proceeding were
18 necessitated by various business area reorganizations that occurred during the
19 Test Year and Update Period. In Section VI of my testimony, I provide a
20 description of the Affiliate Classes. Additionally, the following witnesses testify
21 to capital additions, which include affiliate charges: Mr. Meeks, Mr. Bick, Mr.
22 Sample, SPS witness Mark Lytal, Mr. Remington, and SPS witness Jarred J.

³ *Application of Southwestern Public Service Company for Authority to Change Rates*, Docket No. 49831, Final Order (Aug. 27, 2020).

1 Cooley. Their testimonies address Distribution Capital Additions, Property
2 Services General Plant Capital Additions, Physical Security Capital Additions,
3 Energy Supply Capital Additions, Business Systems General Plant Capital
4 Additions, and Transmission Capital Additions, respectively. Finally, SPS
5 witness Mark P. Moeller provides a detailed discussion of the affiliate charges
6 included within SPS’s capital additions.

7 **Q. How have affiliate transactions been included in the cost of service?**

8 A. I have provided the requested amount of affiliate charges associated with the Test
9 Year and estimated Updated Test Year transactions, on a total company (total SPS
10 before jurisdictional allocations, or “total company”) basis, to SPS witness
11 Stephanie N. Niemi.⁴ Ms. Niemi incorporates all of the affiliate numbers into the
12 cost of service and then applies an adjustment to comply with the Commission’s
13 final order in Docket No. 43695, to remove the carrying costs on shared assets
14 billed to SPS from other affiliates and for carrying costs on shared assets billed
15 from SPS to other affiliates. The adjustment for carrying costs on shared assets is
16 discussed further in the testimony of Mr. Moeller.

17 **Q. You mention that certain costs that you present in your testimony are**
18 **estimated. Please explain why this is the case and what items are estimated.**

19 A. As explained by Mr. Grant, SPS will be using an Updated Test Year in this case.
20 SPS’s initial filing presents actual expenses for the Test Year (October 1, 2019
21 through September 30, 2020) and estimated information for the time period of
22 October 1, 2020 through December 31, 2020, which is the Update Period.

⁴ In this initial filing, the requested dollar amounts associated with the Updated Test Year reflect nine months of actual costs and three months of estimated costs.

1 Accordingly, the first nine months of SPS's Updated Test Year (i.e., January 2020
2 through September 2020) consist of actual cost information and the last three
3 months (i.e., October through December 2020) contain estimated cost
4 information. For this reason, certain SPS witnesses refer to the Updated Test
5 Year in direct testimony as the "estimated Updated Test Year."

6 With respect to the affiliate O&M costs that I support, actual figures for
7 October and November 2020 have been provided and December 2020 figures
8 have been estimated based on the forecasted budget. However, these expenses
9 have not gone through the full pro forma adjustment review process.

10 As described by Mr. Moeller, along with the six witnesses who present the
11 capital additions for various business areas, SPS has included estimates of
12 applicable capitalized affiliate charges, by asset class, related to the capital
13 additions requested in this case for the Update Period.

14 **Q. Will your testimony be updated to replace the estimated costs that you**
15 **present and support with actual costs?**

16 A. Yes. SPS will file an update 45 days after SPS files this application. The update
17 will provide actual costs to replace the estimates provided in the application for
18 the time period of October 1, 2020 through December 31, 2020 ("Update
19 Period"). The affiliate O&M charges that I and the other 16 affiliate witnesses
20 present will be updated with actual information to the extent not already provided.
21 As part of that process, my Attachments RLB-RR-A through D (Updated Test
22 Year) will be updated to remove estimates of affiliate O&M expenses incurred by
23 SPS during the Updated Test Year (January 1, 2020 through December 31, 2020)

1 and then replace those estimates with actual expenses, which will be used to
2 establish SPS's base rates in this case.⁵ Other attachments including estimated
3 data will also be updated.

4 **Q. Were Attachments RLB-RR-1 through RLB-RR-4, RLB-RR-10 through**
5 **RLB-RR-13, and RLB-RR-15 through RLB-RR-D prepared by you or under**
6 **your direct supervision and control?**

7 A. Yes.

8 **Q. Are Attachments RLB-RR-5 through RLB-RR-9, and RLB-RR-14 true and**
9 **correct copies of the documents you state them to be?**

10 A. Yes.

11 **Q. Were the portions of the RFP schedules you sponsor or co-sponsor prepared**
12 **by you or under your supervision and control?**

13 A. Yes.

14 **Q. Do you incorporate the portions of the RFP schedules sponsored or**
15 **co-sponsored by you into this testimony?**

16 A. Yes.

⁵ The process of updating the forecast amounts to actuals may result in allocations of certain costs changing between classes.

1 **III. DEFINITIONS**

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

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

- 5 • **Allocated Charges:** Allocated, or indirect, charges occur when services
6 cannot be directly assigned to a specific legal entity.
- 7 • **Allocation Methods or Formulas:** Allocation methods or formulas are
8 the basis for assigning costs to an affiliate and result from using a single
9 allocation ratio or the average of two or more allocation ratios. Examples
10 of allocation methods or formulas are: Number of Customers; Number of
11 Employees; and Revenues, Assets, and Number of Employees - known as
12 a “three-factor formula” which is based on the average of those ratios.
- 13 • **Allocation Ratios or Factors:** Each set of allocation statistics is used to
14 calculate an allocation ratio or factor. For example, the employee ratio
15 uses the number of employees for each affiliate to the total number of
16 employees for all affiliates to determine the percent of services chargeable
17 to each affiliate.
- 18 • **Allocation Statistics:** Allocation statistics are the actual numerical inputs
19 used to derive the allocation ratios or factors. Examples of statistics are:
20 the number of employees, dollar amount of assets, dollar amount of
21 revenues, number of customers, number of invoice transactions, megawatt
22 hours of generation, and number of customer bills.
- 23 • **Direct Charges:** Direct charges occur when an employee of any affiliate
24 including XES can clearly identify that the service being rendered is for
25 the benefit of a specific legal entity. Under XES’s accounting practices, if
26 a charge is the result of an allocation performed before the charge is
27 entered into the accounting system, then the accounting system treats the
28 charge as a direct charge. The application of an allocation performed
29 before the charge is entered into the accounting system is termed an
30 “off-line allocation.”
- 31 • **Legal Entity:** A generic reference to an affiliated company within the
32 Xcel Energy corporate structure.
- 33 • **Labor and Labor-Related Overheads:** Overhead processes are used to
34 bill labor and labor-related overheads such as pension costs, health care
35 costs, paid time off (e.g., vacation time, holiday, sick time), workers’
36 compensation, incentive compensation (all compensation is sponsored by
37 Mr. Deselich), payroll taxes and facilities costs. Please refer to the Labor
38 and Labor Overheads, Labor-Related Overheads, and Other Overheads
39 section of my testimony (Section IX) for additional discussion.

1 **IV. STANDARDS FOR RECOVERY OF AFFILIATE CHARGES**

2 **Q. What regulatory standard did SPS use in preparing its direct case on affiliate**
3 **transactions?**

4 A. PURA⁶ sets out the requirements for the recovery of charges from an affiliate to a
5 utility regulated by the Commission. The specific provision is PURA Section
6 36.058.

7 The requirements govern, for ratemaking purposes, the charges from: (1)
8 XES to SPS; (2) any Operating Company to SPS; and (3) any other Xcel Energy
9 direct or indirect subsidiary to SPS. The requirements apply to both O&M and
10 capital charges.⁷ Under the requirements:

- 11 1. SPS has to present affiliate costs by individual “item or class of items”
12 (affiliate classes).
- 13 2. There is no presumption that affiliate charges are reasonable for
14 ratemaking purposes.
- 15 3. Instead, affiliate charges are presumed to be unreasonable.
- 16 4. To recover affiliate costs, SPS has to prove:
- 17 • the services provided by the affiliate, and the costs of those
18 services, are **necessary**;
- 19 • the services provided by the affiliate, and the costs of those
20 services, are **reasonable**;⁸ and,

⁶ PURA §§ 36.051 and 36.058. While I am not an attorney, I am setting forth my understanding of the requirements.

⁷ The terms *charge* and *cost* are used interchangeably and have the same meaning for purposes of my testimony.

⁸ Unreasonable expenses are the types of expenses described in PURA Section 36.062 and 16 TAC § 25.231(b)(2): lobbying, including lobby costs embedded within trade association dues; political contributions; expenditures promoting religious causes; dues for country clubs, social or recreational clubs, or fraternal or religious organizations; funds to promote the increased consumption of electricity; costs to process refunds or bill credits; civil or criminal penalties or fines; payments, other than those made under an insurance or risk sharing arrangement before the date of loss, to cover accidents, equipment failure, or negligence at an electric utility facility owned by an entity not selling power within the State of Texas; and a catch-all of expenditures found by the Commission to be unreasonable, unnecessary, or not in the public interest.

- 1 • each charge from SPS’s affiliates (e.g., Public Service Company of
2 Colorado, a Colorado corporation (“PSCo”)) for these services is
3 no higher than the charge by those affiliates to any other entity for
4 the same or similar service.⁹

5 SPS prepared its direct case to meet these standards.

6 **Q. Please explain the evidence you and other SPS witnesses present that**
7 **supports the reasonableness and necessity of each item or class of items.**

8 A. The SPS witnesses explain the services provided by the affiliate class, how SPS
9 ratepayers benefit from those services and provide evidence, such as explanations
10 of the functions and services provided, budget planning processes, cost trends,
11 staffing trends, and benchmarking data to support the reasonableness and
12 necessity for the services provided within an affiliate class.

13 **Q. Please explain the evidence you present that supports that the price to the**
14 **utility for allocated charges is not higher than the prices charged by the**
15 **supplying affiliate to its other affiliates.**

16 A. XES uses the same unit price to charge all affiliates (either through direct charges
17 or allocated charges) for the same or similar services. As a result of the allocation
18 process, costs are allocated on a per-unit cost based on the number of employees,
19 number of customers, etc. Included in the labor costs are pension costs, health
20 care costs, paid time off (e.g., vacation time, holiday, sick time), workers’
21 compensation, payroll taxes, and facilities costs associated with the provision of
22 services by employees. Therefore, these costs that are loaded based on labor
23 charges are also assigned to affiliate companies at the same per-unit cost.

⁹ All accounting discussions throughout my testimony relating to costs being billed at rates no higher than others, and at cost, apply to all XES billings, whether they are recorded on the balance sheet or on the income statement. PURA §§ 36.051 and 36.058.

1 **Q. How does the XES accounting system ensure that XES's charges to SPS are**
2 **no higher than the charges to other affiliates for the same or similar services?**

3 A. The accounting system is designed for the express purpose of meeting regulatory
4 requirements to directly charge and fairly allocate common costs among Xcel
5 Energy affiliates, and to do so at cost. Allocations are developed to assign costs
6 only to those affiliates benefiting from the service. These common costs are
7 allocated based on the formula that best matches the services with the cost
8 causative factor or driver of the service, and the formula includes statistics for the
9 appropriate affiliates. In addition, all XES costs are either directly assigned or
10 allocated on a monthly basis to ensure all XES costs are allocated to the
11 appropriate affiliates for the current month's services.

12 Mr. Moeller describes the adjustment made to remove the carrying costs
13 associated with the shared assets that have been charged to SPS from other
14 affiliates.

15 **Q. Is one of the purposes of the Texas affiliate standard, which you discussed**
16 **earlier, to prevent cross-subsidization?**

17 A. Yes. For those holding company structures that operate and manage both
18 regulated and non-regulated operations, there is the potential for cross-
19 subsidization of the non-regulated companies by the regulated companies within
20 the holding company system.

21 **Q. Should this concern about cross-subsidization be an issue of concern**
22 **regarding SPS and its holding company, Xcel Energy?**

23 A. No. Xcel Energy divested a majority of its non-regulated subsidiaries over a
24 decade ago. The remaining non-regulated subsidiaries account for only a small

1 percentage of the total Xcel Energy operations, but XES accounting processes
2 help to ensure that even minimal cross-subsidization does not occur. The XES
3 accounting system and the minimal amount of non-regulated operations mitigate
4 the risk of cross-subsidization between the regulated and non-regulated affiliates.
5 Even so, SPS and its affiliates still must ensure that the affiliate charges comply
6 with the Texas affiliate standards.

7 **Q. Please explain the history of XES's allocation methods.**

8 A. As a result of the formation of New Century Energies, Inc. ("NCE") through the
9 merger of SPS and PSCo in 1997, New Century Services, Inc. ("NCS") allocation
10 methods were approved by the Securities and Exchange Commission ("SEC").
11 Although the allocation factors were not required to be pre-approved in Texas,
12 New Mexico, and Colorado, the effective statutes in those jurisdictions were
13 taken into consideration when NCS originally selected allocation methods and
14 developed allocation formulas to make sure NCS and SPS were in compliance
15 with all statutory requirements. NCS utilized many resources in developing its
16 allocations: (1) reviewing the various state requirements; (2) consulting National
17 Association of Regulatory Utility Commissioners' guidelines; (3) discussing
18 alternatives with several holding companies; (4) discussing alternatives with the
19 SEC; (5) discussing alternatives with the FERC; and, (6) reviewing other utilities'
20 and/or states' cost allocation manuals and rules.

21 In 2000, NCE and Northern States Power merged to form Xcel Energy.
22 The XES (formerly NCS) allocations were submitted to regulators prior to the
23 merger. As a result of the state jurisdictional filings made at the time, the
24 allocation methods were pre-approved by the Minnesota Public Utilities

1 Commission and the Public Service Commission of Wisconsin and were also
2 submitted to the other jurisdictions again as noted below.

3 With the federal supervision over utility holding companies transferring
4 from the SEC to the FERC in 2005, the FERC now reviews cost allocation
5 methods in conjunction with the annual FERC Form No. 60 submission, in rate
6 proceedings, and through audits.¹⁰

7 **Q. Are XES's allocation methods part of the XES and SPS Service Agreement?**

8 A. Yes. The Service Agreement between SPS and XES, dated September 9, 2016 is
9 included with my testimony as Attachment RLB-RR-7.

10 **Q. Have there been any recent changes in the Service Agreement between XES
11 and SPS related to the allocation methods since SPS's most recent base rate
12 case, Docket No. 49831?**

13 A. No.

14 **Q. Does the SEC or FERC approval of the XES allocation methods pre-empt
15 state approval of affiliate charges?**

16 A. No. The XES allocation methods must still meet state regulatory standards. The
17 XES allocation methods were submitted to regulators prior to the merger of NCE
18 and Northern States Power Company to form Xcel Energy in 2000.

19 **Q. Which RFP did SPS use to prepare its direct case?**

20 A. As required under Commission rules, SPS used the Electric Utility Rate Filing
21 Package for Generating Utilities (Sept. 9, 1992). This is the RFP for
22 fully-integrated electric utilities such as SPS. In order to provide as much

¹⁰ FERC Docket No. RM05-32-000, Order No. 665, ¶ 152.

1 information as possible regarding affiliate transactions, however, SPS has also
2 provided data consistent with the guiding principles for affiliate transactions set
3 out in the RFP specifically applicable to unbundled transmission and distribution
4 utilities.

5 **Q. Has the Commission previously reviewed SPS's processes for accounting for**
6 **affiliate costs?**

7 A. Yes, this testimony is consistent with SPS's past rate cases, included its fully
8 litigated case in Docket No. 43695.

1 **V. OVERVIEW OF AFFILIATE ACCOUNTING**

2 **A. Xcel Energy’s Legal Entity Structure**

3 **Q. Please describe the Xcel Energy legal entity structure.**

4 A. Xcel Energy is a registered holding company under the Public Utility Holding
5 Company Act of 2005 (“PUHCA 2005”). Within the Xcel Energy holding
6 company system, as of December 31, 2020, there were 92 active legal entities or
7 affiliates and 7 inactive legal entities for a total of 99. Of the 92 active legal
8 entities, 82 are included in the XES allocations as explained in this section. A
9 pictorial view of the legal entity structure is included as Attachment RLB-RR-2.
10 The primary legal entities in the holding company system are the four utility
11 Operating Companies and XES, the centralized service company. Xcel Energy
12 also owns an interstate natural gas pipeline company, WestGas InterState, Inc.
13 (“WestGas”), which is regulated by the FERC, and three electric transmission
14 companies through its subsidiary Xcel Energy Transmission Holding Company,
15 LLC.

16 The following is a brief description of the utility Operating Companies,
17 WestGas and the transmission-only operating companies.

- 18 • SPS is an electric only utility operating company with operations in Texas
19 and New Mexico.
- 20 • PSCo is an electric, gas, and thermal utility operating company, with
21 operations in Colorado.
- 22 • Northern States Power Company, a Minnesota corporation (“NSPM”) is
23 an electric and gas utility operating company with operations in
24 Minnesota, North Dakota, and South Dakota.
- 25 • Northern States Power Company, a Wisconsin corporation (“NSPW”) is
26 an electric and gas utility operating company with operations in Wisconsin
27 and Michigan.

- 1 • WestGas is an interstate natural gas pipeline company that operates in
2 Colorado.
- 3 • Xcel Energy Southwest Transmission Company, LLC (“XEST”) is an
4 electric transmission company that operates in the Southwest Power Pool.
- 5 • Xcel Energy Transmission Development Company, LLC (“XETD”) is an
6 electric transmission company that operates in the Midwest Independent
7 System Operator.
- 8 • Xcel Energy West Transmission Company, LLC (“XEW”) is an electric
9 transmission company that operates in the WestConnect planning region.

10 The four Operating Companies, WestGas and the transmission-only operating
11 companies made up 90.3031% of the revenues, 73.8588% of the assets, and
12 99.8214% of the employees of the Xcel Energy consolidated financial position at
13 December 31, 2019 for the 82 active legal entities included in the XES
14 allocations. The three transmission companies currently do not have any
15 employees or revenues.

16 The remaining legal entities within the Xcel Energy holding company
17 system consist of legal entities that support the operations of the four utility
18 Operating Companies, WestGas and the transmission-only operating companies,
19 and a small amount of non-regulated operations. For example, 1480 Welton Inc.
20 owns a facility that PSCo uses as a warehouse and that XES uses to house its
21 accounts payable staff.

22 **Q. Please explain the activities of the centralized service company.**

23 A. At the time Xcel Energy was formed in 2000, registered holding companies were
24 permitted to form and operate service companies to provide services, at cost, to
25 the utility operating companies and affiliates within the holding company system.
26 Thus, Xcel Energy formed XES. Consequently, most employees who provide

1 services to more than one Xcel Energy legal entity are employed by XES, which
2 provides shared, or common, administrative, management, and some technical
3 services to Xcel Energy and its subsidiaries. XES will be described in detail in
4 the Affiliate Transactions – XES section of my testimony (Section VII).

5 **Q. Please provide a list of SPS affiliates.**

6 A. RFP Schedule F includes a complete list of SPS affiliates as of December 31,
7 2020. The schedule includes:

Column A —	Name	The name of each legal entity in the Xcel Energy holding company system.
Column B —	Description	A brief description of each legal entity.
Column C —	Incorporated	The date each legal entity was incorporated or established.
Column D —	Owner	The owner of each legal entity.
Column E —	Ownership %	The percentage each owner owns.

8 Although SPS is not an affiliate of itself, Schedule F includes SPS so that the
9 schedule includes all legal entities in the Xcel Energy holding company system.
10 In addition to the list, Attachment RLB-RR-2 includes a pictorial presentation of
11 the 99 (92 active and 7 inactive) legal entities in the Xcel Energy holding
12 company system that will help to provide an understanding of the hierarchical
13 reporting structure of all legal entities.

14 **Q. Do all the active legal entities detailed in Schedule F receive direct charges
15 and allocated charges from XES?**

16 A. No. In regard to direct charges, all of the active companies in the Xcel Energy
17 system receive direct charges from XES either at the individual company level or

1 at the parent company level using the aggregate statistical data of the legal entity
2 or its subsidiaries. However in regard to allocated charges, the majority of the
3 active companies are reflected in XES allocations. My Attachment RLB-RR-3,
4 Xcel Energy Holding Company List of Affiliates by Group, sorts the 99 legal
5 entities and five joint ventures into four groups:

- 6 • Group 1 is active legal entities that are included in XES allocations by
7 either including the legal entity's stand-alone statistical data in the
8 allocations or by including the aggregate statistical data of the legal entity
9 and its subsidiaries as one amount.
- 10 • Group 2 is active legal entities that are not included in the XES allocations
11 for various reasons; however, they do receive minor direct charges and
12 overheads.
- 13 • Group 3 is non-active legal entities that are excluded from the XES
14 allocations; however, they may receive minor direct charges and
15 overheads.
- 16 • Group 4 is joint ventures that consist of jointly owned assets with
17 nonaffiliated utilities. Joint ventures are excluded from allocations as all
18 costs are direct charges.¹¹

19 **Q. Please explain in more detail how Attachment RLB-RR-3 organizes legal**
20 **entities that are reported on Schedule F.**

21 A. Attachment RLB-RR-3 arranges the 99 companies reported on Schedule F along
22 with SPS in the following manner.

¹¹ Xcel Energy has investments in certain plants and transmission facilities jointly owned with nonaffiliated utilities. These five jointly owned facilities are not separate legal entities and are not included in the 99 companies reported on Schedule F and are not included in Xcel Energy's Legal Structure Chart provided as Attachment RLB-RR-2.

Column A —	Groups	Contains the three groups described above that delineate the active legal entities included in the XES allocations (Group 1), the active legal entities not included in the XES allocations (Group 2), and the inactive legal entities that either are discontinued operations or dissolved and, therefore, are excluded from the XES allocations (Group 3).
Column B —	Primary Affiliates	Primary affiliates are designated as the level at which legal entities are included on the XES allocations.
Column C —	Aggregated Affiliates	Those affiliates whose statistics are combined or aggregated with the legal entity they roll up to and are included in the XES allocations using the aggregated statistics.
Column D —	Sort Category	Explains how the legal entities are included or excluded in the XES allocations and why.
Column E —	Count	A count of all legal entities in each sort category.
Column F —	Intermediate Holding Company	Identifies the intermediate holding company a legal entity rolls up to, if applicable.

1 **Q. Please explain what you mean by the terms “discontinued operations” as**
2 **used on Attachment RLB-RR-3.**

3 A. Discontinued operations means the company no longer has on-going operations
4 and is either in the process of dissolution or is being held for sale (all or in part).

5 **Q. Why is the status of each company important?**

6 A. The status of each company is important in determining which companies are to
7 be included in the XES allocations.

1 **Q. Please explain which of the active companies were included in the**
2 **development of the XES allocation factors.**

3 A. Of the 92 active companies in the Xcel Energy holding company system, 82 of
4 the companies are in Group 1, Active Affiliates Included in XES Allocation
5 Formulas, and are included in the XES allocations. The following explanation
6 reviews the list of companies in Group 1 on Attachment RLB-RR-3 and explains
7 why and how each company is included in the development of the allocations.
8 This explanation is presented based on the Sort Category listed in Column D on
9 Attachment RLB-RR-3.

10 • **Sort Category 1:** SPS is included in the allocation statistics.
11 • **Sort Category 2:** PSCo is included in the allocation statistics. PSCo has
12 11 active subsidiaries, which are all addressed in Group 1. Of PSCo's
13 subsidiaries, there are nine ditch and irrigation companies whose statistics
14 are aggregated with PSCo and included as one consolidated entry in the
15 XES allocations. The statistics of 1480 Welton Inc. and PSR Investments
16 Inc., two PSCo subsidiaries, are not aggregated with PSCo's statistics and,
17 instead, are used on an individual basis in the XES allocations.

18 ▪ The nine ditch and irrigation companies have no employees or
19 revenue, and have minimal assets, and hold the water rights for
20 cooling water for PSCo's generating facilities. XES allocates costs
21 to PSCo and the nine ditch and irrigation companies based upon
22 aggregate allocation statistics for all of these legal entities,
23 including PSCo.

24 ▪ 1480 Welton Inc., which owns a facility that PSCo uses as a
25 warehouse and that XES uses to house its accounts payable staff,
26 and PSR Investments Inc., which manages corporate-owned life
27 insurance policies, including policies on former employees, also
28 receive XES allocations based upon their individual allocation
29 statistics.

30 Therefore, all 12 companies in Sort Category 2 (PSCo and 11 of its
31 subsidiaries) are reflected in the XES allocations.

32 • **Sort Category 3:** NSPM is included in the allocations. NSPM has three
33 subsidiaries, addressed here as part of Group 1.

- 1 ▪ Private Fuel Storage LLC statistics are aggregated with NSPM
2 statistics for purposes of the XES allocations.
- 3 ▪ Northern States Power Company (“NSP”) Nuclear Corp statistics
4 are aggregated with NSPM statistics for purposes of the XES
5 allocations.
- 6 ▪ United Power and Land Co. is allocated costs from XES based
7 upon its individual allocation statistics.

8 Thus, NSPM and these three NSPM subsidiaries are reflected in the XES
9 allocations for a total of four companies as listed on Attachment
10 RLB-RR-3.

- 11 • **Sort Category 4:** NSPW is included in the allocations. NSPW has three
12 subsidiaries, one of which also has a subsidiary, addressed here as part of
13 Group 1.
 - 14 ▪ Chippewa and Flambeau Improvement Co., which operates
15 hydro-electric dam reservoirs, is allocated costs from XES based
16 on its individual statistics;
 - 17 ▪ Clearwater Investments, Inc., established for affordable housing
18 ventures, and its subsidiary, Shoe Factory, statistics are aggregated
19 and is allocated costs from XES based on its aggregated statistics;
20 and
 - 21 ▪ NSP Lands Inc., which holds non-regulated real estate, is allocated
22 costs from XES based on its individual statistics.

23 Thus, NSPW and these three NSPW subsidiaries (and one second tier
24 subsidiary) are reflected in the XES allocations for a total of five
25 companies as listed on Attachment RLB-RR-3.

- 26 • **Sort Category 5:** Eloigne Co. is included in the XES allocations.
27 Eloigne Co. has 28 subsidiaries for affordable housing projects. XES
28 allocates costs to Eloigne Co. based on the aggregate allocation statistics
29 for all 29 companies (Eloigne Co. and its 28 subsidiaries). Thus, the
30 allocation statistics for all 29 Eloigne Co. legal entities are reflected in the
31 XES allocations.
- 32 • **Sort Category 6:** Xcel Energy WYCO Inc. has one subsidiary. The
33 aggregate allocation statistics for these two companies are reflected in the
34 XES allocations.
- 35 • **Sort Category 7:** XES allocates costs to Xcel Energy (the holding
36 company), to Capital Services, LLC, to Energy Impact Fund Investment,
37 LLC, to Nicollet Projects I, LLC and its thirteen subsidiaries, to Reddy

1 Kilowatt Corp., to WestGas, to Xcel Energy Investments, LLC, to Xcel
2 Energy Performance Contracting Inc., to Xcel Energy Transmission
3 Holding Company LLC, to XEST, and to XETD and its subsidiaries Xcel
4 Energy Acorn Transmission, LLC and Xcel Energy Birch Transmission
5 LLC, based on each company's individual allocation statistics. XEWT, to
6 Nicollet Land Services, LLC, and to Nicollet Projects II, LLC will be
7 included on the allocations at the point each company has statistics. This
8 brings the total companies in this category to 29.

9 In summary, all 82 companies in Group 1 are included in the XES allocations
10 based on either their individual or aggregated statistics where appropriate.

11 **Q. Please explain which of the active companies are not included in the XES**
12 **allocations.**

13 A. There are ten companies included in Group 2, Active Affiliates Excluded from
14 XES Allocation Formulas, as reported on Attachment RLB-RR-3, that are
15 excluded from the XES allocations for various reasons. These active companies
16 were not included in the XES allocation formulas for the following reasons.

17 • **Sort Category 8:** The following seven intermediate holding companies
18 are shell companies that merely hold Xcel Energy's interest in other
19 companies: Xcel Energy Communications Group Inc.; Xcel Energy
20 Markets Holding Inc.; Xcel Energy Retail Holdings Inc.; Xcel Energy
21 Ventures Inc., Nicollet Holdings Company, LLC, Nicollet Project
22 Holdings, LLC, and Xcel Energy Venture Holdings, Inc. These shell
23 companies have no independent operations or activities and are active
24 primarily because the normal on-going operations are performed at the
25 next lower level company. Consequently, XES does not allocate any costs
26 to the seven intermediate holding companies, but instead allocates costs to
27 each intermediate holding company's subsidiaries based upon those
28 subsidiaries' allocation statistics.

29 • **Sort Category 9:** Young Gas Storage Co. Ltd. is operated and managed
30 by a third party. Therefore, it is excluded from the XES allocations.
31

32 • **Sort Category 10:** The Xcel Energy Foundation is not consolidated with
33 Xcel Energy for financial reporting and is not allocated XES costs. All
34 costs in the Foundation Business Unit have been removed from SPS's
35 revenue requirement.

- 1 • **Sort Category 11:** XES is one of Xcel Energy’s 92 active subsidiaries.
2 Given, however, that XES is a service company and is the source of the
3 allocations, it is not included in the XES allocations.

4 Total charges to the companies in Group 2 during the estimated Updated Test
5 Year amounted to only \$549,936.77 or 0.0389% of the total XES billings, which
6 is consistent with the amounts for the Test Year.

7 In summary, of the 92 active Xcel Energy companies listed, 82 companies
8 (or 89.13%) are included in the XES allocations and only ten of the active
9 companies (10.87%) are excluded from the XES allocations.

10 **Q. Please describe the seven companies that have been excluded from the XES**
11 **allocations.**

12 A. There are seven companies in Group 3, Affiliates Excluded from the XES
13 Allocation Formulas, which are excluded from the XES allocations for the
14 reasons noted below.

- 15 • **Sort Category 12:** The following seven companies have discontinued
16 their operations but have not yet been dissolved: Xcel Energy
17 International Inc.; Seren Innovations Inc.; eprime Inc.; Xcel Energy
18 Wholesale Group Inc.; Quixx Corporation; Quixxlin Corporation; and
19 Quixx Carolina Inc. Discontinued operations require only a minimal
20 amount of sporadic work that involves a select few individuals and any
21 work by these individuals is billed through direct charges to the
22 discontinued company. Thus, XES does not allocate costs to these seven
23 companies. Total charges to these companies during the estimated
24 Updated Test Year amounted to only \$83,503.66, or 0.0059% of the total
25 XES billings, which is consistent with the amounts for the Test Year.

26 In summary, all seven companies included in Group 3 are excluded from the XES
27 allocations.

1 **Q. Please describe the five joint ventures that have been excluded from the XES**
2 **allocations.**

3 A. There are five joint ventures in Group 4 that are excluded from the XES
4 allocations for the reasons noted below.

- 5 • **Sort Category 13:** The following five joint ventures has investments in
6 certain plants and transmission facilities jointly owned with nonaffiliated
7 utilities: Comanche 3, CapX, Hayden, Sherco 3, and Tri-State. Joint
8 ventures are operational in nature and only require a limited amount of
9 support from XES provided by a select few individuals. Work performed
10 by these individuals is billed through direct charges to the joint ventures.
11 Thus, XES does not allocate costs to these five joint ventures. Total
12 charges to these companies during the estimated Updated Test Year
13 amounted to \$5,607,232.70, or 0.3970% of the total XES billings, which is
14 consistent with the amounts for the Test Year.

15 In summary, all five joint ventures included in Group 4 are excluded from the
16 XES allocations.

17 **Q. Why does XES use aggregated statistics for some allocations rather than**
18 **individual statistics for each company?**

19 A. XES uses aggregated statistics in some instances because the allocations to
20 affiliates at some of these levels would result in small, fractional allocations. It is
21 the responsibility of the higher-tier company that is charged using aggregate
22 statistics to, in turn, charge its subsidiaries their shares of XES charges.

23 **Q. How much did XES bill in direct and allocated charges to each of the**
24 **affiliates during the Updated Test Year?**

25 A. During the Updated Test Year, XES billed \$761.9 million of direct charges and
26 \$650.3 million of allocated charges, for a total of \$1.412 billion in billings, to SPS
27 and other affiliates from XES.

1 My Attachment RLB-RR-4, Total XES Billings to Legal Entities, provides
2 the dollar amount of direct and allocated charges billed to each affiliate during the
3 Updated Test Year. Attachment RLB-RR-4 contains the following information:

Column A —	Legal Entity Name	Contains the name of each legal entity or affiliate that was billed direct or allocated charges from XES.
Column B —	Direct	The dollar amount of direct charges billed to each legal entity.
Column C —	Allocated	The dollar amount of allocated charges billed to each legal entity.
Column D —	Total	The total dollar amount of direct and allocated charges billed to each legal entity.
Column E —	Legal Entity Percentage of Direct	The percent of each legal entity's direct charges to the total XES direct charges.
Column F —	Legal Entity Percentage of Allocated	The percent of each legal entity's allocated charges to the total XES allocated charges.
Column G —	Legal Entity Percentage of Total	The percent of each legal entity's total direct and allocated charges to the total XES direct and allocated charges.

4 The amounts presented on this attachment are the total billed amounts for
5 direct and allocated charges to all FERC accounts for the applicable affiliates,
6 including capital, balance sheet, income statement above the line, and income
7 statement below the line charges. This attachment contains no pro forma
8 adjustments.

1 **Q. What percent of XES costs were billed to SPS during the estimated Updated**
2 **Test Year?**

3 A. As shown on Attachment RLB-RR-4, Column G shows that the combined direct
4 and allocated charges resulted in 13.51% of the total XES direct and allocated
5 charges being billed to SPS. Column E shows that SPS was direct billed 14.21%
6 of the total XES direct billings to SPS. Column F shows that SPS was allocated
7 12.70% of the total XES allocated billings to SPS.

8 **Q. Some companies have received significant direct charges and only a**
9 **minimum amount of allocated charges. Please explain why.**

10 A. As noted earlier in my testimony, affiliates in Group 1 are billed direct charges
11 and included on the XES allocations based on their statistics. In some instances,
12 the statistics included in the allocations are minor. Affiliates in Group 2 and
13 Group 3 are billed direct charges and, thus, are excluded from the XES
14 allocations. These affiliates may have received allocated charges for a portion of
15 the Test Year and Updated Test Year if their status changed during those periods.

16 **B. Xcel Energy's Operational Structure**

17 **Q. Please describe how Xcel Energy manages its business.**

18 A. Xcel Energy takes both the legal entity management and the functional
19 organization management (business areas, organizations, and departments) into
20 consideration when managing its business. At the end of the Test Year and the
21 Updated Test Year, the corporate-wide functions of Xcel Energy are organized
22 into the following 13 business areas and two cost centers. The following is a

1 description of those business areas and cost centers, along with the SPS witnesses
2 who support the corresponding affiliate charges:

- 3 • Chief Executive Officer (“CEO”): includes the services provided by the
4 CEO and his assistant, including overall leadership for Xcel Energy and
5 each of its subsidiaries, and for the payment of compensation for the
6 independent directors of the Xcel Energy Board of Directors (Adam R.
7 Dietenberger);
- 8 • Financial Operations: includes financial services, such as the controller
9 organization, treasury, risk management & audit services, tax services,
10 Chief Financial Officer, investor relations, and finance & corporate
11 development (Adam R. Dietenberger);
- 12 • Distribution Operations: includes distribution and all related operations
13 (Casey S. Meeks);
- 14 • Gas Systems: includes gas operations (Casey S. Meeks);
- 15 • Transmission: includes transmission and substation operations (Perry D.
16 Foster);
- 17 • Energy Supply: includes all generation and related operations, including
18 environmental (David A. Low);
- 19 • Operations Services: includes fuels, commercial operations, and supply
20 chain (Jeffrey A. Butler and Robert H. Kunze);
- 21 • Customer and Innovation: includes business systems or information
22 technology operations, customer care, marketing, strategic revenue
23 initiatives, enterprise security, and Chief Customer and Innovation Officer
24 (Michael O. Remington, Nora Lindgren, William A. Grant, James W.
25 Sample, Adam R. Dietenberger, and Shawn M. White);
- 26 • Nuclear: includes all nuclear generation and related operations (not
27 applicable to SPS);
- 28 • General Counsel: includes all legal and claims services and Vice
29 President of General Counsel as well as Corporate Secretary which
30 includes strategy and performance, jurisdictional communications,
31 corporate communication services, and corporate compliance (Carol C.
32 Bouw);
- 33 • Group Presidents: includes resource planning, policy and regulatory
34 compliance, corporate strategy & communication, and utility presidents
35 (Bennie F. Weeks, Jeff R. Lyng, and William A. Grant);

- 1 • Human Resources and Employee Services: includes human resources,
2 corporate giving, aviation and travel services, property services, workforce
3 relations and safety, and enterprise training (Michael P. Deselich, William
4 A. Grant, and Lawrence A. Bick);
- 5 • Benefits Related: includes corporately managed employee benefits
6 (Michael P. Deselich); and
- 7 • Corporate Other: includes corporately managed costs, such as company
8 use credits and first set credits (Adam R. Dietenberger).

9 The Benefits Related and Corporate Other areas are cost centers and not business
10 areas.

11 All functional operations are consolidated under this approach. For
12 example, all transmission operations are part of the Transmission business area.
13 Likewise, all non-nuclear generation operations are part of the Energy Supply
14 business area. All common administrative and general types of support services
15 are consolidated in the CEO, Financial Operations, General Counsel, Operations
16 Services, Customer and Innovation, Group Presidents, and Human Resources and
17 Employee Services. All business areas can provide services to one or more
18 companies within the Xcel Energy holding company system. Employees belong
19 to, or are associated with, both a company and a business area. Thus, a
20 distribution lineman will be an employee of SPS and also will be associated with
21 the Distribution Operations business area. Another example is an information
22 technology specialist, who is an employee of XES and is also associated with the
23 Customer and Innovation business area.

24 **Q. Have there been any changes to the organization of Xcel Energy's**
25 **operational structure since SPS's last rate case, Docket No. 49831?**

26 A. Yes. There have been a limited number of changes in Xcel Energy's operational
27 structure since SPS's last rate case, Docket No. 49831. As a result of these

1 realignments, there have been changes to both business areas and the associated
2 affiliate classes including the addition of new business areas and the addition,
3 removal, and or combination of affiliate classes as shown on Attachment
4 RLB-RR-1A.

5 The primary changes include: the creation of enterprise training affiliate
6 class within the Human Resources and Employee Services business area, ES wind
7 affiliate classes within the Energy Supply business area, and the movement of the
8 corporate secretary affiliate class to within the General Counsel business area.

9 **Q. Do any of the organizations within SPS perform the same services performed**
10 **by XES?**

11 A. No. While roles may be complementary and work together, they are not
12 duplicative. The affiliate classes' services do not duplicate services that SPS
13 provides to itself through its own employees or that are provided from any other
14 source. Each affiliate witness testifies to this for their specific area.

15 **Q. Please explain how Xcel Energy's legal entity and operational structure**
16 **affect SPS.**

17 A. In order to explain the flow of direct, allocated, and overhead costs within the
18 Xcel Energy legal entity and operational structure, it is necessary to describe the
19 various high-level stages that costs go through in the accounting process.

20 First, within Xcel Energy, all costs originate within an operational area
21 and a legal entity, and all costs are first recorded on the books of the legal entity
22 that is responsible for providing the service. Each transaction includes all the
23 detailed accounting information designating which operational area and legal
24 entity is performing the work, what the settlement of the transactions will be

1 including, if billable to another entity, and the operational area and legal entity to
2 which it should be settled. For example, the Energy Supply business area within
3 SPS operates a generation system that is physically separate from the other utility
4 operating companies and SPS has separate equipment and operating personnel.
5 The same holds true for the Distribution Operations business area within SPS that
6 operates the distribution system. As such, a majority of costs incurred by SPS are
7 the direct or nonaffiliated costs associated with the provision of electric service to
8 its customers and these transactions are recorded directly on SPS's books and are
9 non-billable transactions. As does SPS, other Operating Companies and affiliates
10 have similar operational areas and directly incur a majority of costs associated
11 with their operations. During the same accounting process, billable transactions
12 are recorded. Billable transactions can include transactions billed from XES to
13 SPS and between SPS and another affiliate. For example, if someone within the
14 SPS Distribution Operations business area provided emergency storm damage
15 assistance to the Distribution Operations business area within PSCo for work on
16 its distribution system, the transaction would be recorded on SPS's books, but the
17 transaction would include accounting information that would indicate that the
18 transaction should be billed to PSCo.

19 Costs that are billed directly to an Operating Company or other affiliate
20 are recorded to an internal order. The internal order has a settlement rule
21 directing those costs to the related internal order on a specific Operating Company
22 or affiliate that is ultimately settled to a final cost center.

1 Finally, if there is an SPS rate case and it is necessary to separate costs by
2 jurisdiction, then jurisdictional allocations are performed as part of the cost of
3 service study in the rate case filing.

1 **VI. AFFILIATE TRANSACTIONS – AFFILIATE CLASSES**

2 **Q. Please list the classes of affiliate services presented in this case and the**
3 **witnesses who describe those services and costs.**

4 A. As just stated, Xcel Energy manages its operations taking into consideration legal
5 entity management and functional organization management. Business areas are
6 the highest level of the managerial reporting structure. For purposes of this rate
7 case, however, the business areas were stepped down to the next level of
8 managerial reporting (organizations or business area rollup) – or in some
9 instances to a lower level below organizations (departments) – to refine the
10 functions into affiliate classes.

11 Consequently, there are 48 affiliate classes sponsored by 16 witnesses in
12 this rate case. Please see Attachment RLB-RR-1 for a complete listing of the
13 witnesses and the affiliate classes each witness sponsors.

14 Attachment RLB-RR-1 contains the following information:

Column A —	Witness	The witness for each affiliate class.
Column B —	Business Area	The business area the affiliate class rolls up to.
Column C —	Affiliate Class	The specific affiliate class or classes within each business area the witness is sponsoring.

15 Please refer to Attachment RLB-RR-1A for a comparison of the affiliate
16 classes presented in this case to the affiliate classes that were presented in Docket
17 No. 49831. In addition to the list on Attachment RLB-RR-1, a pictorial view of
18 the affiliate classes and their related roll up within each business area is provided
19 in Attachment RLB-RR-6.

1 **Q. What information does each witness provide about the affiliate classes that**
2 **he or she sponsors?**

3 A. Although the testimony of each of the affiliate witnesses varies depending on the
4 subject matter, there are certain common elements to the testimony. In particular,
5 the witnesses discuss the scope and necessity of the affiliate services provided to
6 SPS, the reasonableness of the cost of those services, and why the allocation
7 methods used to allocate XES costs to SPS are the most appropriate methods.
8 The use of the appropriate allocation methods applied to the XES services,
9 coupled with the fact that SPS and all other affiliates are billed at actual cost by
10 XES or another supplying affiliate, ensures that SPS pays no more for those
11 services than does any other Xcel Energy affiliate for the same or similar services.

12 **Q. Why did you choose the particular affiliate classes presented in this case?**

13 A. SPS has provided a balance between having too few classes—for example, classes
14 at the broadest level: production, transmission, distribution, customer services,
15 and support services—and having a thousand or more classes (for instance, each
16 business unit in the accounting system as a class). It made sense to organize the
17 classes at a reasonable and manageable level of similar services based upon the
18 way that Xcel Energy manages and operates its business. PURA § 36.058 does
19 not define the size of the “classes” or the make-up of the “classes.” Thus, the
20 classes are based upon groupings of business organizations and departments that
21 provide related or similar services. Data has been provided for each affiliate class
22 as described in Section XI of my testimony.

1 **VII. AFFILIATE TRANSACTIONS – XES**

2 **Q. Please describe XES.**

3 A. Under the Public Utility Holding Company Act of 1935 (“PUHCA 1935”),
4 registered holding companies, such as Xcel Energy, were permitted to form and
5 operate centralized service companies to provide common administrative and
6 management services “at cost” to the utility operating companies and affiliates
7 within their holding company systems. Thus, within Xcel Energy, employees
8 who provide services to more than one company are employed by XES. The
9 services provided by XES include, but are not limited to: executive management;
10 accounting and financial reporting; finance; treasury; corporate communications;
11 property services; human resources; information technology; environmental;
12 legal; regulatory; customer services; engineering, distribution, and transmission
13 management and support; and energy supply management and support.

14 During the Test Year and Updated Test Year, XES provided its services to
15 SPS “at cost” as was required by the regulations adopted by the SEC under
16 PUHCA 1935. Although PUHCA 1935 was repealed in 2005, XES continues to
17 provide its services to SPS “at cost.” The FERC, under PUHCA 2005, allows the
18 continuation of centralized service companies that use the “at cost” standard for
19 billing. The FERC allows “at cost” pricing from service companies to public
20 utilities, stating, “we will apply a presumption that ‘at cost’ pricing of non-power
21 goods and services provided to public utilities within their holding company
22 systems is reasonable.”¹²

¹² FERC Docket No. RM05-32-000, Order No. 667, ¶ 14.

1 **Q. Does XES have an agreement in place governing the services between XES**
2 **and SPS?**

3 A. Yes. A Service Agreement exists between XES and each Operating Company
4 and affiliate to which XES provides services. The Service Agreement is a
5 high-level agreement that describes the services provided by XES, the billing and
6 payment information, the terms of the agreement, the limitation of liability and
7 indemnification, and miscellaneous information. Appendix A to the Service
8 Agreement provides a description of the XES services provided and the methods
9 of assignment that can be used for charges to the Operating Companies and
10 affiliates for each type of service. The substance of all XES Service Agreement
11 contents is the same; only the parties to the agreements differ. Attachment
12 RLB-RR-7 is a copy of the current Service Agreement between XES and SPS.

13 In support of the Service Agreements, Policies and Procedures and
14 training materials were developed for XES to provide guidance and clarification
15 around the Service Agreement and the day-to-day operation and administration of
16 XES on topics such as: time reporting, accounting procedures, billing and review,
17 and dispute resolution. Attachment RLB-RR-8 is a copy of the current XES
18 Policies and Procedures.

19 In addition, training is available to Xcel Energy employees on the XES
20 web site. Attachment RLB-RR-5 is a copy of the current training manual. This
21 training provides XES accounting information to assist XES employees in
22 performing their day-to-day responsibilities. Individual and group training also is
23 available through the Service Company Accounting department, as well as
24 through the support areas key to each business area.

1 **Q. Did the repeal of PUHCA 1935 result in any changes in XES or XES**
2 **allocation methods?**

3 A. No. On August 8, 2005, the Energy Policy Act of 2005 was signed into law. This
4 law repealed PUHCA 1935 and enacted PUHCA 2005, which became effective
5 on February 8, 2006. There have been no changes within Xcel Energy as a result
6 of the enactment of PUHCA 2005. As discussed earlier in my testimony,
7 PUHCA 2005 allows the continuation of centralized service companies that use
8 the “at cost” standard for billing.

9 **Q. Has XES complied with the annual reporting requirements of PUHCA 2005?**

10 A. Yes. XES’s 2019 FERC Form No. 60 was filed on April 29, 2020. A copy of
11 XES’s 2019 FERC Form No. 60 is included as Attachment RLB-RR-9. The
12 FERC Form No. 60 includes a list of the approved allocation methods and the
13 billings to the operating companies and affiliates.

14 **Q. Since the enactment of PUHCA 2005 and the transfer of oversight to FERC,**
15 **has the FERC performed an audit specifically of XES?**

16 A. Yes. XES underwent a FERC audit that covered the period of January 1, 2014
17 through December 31, 2018. The final audit report was issued on August 29,
18 2019, in FERC Docket No. FA17-4-000.

19 **Q. What were the findings as a result of the FERC audit that have an impact on**
20 **the Test Year?**

21 A. The FERC audit of XES identified two audit findings that impact costs assigned
22 to SPS, including the Test Year. The first finding addressed the allocation of
23 capital software to Xcel Energy’s non-utility affiliates. The second finding

1 related to the cost allocation of XES income tax expense. There were no other
2 findings identified in the FERC audit report that impact the Test Year.

3 **Q. Please explain the first finding in more detail.**

4 A. Historically, capital costs related to software applications have been recorded to
5 the Operating Companies, the primary users of the applications. As other affiliate
6 companies receive indirect benefits of certain corporate software applications, the
7 FERC finding required a retrospective adjustment as well as a prospective change
8 in how software capital costs are recorded, ensuring that all Operating Companies
9 and affiliates that receive direct or indirect benefits receive a portion of the capital
10 charges.

11 **Q. What changes were made to address this audit finding?**

12 A. SPS made an adjustment to the Test Year to reflect this change in the allocation of
13 capital software, as discussed in the Direct Testimonies of Mr. Mark P. Moeller
14 and Ms. Niemi.

15 **Q. Please explain the second finding from the FERC audit.**

16 A. Historically, XES income tax expense was allocated to Operating Companies
17 which comprise the majority of XES activities that generate income tax expense.
18 FERC found that XES should have allocated income tax expense to all Xcel
19 Energy companies that benefited from XES's activities that caused XES to incur
20 income tax expense.

21 **Q. What did XES do to address this tax expense-related audit finding?**

22 A. Effective January 1, 2020, XES income tax expense is being allocated to all
23 Operating Companies and affiliates benefiting from XES's activities that cause
24 XES to incur income tax expense.

1 **Q. Has FERC issued any verification that XES has adequately addressed its**
2 **audit findings?**

3 A. XES made a filing with FERC on April 29, 2020 (Docket No. FA-17-4-001)
4 which provided a refund report for the FERC formula rates after the FERC audit.
5 The refund report was accepted by the FERC on July 6, 2020. Additionally, XES
6 has addressed all findings from the audit. On January 28, 2021, XES received
7 confirmation from FERC that FERC staff had completed their review, and that all
8 corrective actions are complete and that the implementation phase is closed.

9 **Q. Are there any further items related to the FERC audit that have impacted**
10 **the Test Year?**

11 A. No.

12 **Q. Please describe XES's overall philosophy for billing costs.**

13 A. XES's philosophy is that if only one affiliate causes a cost to be incurred, that cost
14 shall be directly assigned to that affiliate. Those costs that cannot be directly
15 charged to a specific affiliate are allocated to the appropriate affiliates in
16 accordance with the cost allocation methods approved by the SEC, which still are
17 in effect.

18 **Q. Please describe XES's process for billing costs.**

19 A. XES's billing process uses internal orders to group similar organizational or
20 project related costs to bill the affiliates. All XES transactions charge an internal
21 order by including the order number in the appropriate field of each accounting
22 transaction. The costs associated with each internal order are assigned and settled
23 to a cost center. I describe this process in more detail in Section VIII of my
24 testimony.

1 **Q. Can direct charges and allocated charges be recorded in the same internal**
2 **order?**

3 A. No. When an internal order is established, settlement rules are assigned that
4 cause the charges to be direct or allocated charges—not both.

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

6 A. The following steps are taken during the normal course of business to ensure that
7 XES costs are recorded correctly:

- 8 • XES Policies and Procedures are available on the Xcel Energy internal
9 web site for access by all Xcel Energy personnel;
- 10 • personnel within the Service Company Accounting and Business Area
11 Finance departments regularly review XES charges and request
12 adjustments when necessary;
- 13 • XES employees are required to complete online training bi-annually
14 through Xcel Energy’s Learning Management System, an online training
15 tool. Training can also be provided either in a classroom environment,
16 online through Xcel Energy’s internal web site with computer-based
17 training, or on an individual basis;
- 18 • the Audit Services department audits sections of XES Policies and
19 Procedures and the application of those procedures on a bi-annual or as
20 needed basis;
- 21 • independent external auditors, Deloitte and Touche, LLP, annually audit
22 the books and records of Xcel Energy and its affiliates; and
- 23 • the FERC reviews XES’s FERC Form No. 60 submissions and may
24 review allocations during audits.

1 **VIII. AFFILIATE TRANSACTIONS – COST CENTERS**

2 **A. Cost Center Overview**

3 **Q. Please describe the cost centers XES uses for direct billing and allocating**
4 **charges to the Operating Companies and affiliates.**

5 A. XES uses the following categories of internal orders:

6 **Table RLB-RR-1– Cost Centers**

Internal Order Type	Direct or Allocated	Explanation of Use
Direct		
Internal Orders settling to other internal orders on an affiliate company	Direct	Internal Orders settling to other internal orders on an affiliate company designate the company that is being charged for the incurred cost and ultimately settle to a Final Cost Center. Can be used by either XES or Operating Companies.
Allocated		
Internal Orders settling to Allocating Cost Centers	Allocated	The Internal Orders settling to Allocating Cost Centers are the internal orders used for billing XES charges to more than one affiliate.

7 Direct charges occur when an employee of XES or an Operating Company can
8 clearly identify that the service being rendered is for the benefit of only one legal
9 entity. Allocated charges occur when services cannot be directly assigned to a

1 single legal entity. In the following discussion, the direct charge internal orders
2 will be presented first and each work order type will be explained separately.

3 **B. Direct Charges of O&M Cost**

4 **Q. Please describe the method that XES uses to bill direct charges of O&M**
5 **costs.**

6 A. If the charge can be clearly identified as related to a service being rendered for the
7 benefit of only SPS, the costs from XES can be directly charged to SPS. The
8 same applies to services benefiting only one of the other Operating Companies or
9 affiliates. The direct charge process can be used for both labor and non-labor
10 charges.

11 The Service Company costs that are to be billed directly to an Operating
12 Company or affiliate are assigned to an internal order. The internal order has a
13 settlement rule directing those costs to a related internal order on a specific
14 Operating Company or affiliate. All direct charge internal orders settle to an
15 Operating Company or affiliate internal order. The Operating Company or
16 affiliate internal order then settles to the Final Cost Center. In some instances,
17 however, there could be further settlements from an internal order to another
18 internal order or to an allocating cost center.

1 **Q. Have you provided a list of the final cost centers and the amounts billed**
2 **during the Updated Test Year using each final cost center?**

3 A. Yes. A complete list of final cost centers receiving costs billed from XES that are
4 in SPS's cost of service is included as Attachment RLB-RR-10. This attachment
5 includes the following information:

Column A —	Final Cost Center	The numerical designation for each final cost center.
Column B —	Final Cost Center Title	The title of each final cost center.
Column C-AV —	Affiliate Classes	The amount of charges billed to SPS during the Updated Test Year for each final cost center by affiliate class.
Column AW —	Per Book – Update Period	The amount of charges billed to SPS during the Updated Test Year for each final cost center.

6 **C. Direct Charges of Capital Related Costs**

7 **Q. Please describe the method that XES uses to bill direct Capital-related**
8 **charges.**

9 A. The Service Company costs that are to be billed directly to an Operating
10 Company or affiliate are assigned to an internal order. The internal order has a
11 settlement rule directing those costs to a related internal order on a specific
12 Operating Company or affiliate. The charges are then transferred to PowerPlan
13 for processing. PowerPlan in turn posts the charges back to Construction Work in
14 Progress /Retirement Work in Progress Capital accounts. Capital-related internal
15 orders can be used for both labor and non-labor charges. Mr. Moeller addresses

1 affiliate charges for capital projects that are included within SPS’s requested
2 capital additions.

3 **D. Allocating Cost Centers for Allocated Charges**

4 **Q. Please describe the method that XES uses to allocate charges.**

5 A. If the charge benefits more than one Operating Company or affiliate, including
6 SPS, a portion of the charge will be allocated to SPS in the manner described
7 below.

8 If the Service Company costs are to be allocated among the Operating
9 Companies or affiliates, they are initially captured in a Service Company internal
10 order. Each internal order with indirect costs has a settlement rule that directs the
11 costs to settle to an allocating cost center. An allocating cost center can receive
12 costs from more than one internal order. Each allocating cost center has an
13 assigned assessment that ties it to a Statistical Key Figure (“SKF”) containing the
14 allocation percentages or ratios that were developed following a defined
15 allocation method and the related statistics. The assessment process applies the
16 allocation percentage in the SKF to the costs in the allocating cost center to create
17 the transactions on the Operating Companies or affiliates for their relative portion
18 of the total costs.

19 The affiliate class witnesses will discuss the types of services each affiliate
20 class provides to SPS. In addition, the Summary Schedules for the allocating cost
21 centers (Attachment RLB-RR-11) provide additional information related to the
22 services provided. All charges billed using the allocating cost centers are

1 allocated charges. The allocating cost centers can be used for both labor and
2 non-labor charges.

3 Billing methods for each allocating cost center are established based on
4 the most cost causative relationship between the services being provided and the
5 affiliates benefiting from those services. Allocation methods can be the result of a
6 single factor or the combination of two or more factors when there is more than
7 one cause for the costs to be incurred.

1 **Q. Have you provided the amounts billed to SPS using each allocating cost**
2 **center during the estimated Updated Test Year?**

3 A. Yes. A Cost Allocation Summary was prepared for each allocating cost center
4 that contains charges to SPS for the estimated Updated Test Year. The Cost
5 Allocation Summary for each allocating cost center is provided in Attachment
6 RLB-RR-11. The top of the attachment contains the allocating cost center
7 number and the cost center title. This is followed by the Updated Test Year
8 Affiliate Billings to SPS by FERC Account in the main body of the attachment.
9 This section contains the following information:

Column A —	Account	The FERC Account number and title where the charges for this cost center were recorded.
Column B —	XES Billings to SPS	The total amount in each FERC account billed to SPS.
Column C —	Exclusions	Amounts excluded from SPS's request for recovery, such as donations that are recorded below the line in FERC Account 426.1, Donations.
Column D —	Pro Formas	Adjustments to the per book amounts billed for items such as labor escalation.
Column E —	Requested Amount	The amount SPS, on a total company basis, requests in this case. This column is equal to the Total minus Exclusions and plus or minus Pro Forma adjustments.

10 The following section on the attachment, Detail by Affiliate Classification,
11 contains the same dollar amount of services billed to SPS as in the previous
12 section, but listed by affiliate class:

Column A —	Affiliate Class	The various affiliate classes that provided the services charged to the FERC accounts listed above.
Column B —	XES Billings to SPS	The total amount billed by affiliate class to SPS.
Column C —	Exclusions	Amounts excluded from SPS's request for recovery.
Column D —	Pro Formas	Adjustments to the per book amounts billed for items such as labor escalation.
Column E —	Requested Amount	The amount SPS, on a total company basis, requests in this case.

1 The bottom of the Cost Allocation Schedule provides: (a) the primary
2 activities for the cost center; (b) the billing method; and (c) justification for the
3 billing method.

4 **Q. Have you provided the amounts billed to all companies within the Xcel**
5 **Energy holding company system of companies by allocating cost center?**

6 A. Yes. Attachment RLB-RR-12 was prepared showing the charges billed in each
7 allocating cost center to all Xcel Energy affiliates, including SPS, during the
8 Updated Test Year. The left-hand column of the attachment contains the cost
9 center number and the cost center title. The affiliate companies are listed across
10 the top of the schedule, followed by the affiliate billings in the main body of the
11 schedule.

12 **Q. In some instances, XES uses single factor allocation methods and in other**
13 **instances uses allocation methods with two or more factors. Why is this the**
14 **case?**

15 A. XES selects the allocation method that bills the services using the most cost
16 causative single factor or multiple factors based on the cost drivers for the

1 services and the legal entity or legal entities that benefit from the services. For
2 example, for billing payment and reporting services, XES uses an allocation
3 method that is based on the number of invoice transactions. When billing
4 corporate governance costs, XES uses an allocation method that is based on a
5 three-factor formula of revenues, assets, and number of employees.

6 **Q. What do you mean by “corporate governance” costs?**

7 A. Corporate governance charges are for general corporate activities performed for
8 the holding company system, such as complying with SEC and FERC
9 requirements or coordinating the operations of the legal entities within the holding
10 company system. Each Cost Allocation Summary shown in Attachment
11 RLB-RR-12 that includes corporate governance costs has “corporate governance”
12 included in the description.

13 **Q. What types of services are provided as corporate governance costs?**

14 A. XES’s definition of corporate governance activities is as follows:

- 15 • In general, these activities provide corporate-wide policy administration of
16 the business as a whole. Such management, financial, or other expenses
17 are all incurred by XES. These services are generally considered to
18 benefit all affiliate companies within the Xcel Energy system, and
19 therefore, expenses are shared among all affiliate companies.
- 20 • The service functions that provide these corporate governance activities
21 are:
 - 22 ○ Executive Management Services;
 - 23 ○ Shareholder and Investor Relations;
 - 24 ○ Internal Audit;
 - 25 ○ Legal;
 - 26 ○ Corporate Communications;
 - 27 ○ Corporate Strategy and Business Development;
 - 28 ○ Risk Management;
 - 29 ○ Human Resources;
 - 30 ○ Finance and Treasury;
 - 31 ○ Accounting, Financial Reporting, and Taxes;

- 1 ○ Aviation Services;
- 2 ○ Government Affairs; and
- 3 ○ Business Systems.

4 Other services provided by the above service functions that cannot be
5 direct billed are allocated using other allocation methods. For example, the
6 allocation method “number of employees” is used for Human Resources for
7 certain non-corporate governance costs which benefit more than one Operating
8 Company.

9 **Q. What allocation method does XES use to distribute corporate governance**
10 **costs?**

11 A. XES distributes corporate governance costs based upon a three-factor formula that
12 reflects the relative assets, revenues, and number of employees of the Xcel Energy
13 legal entities that receive the corporate governance services. The formula
14 produces a percentage of costs that are allocated to the various affiliates,
15 including the holding company. For example, SPS’s assets are 11.1496% of the
16 total assets, SPS’s revenue is 13.0234% of total revenue, and the number of SPS
17 employees is 14.6447% of the total number of employees as of December 31,
18 2019. The average of these three percentages is 12.9393%. (See table for
19 Allocating Cost Center 200063 in Attachment RLB-RR-13(V)(CD).)

20 **Q. Does the three-factor formula adequately capture the costs incurred and the**
21 **benefits received by the Xcel Energy legal entities for corporate governance**
22 **activities?**

23 A. Yes. Xcel Energy’s core business is its regulated utility operations. The
24 three-factor formula reflects the complexity, risk, and overall business activity
25 levels that drive corporate governance costs and measure the benefits received

1 from those activities. Assets are used in the formula because the greater the value
2 of a subsidiary's assets, the more focus will be placed on that subsidiary's
3 operations due to the subsidiary's relative effect on the consolidated business and
4 balance sheet, and the greater the benefit to that subsidiary from the various
5 corporate governance activities. Similarly, revenues are used in the formula
6 because the larger a subsidiary's revenues, the more focus will be placed on that
7 subsidiary's operations due to the subsidiary's relative effect on the consolidated
8 business, income statement, and statement of cash flows, and the subsidiary will
9 benefit accordingly from the corporate governance activities. Finally, the relative
10 number of employees is a good measure of the time and attention management
11 must pay to the subsidiary's operations in relation to the consolidated operations.
12 Collectively, these three factors are rationally related to the level of corporate
13 governance services provided and benefits received from those services.

14 **Q. Are there subsidiaries that do not have a significant number of employees**
15 **that are allocated corporate governance costs based on the three-factor**
16 **formula?**

17 A. Yes. Below is a brief description of each of the fifteen unregulated subsidiaries
18 and three FERC regulated subsidiaries that have no employees that are included in
19 the calculation of the three-factor formula on Attachment RLB-RR-13(V)(CD).
20 (See the table for Allocating Cost Center 200063 for an example.) In addition,
21 there are two subsidiaries (XEWI, and Nicollet Projects II, LLC) that have no
22 employees and are not included in the calculation of the three-factor formula
23 because they do not have statistics.

1
2
3
4

Table RLB-RR-2
Xcel Energy Subsidiaries that are Allocated Corporate Governance Costs
but that have No Employees

Name	Description
1480 Welton Inc.	Holds real estate consisting of one building.
Capital Services, LLC	Provides internal support services.
Chippewa and Flambeau Improvement Co.	Operates hydro reservoirs in Wisconsin. All ongoing work on the facilities is performed by NSPW employees.
Clearwater Investments Inc.	Owns interests in affordable housing projects.
Eloigne Co.	Owns interests in affordable housing projects.
Energy Impact Fund Investment, LLC	Holds energy investments.
Nicollet Projects I LLC	Holds energy generation investments.
NSP Lands Inc.	Holds non-utility real estate in Wisconsin.
PSR Investments Inc.	Manages corporate-owned life insurance policies, including policies on former employees.
Reddy Kilowatt Corp.	Provides energy sales and marketing services. Its only purpose is holding the trademark for Reddy Kilowatt.
United Power and Land Co.	Holds non-utility real estate consisting of one parking facility and land surrounding various power plants.
WestGas	Regulated natural gas transmission company – holds gas transmission assets.
Xcel Energy Investments LLC	Holds energy investments.
Xcel Energy Performance Contracting Inc.	Holds contracts related to energy conservation.
Xcel Energy WYCO Inc.	Financed and holds 50% interest in WYCO Development LLC.

Name	Description
Xcel Energy Transmission Holding Company LLC	Holding Company created to assist in the development of regional transmission companies.
XETD	Regulated transmission-only company for Midwest Region of Xcel Energy Transmission Holding.
XEST	Regulated transmission-only company for Southwest Region of Xcel Energy Transmission Holding.

1 As can be seen from the above list, the majority of these companies are in
2 the business only of holding passive investments and the two transmission
3 development companies are in the early stages of operation. The companies that
4 do have service activities either contract for the services with outside parties or
5 the services are provided by an affiliate other than XES. Most XES services
6 required for these companies, are provided as a direct charge by the XES
7 employees who provide the services. Therefore, it is understandable that these
8 companies do not have employees and the allocation factor for these companies
9 only includes assets and revenue.

10 **Q. Do the non-regulated subsidiaries receive benefits from the corporate**
11 **governance services that are disproportionate to the payments they make for**
12 **the services?**

13 A. No. As can be seen on the chart below, the non-regulated operations of the
14 corporation are insignificant compared to the operations of the utility companies.

1

Chart RLB-RR-1



2

3

As discussed in the description of operations for each of the companies,

4

the limited activities of the non-regulated companies do not warrant the

5

assignment of more costs to those companies than is currently assigned through

6

the XES allocation factors.

7

E. Information Technology (“IT”) Software Allocated Charges

8

Q. Please describe the method that XES uses to allocate IT Software costs.

9

A. The costs for IT software projects are allocated from XES to the Operating

10

Companies and affiliates. This process allocates both capital and O&M costs for

11

these projects.

12

Internal orders are used to collect the capital and O&M costs and assign

13

these costs among the Xcel Energy Operating Companies and affiliates

14

benefitting from the use of the software. The O&M portion of the charges are

15

allocated based on the most cost causative relationship between the services being

16

provided and the legal entities benefitting from those services. The allocation

17

utilizes the existing allocating cost centers used for all other indirect allocations.

18

The distribution of the capital charges is based on a determination by the Capital

1 Asset Accounting group and follows the capitalization policies to assign the
2 capital costs of the software to the appropriate Operating Company. The
3 distribution of capital charges utilize the same allocation methodologies that the
4 O&M costs use to provide the most cost causative relationship. The resulting
5 capital costs are direct charges and follow the same cost flows as described in
6 subsection C of this section of my testimony.

7 My testimony and attachments address O&M affiliate charges for IT
8 software project charges during the Test Year and Update Period. Mr. Moeller
9 addresses capital affiliate charges for IT software projects that are included within
10 SPS's requested capital additions.

11 **F. Calculation of Updated Test Year Allocation Ratios**

12 **Q. How often does XES recalculate the allocation factors or ratios for each**
13 **allocation method used to allocate costs?**

14 A. The XES allocation ratios and allocation factors are recalculated annually
15 effective for April business based on the prior calendar year statistics.¹³ XES will
16 also update the statistics used in the allocation ratios and allocation factors when
17 there is a significant change, such as the addition or deletion of an Operating
18 Company or affiliate, if material.

19 **Q. Have you provided the Updated Test Year allocation methods?**

20 A. Yes. The Updated Test Year XES allocation methods for each service are
21 explained in Appendix A of the Service Agreement in the "Description of

¹³ XES annually updates four Allocation Statistics and Allocation Percentages related to the Joint Operating Agreement and trading activities starting with January business. The statistics are based off of the prior calendar year.

1 Services Provided” section (*see* Attachment RLB-RR-7), and the allocation ratios
2 are explained in the “Allocation Ratios” section, Appendix A, of the Service
3 Agreement. These allocation methods also apply to the transactions that occurred
4 during the Test Year.

5 **Q. Have you provided the Updated Test Year calculations for each allocating**
6 **cost center?**

7 A. Yes. Attachment RLB-RR-13(V)(CD) provides the detailed calculation of each
8 allocating cost center effective for the periods April 1, 2019 through March 31,
9 2020 and April 1, 2020 through March 31, 2021. The resulting percentages will
10 be billed to each of the Xcel Energy legal entities based on the billing method
11 applicable to that cost center, and the legal entities that benefit from the services.

12 **G. Off-line Allocations Related to Direct Charges**

13 **Q. What are off-line allocations?**

14 A. Off-line allocations occur before a transaction is entered into the XES accounting
15 system. In addition to the final cost centers, there are transactions that XES treats
16 as direct charges when there is actually an allocation performed before the
17 transactions are entered into the system. It may be possible to determine which
18 charges are the result of an off-line allocation by manually reviewing the invoices
19 that were used to generate the charge that is entered into the accounting system.
20 But because an XES employee performs the off-line allocation before the
21 transaction is entered into the billing system, it is difficult to determine the dollar
22 amount of transactions that are billed using off-line allocations.

1 **Q. Why does XES classify transactions that are the result of off-line allocations**
2 **as direct charges in this rate case?**

3 A. Under XES's accounting practices, the details of the off-line allocations are not
4 entered into the accounting system. The entry into the accounting system is the
5 charge that is the result of the off-line allocation. Thus, in the accounting system,
6 the transactions that reflect off-line allocations appear as direct charges. As I
7 mentioned, the off-line allocations themselves are not readily available because
8 they must be obtained from a manual review of invoices. It would be a laborious
9 task to review the invoices manually and then re-enter the charges as allocated
10 charges based upon the billing method used in the off-line allocation (e.g.,
11 number of customers or number of bills).

1 **IX. AFFILIATE TRANSACTIONS – BILLING FOR LABOR AND LABOR**
2 **OVERHEADS, LABOR-RELATED OVERHEADS, AND OTHER**
3 **OVERHEADS**

4 **A. Overview**

5 **Q. Please describe XES costs that follow labor.**

6 A. There are two types of costs that follow labor. The first is Labor Overheads.
7 Examples of labor overheads are: paid time off (e.g., vacation time, sick days,
8 military leave), pension costs, health care costs, workers' compensation, annual
9 incentive, and payroll taxes. To ensure that XES labor services are billed out at
10 cost, the expenditures for these items are billed out as a labor overhead and follow
11 the associated labor to the legal entity billed.

12 The second is Labor-Related Overheads. Facilities costs are treated as a
13 labor-related overhead. Facilities costs include all costs associated with the
14 spaces used by employees, such as building rent or lease costs, and O&M costs,
15 such as janitorial work, trash removal, snow removal, and utilities, if these are not
16 included in the lease or rental costs.

17 **B. Labor and Labor Overheads**

18 **Q. Please explain the labor reporting process.**

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

21 XES and the other Xcel Energy legal entities, including the Operating
22 Companies, use a positive time reporting process. Employees bill their time
23 based on positive time reporting through the labor distribution system. Positive
24 time reporting requires each employee to report the hours worked each day.

1 Employees' time is reported on the basis of accounting codes related to specific
2 legal entities that are to be billed.

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

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

17 **Q. Please describe the labor overhead process.**

18 A. XES and the other Xcel Energy legal entities use a labor overhead process to
19 capture and bill labor overhead costs. Labor overheads are allocated within a
20 legal entity by calculating a separate loading rate for each labor overhead cost
21 category by type of employee. Benefit employees have the following labor
22 overhead cost categories: pension and insurance (401(k) match, retirement-
23 related consulting, active healthcare, life and long-term disability ("LTD"))

1 insurance premiums, miscellaneous benefit programs, and LTD benefits for
2 former or inactive employees before retirement, as well as the service cost portion
3 of qualified pension, non-qualified pension, and retiree healthcare); non-
4 productive labor (vacation, sick, holiday, etc.); worker's compensation; incentive
5 compensation; benefits non-service; labor and expenses of the Human Resources
6 service center; and payroll taxes.¹⁴ Non-benefit employees' labor overheads have
7 only one cost category: payroll taxes. A benefit employee is generally a full-time
8 employee. A non-benefit employee is generally a part-time employee.

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

14 For each legal entity and each cost category, the labor overhead
15 percentage is determined based on a single-factor formula derived from the
16 relationship of total forecasted costs for the category divided by total forecasted
17 productive labor costs. A monthly process is performed to bring the labor
18 overhead allocating cost centers to zero. Labor overheads are updated on a
19 monthly basis for actual expenses using the latest forecast information.

¹⁴ Please refer to the Direct Testimony of SPS witness Richard R. Schrubbe for more detail on these costs.

1 **Q. Will SPS file an update to the labor overhead charges it seeks to recover in**
2 **this case?**

3 A. Yes. Just as SPS will update in its 45-day filing estimated O&M affiliate costs
4 provided for the Update Period, SPS will update the estimated labor overheads
5 provided for the Update Period with actual information. Mr. Schrubbe and Ms.
6 Niemi describe the updates to labor expenses in more detail.

7 **C. Labor-Related Overheads**

8 **Q. Please describe the labor-related overhead billing process.**

9 A. Xcel Energy uses a labor-related overhead process to bill facilities costs to the
10 Operating Companies and affiliates. The facilities overhead process is used to
11 charge affiliates for rent and lease expenses for buildings, O&M costs for these
12 buildings, facilities internal Administrative & General labor and non-labor costs,
13 and shared asset costs. Facilities costs are accumulated in allocating cost centers
14 and are then cleared to O&M functional FERC rent accounts and other clearing
15 accounts based on the most recent quarter's historical labor charges.

16 **D. Other Overheads**

17 **Q. Please describe the purchase loading process.**

18 A. The Supply Chain organization in the Service Company has the responsibility for
19 distributing the corporate purchasing and contract services costs to the functional
20 area(s) of the operating companies or affiliates, along with the cost of the
21 materials and supplies ordered. Purchasing costs are made up of activities such as
22 developing requisitions, contracts and purchase orders to procure materials and
23 services and manage supplier relationships, negotiating complex procurement
24 agreements/contracts for strategic supplier partnerships and service contracts,

1 monitoring supplier performance, and managing purchase records, supplier
2 qualification records, and the supplier diversity program. Costs are collected in
3 allocating cost centers on the Service Company and the Operating Companies and
4 cleared using an overhead loading based on a costing sheet, cost element, and
5 accounts payable document type criterion.

6 **Q. Are there any additional Supply Chain organization overhead loadings?**

7 A. Yes. The Xcel Energy Supply Chain organization also has the responsibility for
8 distributing the inventory warehousing costs through the use of a
9 stores/warehouse overhead load. Inventory warehousing costs, including labor,
10 supervision, materials, and supplies are allocated through pools specific to
11 business areas as an overhead on materials and supplies as materials and supplies
12 are issued from or returned to a storeroom or warehouse. Overhead costs for
13 inventory items as noted above and associated adjustments are accumulated
14 within the Supply Chain warehouse pools. These accumulated overhead costs are
15 allocated to material issuances/returns from the storeroom using the same account
16 coding where the materials were originally charged. Costs are collected in
17 allocating cost centers on the Service Company and Operating Companies; then
18 cleared using a warehouse overhead loading based on a costing sheet, cost
19 element, and accounts payable document type criterion.

20 **Q. Please describe the fleet clearing process.**

21 A. The Fleet Services department in the Service Company is responsible for
22 managing the fleet assets owned by the operating companies. Fleet assets are
23 vehicle units that are organized into fleet work centers, which group together
24 vehicles similar in nature for a specific business function within an Operating

1 Company. The SAP Work Manager application records the utilization of our fleet
2 assets and allocates the cost to the business area of operating companies and
3 affiliates for the costs of using vehicles or associated equipment using fleet
4 activity rates based on work centers. Fleet costs included in the calculation of the
5 monthly billing rate include: licensing taxes and fees, lease costs, depreciation,
6 material and labor costs for maintenance and repair, fuel, labor loadings, and
7 overhead for overall management of the Fleet Services department that includes
8 labor, facilities, insurance, utilities, computer, phone, and office supplies. Costs
9 are collected in allocating cost centers on the Service Company and Operating
10 Companies which are cleared using an overhead fleet rate based on the weighted
11 vehicle type to the respective business area.

1 **X. AFFILIATE TRANSACTIONS – SPS CHARGES TO XES AND**
2 **TRANSACTIONS WITH AFFILIATES OTHER THAN XES**

3 **Q. Are there any SPS costs that are billed to XES?**

4 A. Yes. There are limited circumstances where SPS-owned assets are used by XES
5 for XES employees. Thus, a Shared Assets Agreement exists between XES and
6 SPS. Attachment RLB-RR-14 is a copy of the Shared Assets Agreement.

7 **Q. Where does XES record the costs associated with shared assets?**

8 A. The costs of the shared asset must be distributed to the affiliates who benefit from
9 XES's use of the facilities or network equipment. On an annual basis, the cost of
10 the SPS asset is calculated, including book depreciation, deferred taxes, property
11 taxes, and the return on investment. The return on investment associated with the
12 shared assets is included to ensure that SPS ratepayers are not subsidizing other
13 affiliates and vice versa. The associated costs are transferred from SPS to XES by
14 crediting FERC Account 922, Administrative and General Transferred Credit, and
15 debiting inter-company receivables. The shared asset costs that are associated
16 with facilities are accumulated in the facilities allocating cost centers on XES's
17 books, and the shared asset costs associated with network equipment are allocated
18 to the affiliates benefitting from the use of the network equipment assets using an
19 information technology allocating cost center.

20 The XES facilities allocating cost centers also hold charges associated
21 with XES's use of NSPM owned facility assets, NSPW owned facility assets, and
22 PSCo owned facility assets, as well as the costs of XES leased assets and the
23 O&M expenses for the leased and owned facilities. The costs accumulated in the
24 XES facilities allocating cost centers are billed as a labor-related overhead. The

1 XES facilities allocation process is explained in more detail in the previous Labor
2 and Labor Overheads section of my testimony.

3 **Q. Has SPS made any adjustments to shared asset costs?**

4 A. Yes. As described by Mr. Moeller, SPS's shared facilities charge expense has
5 been adjusted downward to remove the carrying costs associated with the shared
6 assets that have been charged to SPS. Additionally, SPS has removed the return
7 on assets that SPS received from other affiliates. Ms. Niemi has incorporated
8 these adjustments into the cost of service study she presents. These adjustments
9 have been made in accordance with the Commission's final order in SPS's most
10 recent litigated base rate case, Docket No. 43695.

11 Costs categorized as shared assets are now assigned to Property Services.
12 Mr. Bick supports the costs for the Property Services affiliate class and discusses
13 shared assets costs in more detail in his testimony.

14 **Q. Will these adjustments be updated?**

15 A. Yes. SPS will file updated amounts associated with the adjustments 45 days after
16 filing this application.

17 **Q. Does SPS have transactions with affiliates other than XES?**

18 A. Yes. SPS may provide services to and bill other affiliates, and other affiliates
19 may provide services to and bill SPS. These services are provided at cost and
20 primarily include emergency repair and restoration services due to some
21 unforeseen events such as natural disasters or infrastructure malfunctions and are
22 often referred to as non-support services. These services are always direct billed
23 to the affiliate receiving the services and can include: labor, labor overheads,

1 materials and supplies, and vehicle costs. This method of assigning costs to the
2 affiliates ensures that the payments to or by SPS are reasonable and do not result
3 in any customer cross-subsidization. The basis of the other affiliate charges to
4 SPS is cost and this is always less than the charge billed to third parties for non-
5 support services.¹⁵

6 **Q. Does SPS or any of its affiliates provide support services to unaffiliated**
7 **entities?**

8 A. No. XES provides administrative and general support services only to legal
9 entities within the Xcel Energy holding company system. Likewise, SPS and the
10 three other Operating Companies provide administrative and general support
11 services only to their Xcel Energy corporate affiliates. Thus, neither SPS nor any
12 of its affiliates provides administrative and general support services to any
13 unaffiliated entity.

14 **Q. Are there affiliate costs recorded on SPS's books in the O&M range of FERC**
15 **Accounts (500-935) that are excluded from the attachments you present?**

16 A. Yes. Affiliate transactions associated with reconcilable fuel and purchased power
17 costs are excluded from my testimony because, as discussed by Mr. Grant, SPS
18 has not included a request, in this case, to reconcile eligible fuel and purchased
19 power expenses. In addition, all other non-reconcilable fuel costs that are
20 recovered in base rates (such as demand charges) are also excluded from my
21 testimony.

¹⁵ The Operating Companies occasionally provide mutual aid assistance to unaffiliated utilities, e.g., to assist with restoration efforts following a tornado, flood, hurricane, fire, or ice storm. Mutual aid assistance is a non-support service.

1 **Q. During the Updated Test Year, what is the dollar amount of SPS’s non-fuel**
2 **affiliate transactions in the O&M range of FERC accounts with affiliates**
3 **other than XES?**

4 **A. The dollar amounts are as follows:**

- 5 • **SPS’s charges to its affiliates.** For the Updated Test Year, SPS’s affiliate
6 transaction charges to affiliates other than XES are charges to NSPM,
7 NSPW, and PSCo which total \$158,905.

- 8 • **Charges from SPS’s affiliates other than XES to SPS.** The Updated
9 Test Year charges from other affiliated interests (other than XES) to SPS
10 are charges from NSPM, NPSW, and PSCo which total \$63,129 as shown
11 in Attachment RLB-RR-17. In addition to the labor charges to perform
12 these services, there are labor overheads and facilities charges that are
13 added to provide a fully loaded labor charge for the work performed.

1 **XI. TEST YEAR AND UPDATED TEST YEAR**
2 **AFFILIATE TRANSACTIONS**

3 **Q. What topics do you address in this section of your testimony?**

4 A. In this section of my testimony, I: (1) describe the RFP schedules I sponsor or co-
5 sponsor, all of which provide information about affiliates and affiliate
6 transactions, and explain the contents of the schedules; (2) provide an overview of
7 how the affiliate transactions are organized, including an explanation of why the
8 case was organized in this manner; (3) explain how the testimony and attachments
9 of each of the affiliate witnesses link to the G-6 Schedules; and (4) explain how
10 the testimony, attachments, and G-6 Schedules inter-relate.

11 **Q. Which affiliate transaction schedules in the RFP do you sponsor or**
12 **co-sponsor?**

13 A. I sponsor or co-sponsor the following schedules:

- 14 • Schedule F, List and Description of Affiliates;
- 15 • Schedule G-6 (Test Year), Summary of Test Year Affiliate Transactions;
- 16 • Schedule G-6 (Updated Test Year), Summary of Updated Test Year
17 Affiliate Transactions;
- 18 • Schedule G-6.1 (Test Year), Summary of Test Year Expense by Affiliate;
- 19 • Schedule G-6.1 (Updated Test Year), Summary of Updated Test Year
20 Expense by Affiliate;
- 21 • Schedule G-6.2 (Test Year), Summary of Adjustments to Test Year
22 Expense by Affiliate; and
- 23 • Schedule G-6.2 (Updated Test Year), Summary of Adjustments to
24 Updated Test Year Expense by Affiliate.

1 **Q. Please describe the information contained on Schedules G-6, G-6.1, and**
2 **G-6.2.**

3 A. Schedules G-6 are a summary showing the total adjusted amount of requested
4 expense for affiliate transactions charged to SPS. It is the summarization of the
5 total unadjusted per book Test Year and Updated Test Year expense by affiliate as
6 detailed in Schedules G-6.1 plus or minus the adjustments to Test Year and
7 Updated Test Year expense listed on Schedules G-6.2.

8 Schedules G-6.1 detail the per-book Test Year and Updated Test Year
9 expense by FERC account, by affiliate and by affiliate class.

10 Schedules G-6.2 detail the adjustments to the per-book Test Year and
11 Updated Test Year expense by FERC account and by affiliate.

12 **Q. What is the dollar amount of affiliate charges for O&M expenses that SPS**
13 **has included in the Test Year cost of service?**

14 A. The G-6 (Test Year) series of Schedules show that SPS's Test Year (October 1,
15 2019 through September 30, 2020) cost of service includes \$123.0 million of
16 affiliate charges for O&M expenses (total company).

17 **Q. What is the estimated dollar amount of affiliate charges for O&M expenses**
18 **that SPS has included in the cost of service adjusted to reflect the Updated**
19 **Test Year?**

20 A. The G-6 (Updated Test Year) series of Schedules and Table RLB-RR-3 show that
21 SPS's estimated Updated Test Year (January 1, 2020 through December 31,
22 2020) cost of service includes \$123.6 million of affiliate charges for O&M
23 expenses (total company). In SPS's 45-day case update filing, SPS's cost of

1 service will be updated to reflect the inclusion of actual affiliate charges for O&M
 2 expenses for the Updated Test Year.

3 **Q. Please provide a breakdown of the \$123.6 million estimated Updated Test**
 4 **Year figure.**

5 A. The \$123.6 million is made up of:

6 **Table RLB-RR-3 – Total Affiliate Charges**

	XES Billings to SPS	Non-XES Billings to SPS	Total SPS Affiliate Charges
Total Billings to SPS (See Attachment RLB-RR-15, Column C for the XES Billings and Attachment RLB-RR-17, Column E for the Non-XES Billings)	\$190,846,880	\$63,129	\$190,910,009
Less: Exclusions for Billings to Balance Sheet Accounts (See Attachment RLB-RR-15, Column D for the XES amounts)	\$(59,879,075)	N/A	\$(59,879,075)
Equals: Billings to SPS Recorded in FERC Accounts 400-935 (See Attachment RLB-RR-15, Column E and carried to Attachment RLB-RR-16, Column C for the XES amounts and Attachment RLB-RR-17, Column E for the Non-XES amounts.)	\$130,967,805	\$63,129	\$131,030,934
Less: Exclusions from the Cost of Service for items Recovered through Alternative Means or Not Recoverable (See Attachment RLB-RR-16, Column D for the XES amounts and Attachment RLB-RR-17, Column F for the Non-XES amounts.)	\$(1,076,390)	\$0	\$(1,076,390)

	XES Billings to SPS	Non-XES Billings to SPS	Total SPS Affiliate Charges
<p>Equals: Per Book Charges on SPS's Books</p> <p>(See Attachment RLB-RR-16 Column E for the XES amounts and Attachment RLB-RR-17, Column G for the Non-XES amounts. These agree with Schedule G-6.1 (Updated Test Year), but may not tie precisely due to rounding.)</p>	\$129,891,415	\$63,129	\$129,954,544
<p>Less: The net of SPS Pro Forma Adjustments</p> <p>(See Attachment RLB-RR-16, Column F for the XES amounts and Attachment RLB-RR-17, Column H for the Non-XES amounts. These agree with Schedule G-6.2 (Updated Test Year.), but may not tie precisely due to rounding.)</p>	\$(6,371,802)	\$1,692	\$(6,369,390)
<p>Equals: Affiliate Transactions for which SPS is Asking Recovery</p> <p>(See Attachment RLB-RR-16, Column G for the XES amounts and Attachment RLB-RR-17, Column I for the Non-XES amounts. These agree with Schedule G-6 (Updated Test Year), but may not tie precisely due to rounding.)</p>	\$123,520,333	\$64,821	\$123,585,154

1 **Q. Have you prepared additional attachments to assist you in presenting SPS's**
2 **affiliate transactions?**

3 **A.** Yes. I have provided several affiliate transaction exhibits to provide detail for the
4 total XES and Non-XES billings to SPS and explain how SPS calculated the
5 amount it asks to recover. In addition, I have provided four additional affiliate

1 transaction attachments for the witnesses to assist them in providing further detail
2 for the transactions they sponsor.

3 **Q. Please explain your attachments that provide detail for the total XES and**
4 **Non-XES billings to SPS.**

5 A. I will describe the four attachments:

6 **1. Attachment RLB-RR-15 — XES Billings to SPS with Balance**
7 **Sheet Exclusions**

8 Attachment RLB-RR-15 details the “per book” amount of XES billings to all
9 FERC Accounts on SPS’s books. This is the starting point in calculating the
10 amount of XES affiliate billings that SPS will ask for recovery in the cost of
11 service study Ms. Niemi presents. These amounts were adjusted to exclude
12 balance sheet amounts, which are not covered in my testimony. Capital-related
13 balance sheet accounts are covered by Mr. Moeller and the other balance sheet
14 accounts are covered by Ms. Niemi, Mr. Schrubbe, and SPS witness Naomi Koch.
15 Attachment RLB-RR-15 includes the following information:

Column A —	FERC Account	The individual line items for each FERC account.
Column B —	FERC Account Title	The title of each FERC account listed.
Column C —	Total XES Billings to SPS	The amount billed from XES to SPS for each FERC account listed.
Column D —	XES Billings Excluded Balance Sheet	The dollar amount of billings from XES to SPS that are excluded because they are billed to balance sheet FERC accounts.
Column E —	XES Billings to SPS (Total Company) (FERC Accounts 400-935)	The amount of XES billings to SPS that is the result of Column C minus Column D. Column E is the starting point before determining exclusions for items not includible in the cost of service and pro forma adjustments.

1 **2. Attachment RLB-RR-16 — XES Billings to SPS with Exclusions**
2 **from the Cost of Service and Pro Forma Adjustments by FERC**
3 **400-935**

4 Attachment RLB-RR-16 carries the total amount from Column E on Attachment
5 RLB-RR-15 forward and shows the FERC accounts that are excluded from SPS’s
6 cost of service in this case. For example, FERC Account 426.1, Donations, is
7 excluded. The Per Book XES billings to SPS by FERC Account (400-935), plus
8 Attachment RLB-RR-17, Column G, agrees with the Schedule G-6.1 (Updated
9 Test Year). Additionally, Attachment RLB-RR-16 shows the pro forma
10 adjustments by FERC Account. The total of the Pro Formas column in
11 Attachment RLB-RR-16, along with Attachment RLB-RR-17 Column H, agree
12 with Schedule G-6.2 (Updated Test Year). Attachment RLB-RR-16 includes the
13 following information:

Column A —	FERC Account	The individual line items for each FERC account in the 400-935 range with charges.
Column B —	FERC Account Title	The title of each FERC account listed.
Column C —	XES Billings to SPS (Total Company) (FERC accounts 400-935)	The amount billed from XES to SPS for each FERC account listed.
Column D —	Exclusions	The portion of amounts billed from XES to SPS for each FERC account excluded from the cost of service.
Column E —	Per Book	The per book amount of XES billings to SPS for O&M expenses. This is the amount for which SPS is asking recovery prior to pro forma adjustments and is the result of Column C minus Column D.

Column F —	Pro Formas	The adjustments that SPS is making to each FERC account for pro forma adjustments.
Column G —	Requested Amount (Total Company)	The amount of XES billings, including pro forma adjustments for which SPS is requesting recovery. Column G is the result of Column E plus/minus Column F.

1 **3. Attachment RLB-RR-17 — All Other Affiliate Billings**

2 Attachment RLB-RR-17 details affiliate billings to SPS from all Xcel
3 Energy legal entities other than XES. Attachment RLB-RR-17 includes the
4 following information.

Column A —	Non-XES Affiliates Charging SPS	The name of the affiliate charging SPS.
Column B —	Activity	A short title of the activity.
Column C —	FERC Account	The individual line items for each FERC account in the 400 through 935 account range.
Column D —	FERC Account Title	The title of the FERC account listed.
Column E —	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	The amount billed from affiliates other than XES to SPS before exclusions and pro forma adjustments.
Column F —	Exclusions	The total dollars to be excluded from Column E.
Column G —	Per Book	The per book amount billed from other affiliates to SPS after deducting exclusions in Column F.
Column H —	Pro Formas	The pro forma adjustments that SPS has made to each FERC account.
Column I —	Requested Amount (Total Company)	The amount of non-XES billings, after pro forma adjustments, for which SPS is requesting recovery. Column I is the result of Column G plus Column H.

1 **Q. Have you prepared attachments that present the affiliate charges by affiliate**
2 **class?**

3 A. Yes. Attachment RLB-RR-18 XES Billings to SPS by Affiliate Class before Pro
4 Forma Adjustments, shows per-book costs by affiliate witness. Attachment
5 RLB-RR-18 is a list of the witnesses and the affiliate class or affiliate classes each
6 witness sponsors and provides the direct and allocated totals for each affiliate
7 class. Because Xcel Energy manages its day-to-day operations on a functional
8 basis across legal entities, the witnesses are able to support XES affiliate
9 transactions. Attachment RLB-RR-18 also provides the total per book amount of
10 XES affiliate transactions billed to SPS that each witness sponsors. The total of
11 this Attachment, along with Attachment RLB-RR-17 Column G, agree with the
12 total amounts on Schedule G-6.1 (Updated Test Year). This attachment contains
13 the following information.

Column A —	Witness	The witness for each individual affiliate class.
Column B —	Affiliate Class	The title of the affiliate class.
Column C —	Direct	The amount of direct charges from XES to SPS for each affiliate class. These amounts do not reflect pro forma adjustments.
Column D —	Allocated	The amount of allocated charges from XES to SPS for each affiliate class. These amounts do not reflect pro forma adjustments.
Column E —	Per Book Amount	The per book amount for each affiliate class. This is the per book amount before pro forma adjustments.

1 **Q. Have you prepared attachments that present the affiliate charges as testified**
2 **to by the individual affiliate witnesses?**

3 A. Yes. I have prepared four attachments for each affiliate witness that go through a
4 progression from a very high level of billing information by witness to the amount
5 SPS is requesting for recovery by affiliate class witness. The attachments, in
6 total, agree with the amounts presented on the previous attachments, but present
7 additional detail. Attachments RLB-RR-16 through RLB-RR-18 provided
8 summary information by FERC account, reflecting the information on
9 Attachments RLB-RR-A through RLB-RR-D.

10 **4. Attachments RLB-RR-A, Summary of XES Expenses to SPS by**
11 **Affiliate Class and Billing Method.**

12 These attachments present information for each affiliate class to provide
13 an overview of the total billings from XES to all affiliates for the affiliate class,
14 the portion of that amount that was billed to other affiliates, and the portion of the
15 total that was billed to SPS, and then includes the exclusions and pro forma
16 adjustments made to arrive at SPS's requested amount. My Attachments
17 RLB-RR-A(TY) provides this information for the Test Year and my Attachment
18 RLB-RR-A(UTY) provides this information for the Updated Test Year.

19 Each of the witnesses who sponsors affiliate expense charges also
20 provides, as an attachment to his or her testimony, the portion of Attachment
21 RLB-RR-A(UTY) that pertains to the affiliate class or classes the witness
22 supports.

These attachments are organized as follows:

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Affiliate Class	Lists the affiliate class.
Column C —	Billing Method (Cost Center)	Shows the billing method that XES uses to charge the expenses to the affiliates, and the billing method short title. Earlier in my testimony, I explained the billing methods and defined the codes.
Column D —	Allocation Method	Shows the allocation method applicable to the billing method (cost center).
Column E —	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	Shows XES billings to all legal entities for the affiliate class.
Column F —	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	Shows XES billings to all legal entities except SPS for the affiliate class.
Column G —	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Shows XES billings to SPS (total company) for the affiliate class.
Column H —	Exclusions	Shows the total dollars to be excluded from Column G. Exclusions reflect expenses not requested, such as expenses not allowed or other expenses excluded from the cost of service.
Column I —	Per Book	Shows XES billings to SPS (total company), for the affiliate class, after the exclusions shown in Column H. The dollar amount in Column I is Column G plus Column H.

Column J —	Pro Formas	Shows the total dollar amount of pro forma adjustments to the dollar amount in Column I. Pro forma adjustments reflect revisions for known and measurable changes to Test Year or Updated Test Year expenses.
Column K —	Requested Amount (Total Company)	Shows the requested amount (total company) for the affiliate class. The dollar amount in Column K is Column I plus Column J.
Column L —	% of Class Charges	Shows the percentage of affiliate class charges billed using the cost center.

1 The total for all witnesses shown in Attachment RLB-RR-A(UTY), Column K
2 equals the total of Column G on Attachment RLB-RR-16.

3 **5. Attachments RLB-RR-B, XES Billings by Legal Entity, Affiliate**
4 **Class, Activity, Billing Method, and FERC Account.**

5 These attachments drill down into the totals for Attachments
6 RLBRR-A(TY) and RLB-RR-A(UTY) to provide the detail transactions and
7 show how each transaction is treated for ratemaking purposes in this case. My
8 Attachment RLB-RR-B (TY)(V)(CD) provides this information for the Test Year
9 and my Attachment RLB-RR-B(UTY)(V)(CD) provides this information for the
10 Updated Test Year.

11 Each of the witnesses who sponsors affiliate expense charges also
12 provides, as an attachment to his or her testimony, the portion of Attachment
13 RLB-RR-B(UTY)(V)(CD) that pertains to the affiliate class or classes the witness
14 supports.

This attachment is organized as follows:

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Legal Entity Receiving XES Expenses	Shows the legal entity (Xcel Energy or one of its subsidiaries) that received the XES expense.
Column C —	Affiliate Class	Lists the affiliate class.
Column D —	Cost Element	Provides the cost element.
Column E —	Activity	Provides a short title for the activity.
Column F —	Billing Method (Cost Center)	Identifies the billing method and short title. Earlier in my testimony, I explained the billing methods and defined the codes.
Column G —	FERC Account	Shows the FERC Account in which the expense was recorded for the operating companies.
Column H —	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	Shows the itemized amount of the listed XES expense that was billed to all legal entities. Therefore, the sum of this column provides total billings to SPS and ties to the total dollar amount for the affiliate class in Column E of Attachment RLB-RR-A(UTY).
Column I —	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	Shows the itemized amount of the listed XES expense that was billed to all legal entities except SPS. Therefore, the sum of this column provides total billings to SPS and ties to the total dollar amount for the affiliate class in Column F of Attachment RLB-RR-A(UTY).
Column J —	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Shows the itemized amount of the listed XES expense that was billed to SPS. Therefore, the sum of this column provides total billings to SPS and ties to the total dollar amount for the affiliate class in Column G of Attachment RLB-RR-A(UTY).

Column K —	Exclusions	Shows the total dollars excluded from Column J. The total dollar amount for the affiliate class in Column K ties to the total dollar amount for the affiliate class in Column H of Attachment RLB-RR-A(UTY).
Column L —	Per Book	Shows XES billings to SPS (total company) for the affiliate class after the exclusions shown in Column K. The dollar amount in Column L is Column J plus Column K. The total dollar amount for the affiliate class in Column L ties to the total dollar amount for the affiliate class in Column I of Attachment RLB-RR-A(UTY).
Column M —	Pro Formas	Shows the dollar amount of pro forma adjustments to the dollar amount in Column L. The total dollar amount for the affiliate class in Column M ties to the total dollar amount for the affiliate class in Column J of Attachment RLB-RR-A(UTY).
Column N —	Requested Amount (Total Company)	Shows the requested amount (total company) for the affiliate class. The dollar amount in Column N is Column L plus Column M. The total dollar amount for the affiliate class in Column N ties to the total dollar amount for the affiliate class in Column K of Attachment RLB-RR-A(UTY).

1 The total for all witnesses shown on Attachment RLB-RR-B(UTY)(V)(CD),
2 Column N, equals the total of Column G on Attachment RLB-RR-16.

3 **7. Attachment RLB-RR-C, Exclusions from XES Expenses to SPS by**
4 **Affiliate Class and FERC Account.**

5 This attachment provides summary level information for the expense exclusions
6 for the affiliate classes during the Updated Test Year. Each of the witnesses who
7 sponsors affiliate expenses also provides, as an attachment to his or her testimony,

1 the portion of Attachment RLB-RR-C that pertains to the affiliate class or classes
2 the witness supports. In SPS’s 45-day case update, I will present an updated
3 Attachment RLB-RR-C that will provide actual exclusions to replace any
4 estimated exclusions included in my original attachment.

5 Attachment RLB-RR-C is organized as follows:

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Affiliate Class	Lists the affiliate class.
Column C —	FERC Account	Identifies the FERC Account and FERC Account description for the expense that has been excluded.
Column D —	Explanations for Exclusions	Provides a brief rationale for the exclusion.
Column E —	Exclusions (Total Company)	Shows the dollar amount of the exclusion.

6 The total for all witnesses shown on Attachment RLB-RR-C, Column E equals
7 the amount in Column D on Attachment RLB-RR-16.

8 **8. Attachment RLB-RR-D, Pro Forma Adjustments to XES**
9 **Expenses by Affiliate Class and FERC Account.**

10 This attachment provides summary level information for the pro forma
11 adjustments by affiliate class for each witness. Each of the witnesses who
12 sponsors affiliate expenses also provides, as an attachment to his or her testimony,
13 the portion of Attachment RLB-RR-D that pertains to the affiliate class or classes
14 the witness supports. Given the time of SPS’s initial filing, only the first nine
15 months of the Updated Test Year have completed the full pro forma adjustment
16 review process. In SPS’s 45-day case update, I will present an updated

1 Attachment RLB-RR-D that will complete the full pro forma adjustment review
2 process for the last three months of the Updated Test Year.

3 Attachment RLB-RR-D is organized as follows:

Column A —	Line No.	Lists the Attachment line numbers.
Column B —	Affiliate Class	Lists the affiliate class.
Column C —	FERC Account	Identifies the FERC Account and FERC Account description affected by the pro forma adjustment. FERC Accounts 409-431 are excluded.
Column D —	Explanations for Pro Formas	Provides a brief rationale for the pro forma adjustment.
Column E —	Sponsor	Identifies the witness or witnesses who sponsor the pro forma adjustment.
Column F —	Pro Formas (Total Company)	Shows the dollar amount of the pro forma adjustment.

4 The total amounts shown for all witnesses on Attachment RLB-RR-D, Column F,
5 agree with the amounts in Column F on Attachment RLB-RR-16.

6 **Q. Do you sponsor any of the pro forma adjustments to the Updated Test Year**
7 **costs included in Schedule G-6.2 (Updated Test Year)?**

8 A. Yes. As a result of my review, I have provided pro forma adjustments to remove
9 certain costs that were not properly chargeable to SPS. These adjustments are
10 noted on Schedule G-6.2 (Updated Test Year) and Attachment RLB-RR-D.

11 **Q. Are there other pro forma adjustments to the Updated Test Year costs**
12 **included in Schedule G-6.2 (Updated Test Year)?**

13 A. Yes. Schedule G-6.2 (Updated Test Year) includes the effect of labor adjustments
14 discussed by Mr. Deselich, Mr. Schrubbe, and Ms. Niemi.

1 **Q. Will information in the G-6 Schedules (Updated Test Year) be updated for**
2 **the three months following the Test Year, October through December 2020**
3 **(i.e., the last three months of the Updated Test Year)?**

4 A. Yes. In its 45-day case update filing, SPS will update Schedules G-6, G-6.1,
5 G-6.2 (Updated Test Year) with actual information previously estimated for the
6 Update Period.

7 **Q. Will the information in the attachments that you discuss in this section of**
8 **your testimony also be updated for the three months following the Test Year,**
9 **October through December 2020 (i.e., the last three months of the Updated**
10 **Test Year)?**

11 A. Yes. In its 45-day case update filing, SPS will update certain testimony and
12 testimony attachments relating to Updated Test Year affiliate transactions (e.g.,
13 RLB-RR-15 through 18; RLB-RR-A through D; and affiliate witness attachments
14 A through D) with actual information previously estimated for the Update Period
15 (December 2020).

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

17 A. Yes.

AFFIDAVIT

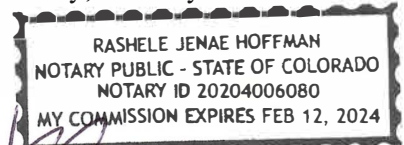
STATE OF COLORADO)
)
COUNTY OF JEFFERSON)

ROSS L. BAUMGARTEN, first being sworn on his oath, states:

I am the witness identified in the preceding testimony. I have read the testimony and the accompanying attachment(s) and am familiar with the 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.


ROSS L. BAUMGARTEN

Subscribed and sworn to before me this 21 day of January, 2021 by ROSS L. BAUMGARTEN.




Notary Public, State of Colorado
My Commission Expires: Feb 12, 2024

Southwestern Public Service Company

XES Affiliate Classes and Witnesses

(A) Witness	(B) Business Area	(C) Affiliate Class
Adam R. Dietenberger	Customer and Innovation	Chief Customer and Innovation Officer
Adam R. Dietenberger	Chief Executive Officer	Chief Executive Officer
Adam R. Dietenberger	Financial Operations	Chief Financial Officer
Adam R. Dietenberger	Financial Operations	Controller Class
Adam R. Dietenberger	Corporate Other	Corporate Other
Adam R. Dietenberger	Financial Operations	Finance & Corporate Development
Adam R. Dietenberger	Financial Operations	Investor Relations
Adam R. Dietenberger	Financial Operations	Risk Management and Audit Services
Adam R. Dietenberger	Financial Operations	Tax Services
Adam R. Dietenberger	Financial Operations	Treasurer Class
Bennie F. Weeks	Group Presidents	Resource Planning
Carol C. Bouw	General Counsel	Corporate Secretary
Carol C. Bouw	General Counsel	GC Claims
Carol C. Bouw	General Counsel	GC Legal Services
Casey S. Meeks	Distribution Operations	Distribution Business Operations
Casey S. Meeks	Distribution Operations	Distribution Electric Engineering
Casey S. Meeks	Distribution Operations	Distribution Planning & Performance
Casey S. Meeks	Gas Systems	Gas Operations
Casey S. Meeks	Distribution Operations	Vegetation Management & Pole Program
Casey S. Meeks	Distribution Operations	VP Distribution Operations
David A. Low	Energy Supply	ES Business Operations
David A. Low	Energy Supply	ES Engineering & Construction
David A. Low	Energy Supply	ES Environmental
David A. Low	Energy Supply	ES Performance Optimization
David A. Low	Energy Supply	ES VP Energy Supply
David A. Low	Energy Supply	ES VP Operations
David A. Low	Energy Supply	ES Wind
James W. Sample	Customer and Innovation	Enterprise Security
Jeff R. Lyng	Group Presidents	Corporate Strategy & Communication
Jeff R. Lyng	Group Presidents	Policy & Regulatory Compliance
Jeffrey A. Butler	Operations Services	OS SVP Commercial Operations
Lawrence A. Bick	Human Resources and Employee Services	Aviation & Travel Services
Lawrence A. Bick	Human Resources and Employee Services	Property Services
Lawrence A. Bick	Human Resources and Employee Services	Workforce Relations & Safety
Michael O. Remington	Customer and Innovation	Business Systems
Michael P. Deselich	Human Resources and Employee Services	Enterprise Training
Michael P. Deselich	Human Resources and Employee Services	Human Resources
Michael P. Deselich	Benefits Related	SS Company Benefits
Nora Lindgren	Customer and Innovation	Customer Care
Perry D. Foster	Transmission	Transmission & Substations
Robert H. Kunze	Operations Services	Supply Chain
Shawn M. White	Customer and Innovation	Marketing
William A. Grant	Human Resources and Employee Services	Corporate Giving
William A. Grant	Group Presidents	NSPM President
William A. Grant	Group Presidents	NSPW President
William A. Grant	Group Presidents	PSCo President
William A. Grant	Group Presidents	SPS President
William A. Grant	Customer and Innovation	Strategic Revenue Initiatives

Abbreviations:

ES = Energy Supply GC = General Counsel SS = Shared Services
OS = Operations Services VP = Vice President SVP = Senior Vice President

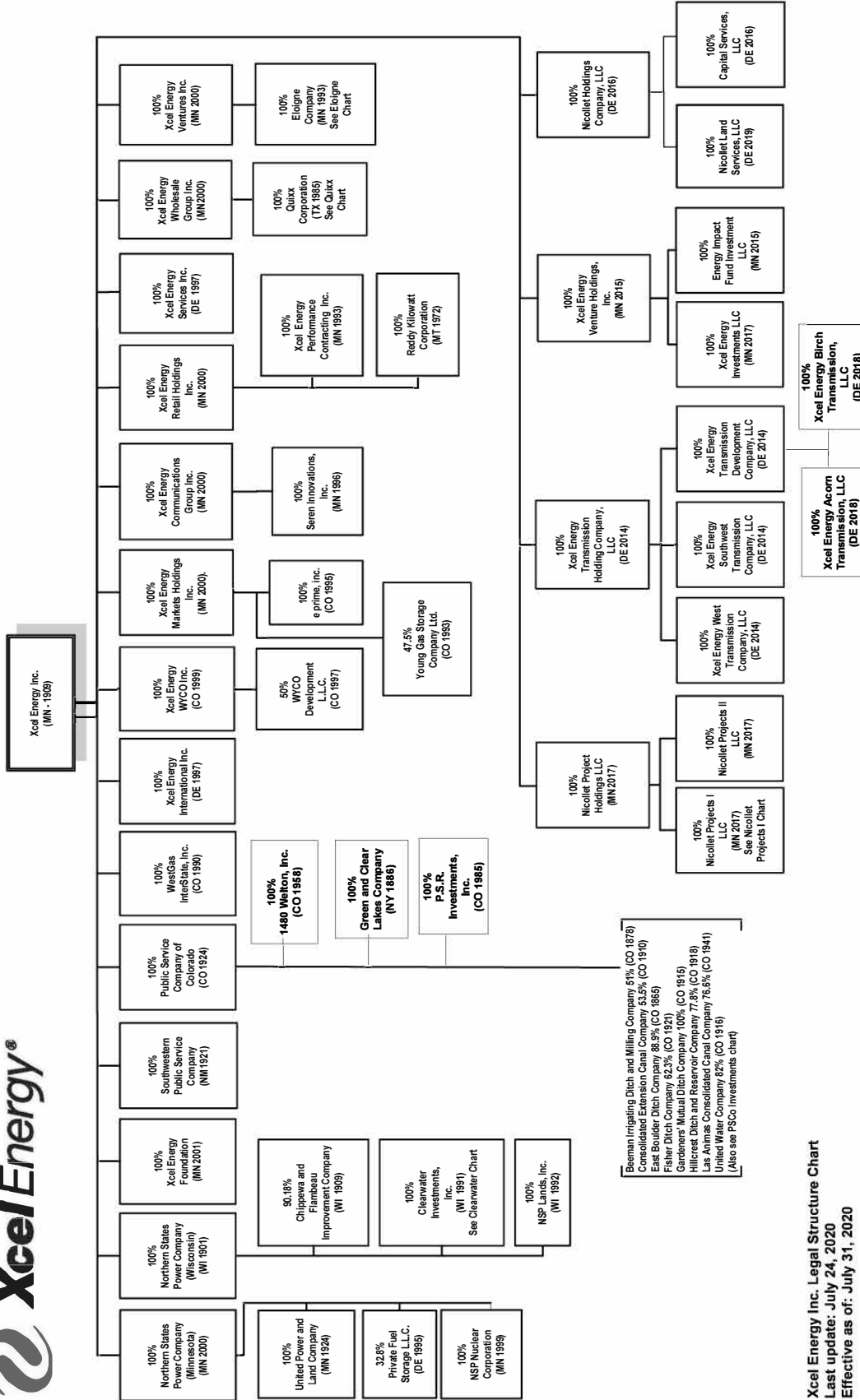
Southwestern Public Service Company
XES Affiliate Classes and Witnesses

DOCKET NO. 49831 (A) (B) (C) (A) (B) (C)

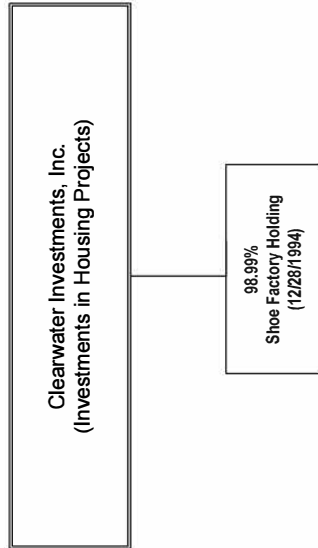
Line No.	(A) Witness	(B) Business Area	(C) Affiliate Class	(A) Witness	(B) Business Area	(C) Affiliate Class	(A) Witness	(B) Business Area	(C) Affiliate Class	Reason for Change
1	Adam R. Dietenberger	Customer and Innovation	Chief Customer and Innovation Officer	Adam R. Dietenberger	Customer and Innovation	Chief Customer and Innovation Officer	Adam R. Dietenberger	Customer and Innovation	Chief Customer and Innovation Officer	
2	Adam R. Dietenberger	Chief Executive Officer	Chief Executive Officer	Adam R. Dietenberger	Chief Executive Officer	Chief Executive Officer	Adam R. Dietenberger	Chief Executive Officer	Chief Executive Officer	
3	Adam R. Dietenberger	Corporate Other	Corporate Other	Adam R. Dietenberger	Corporate Other	Corporate Other	Adam R. Dietenberger	Corporate Other	Corporate Other	
4	Adam R. Dietenberger	Financial Operations	Risk Management and Audit Services	Adam R. Dietenberger	Financial Operations	Risk Management and Audit Services	Adam R. Dietenberger	Financial Operations	Risk Management and Audit Services	
5	Adam R. Dietenberger	Financial Operations	Chief Financial Officer	Adam R. Dietenberger	Financial Operations	Chief Financial Officer	Adam R. Dietenberger	Financial Operations	Chief Financial Officer	
6	Adam R. Dietenberger	Financial Operations	Controller Class	Adam R. Dietenberger	Financial Operations	Controller Class	Adam R. Dietenberger	Financial Operations	Controller Class	
7	Adam R. Dietenberger	Financial Operations	Financial Planning	Adam R. Dietenberger	Financial Operations	Investor Relations	Adam R. Dietenberger	Financial Operations	Finance & Corporate Development	Change in Affiliate Class name
8	Adam R. Dietenberger	Financial Operations	Investor Relations	Adam R. Dietenberger	Financial Operations	Investor Relations	Adam R. Dietenberger	Financial Operations	Investor Relations	
9	Adam R. Dietenberger	Financial Operations	Tax Services	Adam R. Dietenberger	Financial Operations	Tax Services	Adam R. Dietenberger	Financial Operations	Tax Services	
10	Adam R. Dietenberger	Financial Operations	Treasurer Class	Adam R. Dietenberger	Financial Operations	Treasurer Class	Adam R. Dietenberger	Financial Operations	Treasurer Class	
11	Bennie F. Weeks	Group Presidents	Resource Planning	Bennie F. Weeks	Group Presidents	Resource Planning	Bennie F. Weeks	Group Presidents	Resource Planning	
12	James L. Altman	General Counsel	GC Claims	James L. Altman	General Counsel	GC Claims	James L. Altman	General Counsel	GC Claims	Change of witness
13	James L. Altman	General Counsel	GC Legal Services	James L. Altman	General Counsel	GC Legal Services	James L. Altman	General Counsel	GC Legal Services	Change of witness
14	James L. Altman	General Counsel	GC VP General Counsel	James L. Altman	General Counsel	GC VP General Counsel	James L. Altman	General Counsel	GC VP General Counsel	
15	Casey S. Meeks	Distribution Operations	Distribution Business Operations	Casey S. Meeks	Distribution Operations	Distribution Business Operations	Casey S. Meeks	Distribution Operations	Distribution Business Operations	Change of witness
16	Casey S. Meeks	Distribution Operations	Distribution Electric Engineering	Casey S. Meeks	Distribution Operations	Distribution Electric Engineering	Casey S. Meeks	Distribution Operations	Distribution Electric Engineering	
17	Casey S. Meeks	Distribution Operations	Distribution Planning & Performance	Casey S. Meeks	Distribution Operations	Distribution Planning & Performance	Casey S. Meeks	Distribution Operations	Distribution Planning & Performance	
18	Casey S. Meeks	Distribution Operations	Vegetation Management & Pole Program	Casey S. Meeks	Distribution Operations	Vegetation Management & Pole Program	Casey S. Meeks	Distribution Operations	Vegetation Management & Pole Program	
19	Casey S. Meeks	Distribution Operations	VP Distribution Operations	Casey S. Meeks	Distribution Operations	VP Distribution Operations	Casey S. Meeks	Distribution Operations	VP Distribution Operations	
20	Casey S. Meeks	Gas Systems	Gas Operations	Casey S. Meeks	Gas Systems	Gas Operations	Casey S. Meeks	Gas Systems	Gas Operations	
21	Casey S. Meeks	Energy Supply	ES Projects	Casey S. Meeks	Energy Supply	ES Projects	Casey S. Meeks	Energy Supply	ES Projects	
22	David A. Low	Energy Supply	ES Environmental	David A. Low	Energy Supply	ES Environmental	David A. Low	Energy Supply	ES Engineering & Construction	Change in Affiliate Class name
23	David A. Low	Energy Supply	ES Performance Optimization	David A. Low	Energy Supply	ES Performance Optimization	David A. Low	Energy Supply	ES Environmental	
24	David A. Low	Energy Supply	ES VP Energy Supply	David A. Low	Energy Supply	ES VP Energy Supply	David A. Low	Energy Supply	ES Performance Optimization	
25	David A. Low	Energy Supply	ES VP Operations	David A. Low	Energy Supply	ES VP Operations	David A. Low	Energy Supply	ES VP Energy Supply	
26	David A. Low	Energy Supply	ES Business Operations	David A. Low	Energy Supply	ES Business Operations	David A. Low	Energy Supply	ES VP Operations	
27	David A. Low	Energy Supply	ES Business Operations	David A. Low	Energy Supply	ES Business Operations	David A. Low	Energy Supply	ES Business Operations	
28	David A. Low	Energy Supply	ES Business Operations	David A. Low	Energy Supply	ES Business Operations	David A. Low	Energy Supply	ES Business Operations	
29	Stephen J. Brown	Customer and Innovation	Enterprise Security	Stephen J. Brown	Customer and Innovation	Enterprise Security	James W. Sumple	Customer and Innovation	Enterprise Security	New affiliate class
30	Jeff R. Lyng	Group Presidents	Policy & Regulatory Compliance	Jeff R. Lyng	Group Presidents	Policy & Regulatory Compliance	Jeff R. Lyng	Group Presidents	Policy & Regulatory Compliance	Change of witness
31	Jeff R. Lyng	Group Presidents	Corporate Secretary & Executive Services	Jeff R. Lyng	Group Presidents	Corporate Secretary & Executive Services	Jeff R. Lyng	Group Presidents	Corporate Strategy & Communication	Change of witness
32	Angela Hennes-Greif	Corporate Secretary & Executive Services	Corporate Secretary & Executive Services	Angela Hennes-Greif	Corporate Secretary & Executive Services	Corporate Secretary & Executive Services	Jeff R. Lyng	Group Presidents	Corporate Strategy & Communication	
33	Jeffrey A. Butler	Operations Services	OS SVP Commercial Operations	Jeffrey A. Butler	Operations Services	OS SVP Commercial Operations	Jeffrey A. Butler	Operations Services	OS SVP Commercial Operations	
34	Lawrence A. Bick	Human Resources and Employee Services	Aviation & Travel Services	Lawrence A. Bick	Human Resources and Employee Services	Aviation & Travel Services	Lawrence A. Bick	Human Resources and Employee Services	Aviation & Travel Services	
35	Lawrence A. Bick	Human Resources and Employee Services	Property Services	Lawrence A. Bick	Human Resources and Employee Services	Property Services	Lawrence A. Bick	Human Resources and Employee Services	Property Services	
36	Lawrence A. Bick	Human Resources and Employee Services	Workforce Relations & Safety	Lawrence A. Bick	Human Resources and Employee Services	Workforce Relations & Safety	Lawrence A. Bick	Human Resources and Employee Services	Workforce Relations & Safety	
37	Michael T. Knoll	Human Resources and Employee Services	SS Company Benefits	Michael P. Deseich	Human Resources and Employee Services	SS Company Benefits	Michael P. Deseich	Human Resources and Employee Services	SS Company Benefits	Change of witness
38	Michael T. Knoll	Human Resources and Employee Services	Human Resources	Michael P. Deseich	Human Resources and Employee Services	Human Resources	Michael P. Deseich	Human Resources and Employee Services	Human Resources	Change of witness
39	Michael T. Knoll	Human Resources and Employee Services	Human Resources	Michael P. Deseich	Human Resources and Employee Services	Human Resources	Michael P. Deseich	Human Resources and Employee Services	Human Resources	Change of witness
40	David C. Harkness	Customer and Innovation	Business Systems	Michael P. Deseich	Customer and Innovation	Business Systems	Michael P. Deseich	Customer and Innovation	Business Systems	Change of witness
41	S. Michelle Edwards	Customer and Innovation	Customer Care	Michael P. Deseich	Customer and Innovation	Customer Care	Michael P. Deseich	Customer and Innovation	Business Systems	Change of witness
42	Perry D. Foster	Transmission	Transmission & Substations	Michael P. Deseich	Transmission	Transmission & Substations	Michael P. Deseich	Transmission	Transmission & Substations	Change of witness
43	Gary J. O'Hara	Operations Services	Supply Chain	Perry D. Foster	Operations Services	Supply Chain	Perry D. Foster	Operations Services	Supply Chain	Change of witness
44	Shawn M. White	Customer and Innovation	Marketing	Robert H. Kunze	Customer and Innovation	Marketing	Robert H. Kunze	Operations Services	Supply Chain	Change of witness
45	William A. Grant	Group Presidents	SPS President	Shawn M. White	Customer and Innovation	Marketing	Shawn M. White	Customer and Innovation	Marketing	Change of witness
46	William A. Grant	Group Presidents	PS&O President	William A. Grant	Group Presidents	SPS President	William A. Grant	Group Presidents	SPS President	
47	William A. Grant	Group Presidents	NSPM President	William A. Grant	Group Presidents	NSPM President	William A. Grant	Group Presidents	NSPM President	
48	William A. Grant	Group Presidents	NSPW President	William A. Grant	Group Presidents	NSPW President	William A. Grant	Group Presidents	NSPW President	
49	William A. Grant	Human Resources and Employee Services	Corporate Giving	William A. Grant	Human Resources and Employee Services	Corporate Giving	William A. Grant	Human Resources and Employee Services	Corporate Giving	
50	William A. Grant	Customer and Innovation	Strategic Revenue Initiatives	William A. Grant	Customer and Innovation	Strategic Revenue Initiatives	William A. Grant	Customer and Innovation	Strategic Revenue Initiatives	

ES = Energy Supply GC = General Counsel SS = Shared Services
OS = Operations Services VP = Vice President SVP = Senior Vice President

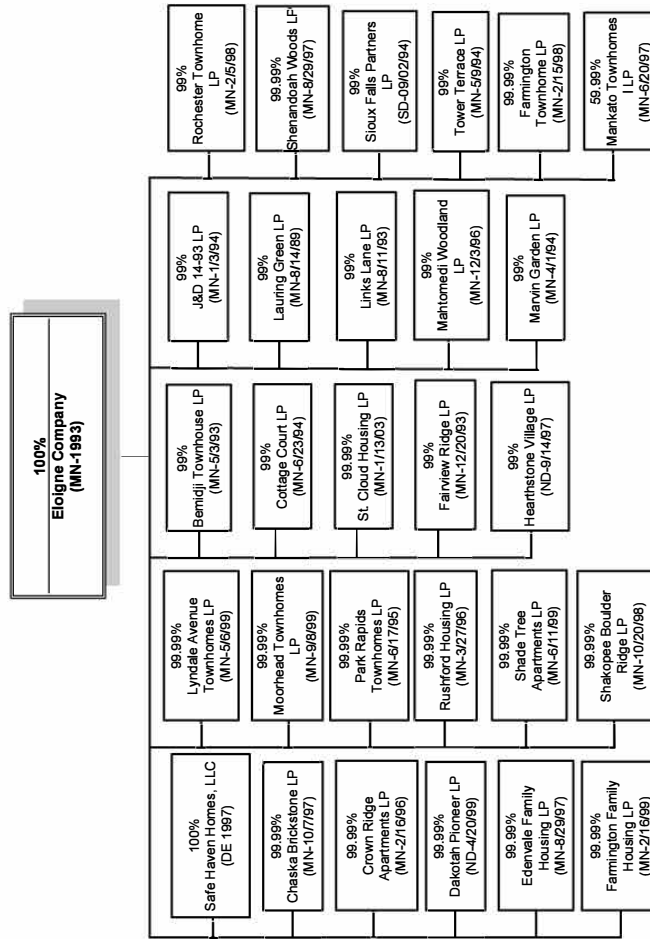
Abbreviations:



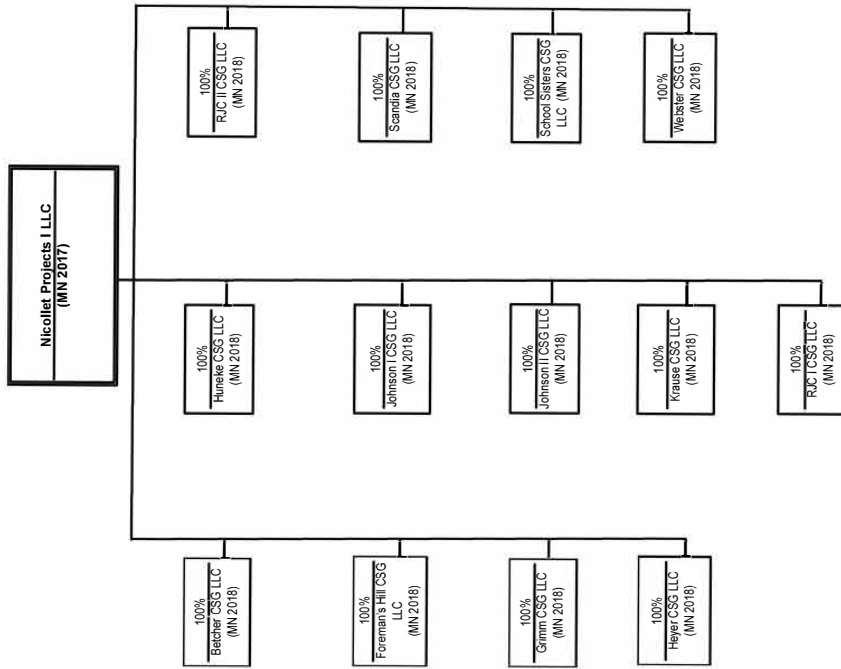
Xcel Energy Inc. Legal Structure Chart
 Last update: July 24, 2020
 Effective as of: July 31, 2020



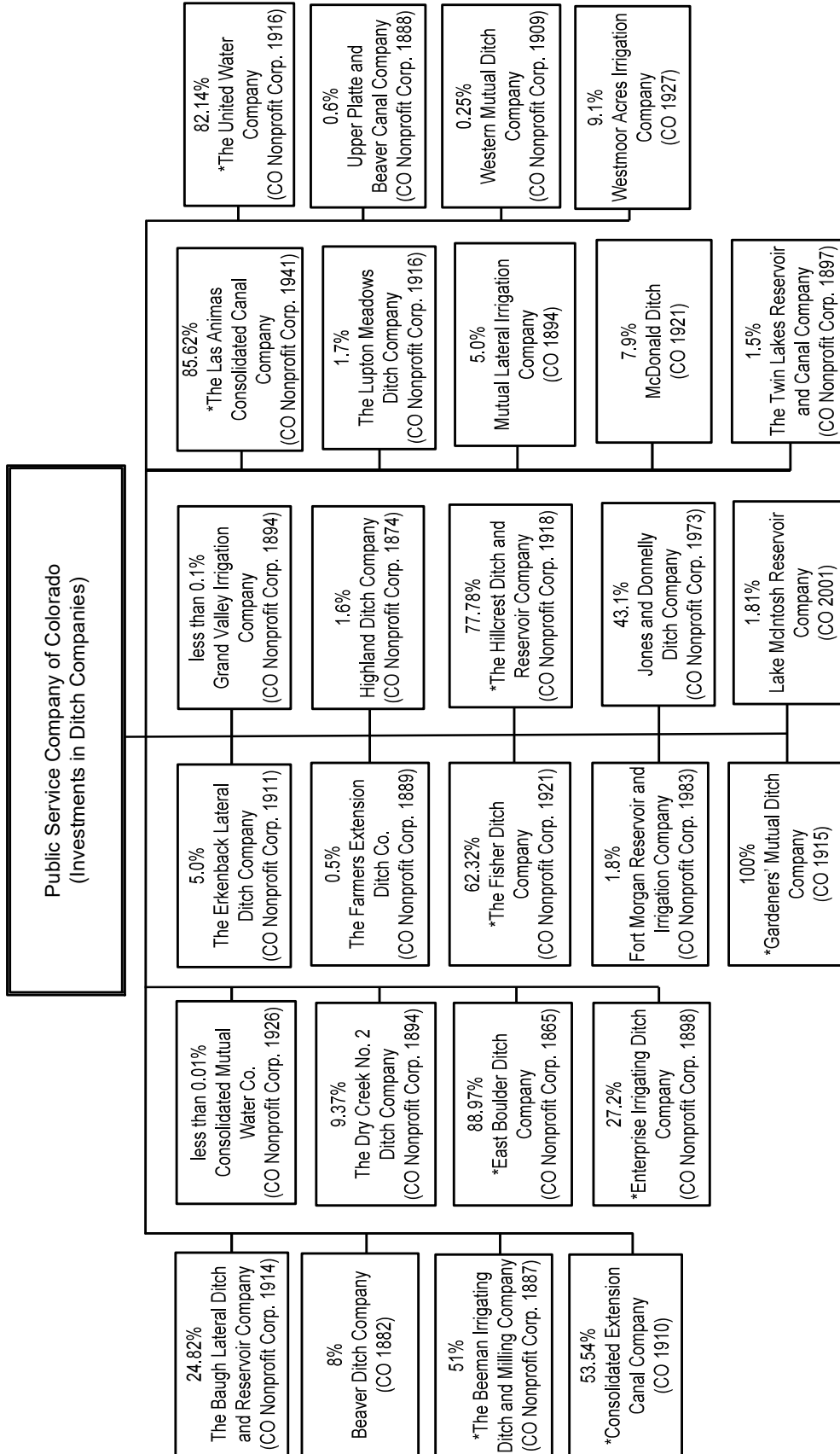
Last update: December 28, 2018
Effective as of: December 31, 2019



Eloigne Company Legal Structure Chart
 Last update: September 30, 2018
 Effective as of: December 31, 2019

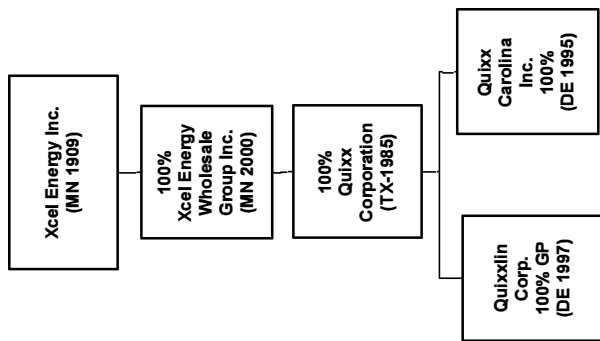


Last update: September 30, 2018
Effective as of: December 31, 2019



Last update: April 19, 2017
 Effective as of: June 30, 2019

*Managed by Xcel Energy Water Resources and are referred to in the Xcel Energy Inc. structure chart.



Quixx Corporation Legal Structure Chart
Last update: December 21, 2018
Effective as of: December 31, 2019

(1) The term GP denotes an interest as a general partner.

Southwestern Public Service Company
Xcel Energy Holding Company List of Affiliates by Group

(A)	(B)	(C)	(D)	(E)	(F)
Groups	Primary Affiliates	Aggregated Affiliates	Sort Category	Count	Intermediate Holding Company
Group 1 - ACTIVE AFFILIATES INCLUDED IN XES ALLOCATION FORMULAS					
	Southwestern Public Service Company, a New Mexico corporation		1	1	
	Public Service Co. of Colorado, a Colorado corporation (PSCo)		2		
		Beeman Irrigating Ditch and Milling Co.	2		
		Consolidated Extension Canal Co.	2		
		East Boulder Ditch Co.	2		
		Fisher Ditch Co.	2		
		Gardeners' Mutual Ditch Company	2		
		Green and Clear Lakes Co.	2		
		Hillcrest Ditch and Reservoir Co.	2		
		Las Animas Consolidated Canal Co.	2		
		United Water Co.	2		
	1480 Welton Inc. (PSCo subsidiary)		2		
	PSR Investments Inc. (PSCo subsidiary)		2	12	
	Northern States Power Company (Minnesota) (NSPM)		3		
		NSP Nuclear Corp (NSPM subsidiary)	3		
		Private Fuel Storage LLC	3		
	United Power and Land Co. (UP&L) (NSPM subsidiary)		3	4	
	Northern States Power Company (Wisconsin) (NSPW)		4		
	Chippewa and Flambeau Improvement Co. (NSPW subsidiary)		4		
	Clearwater Investments, Inc. (Clearwater Inv) (NSPW subsidiary)		4		
	NSP Lands Inc. (NSPW subsidiary)	Shoe Factory Holding LLC	4		
			4	5	
	Eloigne Co. (Eloigne)		5		Xcel Energy Venture Holdings, In
		Bemcil Townhouse LP	5		
		Chaska Brickstone LP	5		
		Cottage Court LP	5		
		Crown Ridge Apartments LP	5		
		Dakotah Pioneer LP	5		
		Edenvale Family Housing LP	5		
		Fairview Ridge LP	5		
		Farmington Family Housing LP	5		
		Farmington Townhome LP	5		
		Hearthstone Village LP	5		
		J&D 14-93 LP	5		
		Lauring Green LP	5		
		Links Lane LP	5		

Southwestern Public Service Company

Xcel Energy Holding Company List of Affiliates by Group

(A)	(B)	(C)	(D)	(E)	(F)
Groups	Primary Affiliates	Aggregated Affiliates	Sort Category	Count	Intermediate Holding Company
		Lyndale Avenue Townhomes LP	5		
		Maitomedi Woodland LP	5		
		Mankato Townhomes LLP	5		
		Marvin Garden LP	5		
		Moorhead Townhomes LP	5		
		Park Rapids Townhomes LP	5		
		Rochester Townhome LP	5		
		Rushford Housing LP	5		
		Safe Haven Homes LLC	5		
		Shade Tree Apartments LP	5		
		Shakopee Boulder Ridge LP	5		
		Shenandoah Woods LP	5		
		Sioux Falls Partners LP	5		
		St. Cloud Housing LP	5		
		Tower Terrace LP	5	29	
	Xcel Energy WYCO Inc.		6		
		WYCO Development LLC	6	2	
	Xcel Energy Performance Contracting Inc.		7		Xcel Energy Retail Holdings Inc.
	Reddy Kilowatt Corp.		7		Xcel Energy Retail Holdings Inc.
	WestGas InterState Inc.		7		
	Xcel Energy Inc.		7		
	Xcel Energy Transmission Holding Co. LLC		7		
	Xcel Energy Southwest Transmission Co. LLC		7		Xcel Energy Transmission Hold
	Xcel Energy Transmission Development Co. LLC		7		Xcel Energy Transmission Hold
		Xcel Energy Acorn Transmission, LLC	7		
		Xcel Energy Birch Transmission, LLC	7		
	Xcel Energy West Transmission Co. LLC		7		Xcel Energy Transmission Hold
	Energy Impact Fund Investment LLC		7		Xcel Energy Venture Holdings, In
	Xcel Energy Investments LLC		7		Xcel Energy Venture Holdings, In
	Capital Services, LLC		7		Nicollet Holdings Company, LLC
	Nicollet Land Services, LLC		7		Nicollet Holdings Company, LLC
	Nicollet Projects I LLC		7		Nicollet Project Holdings LLC
		Betcher CSG LLC	7		
		Foreman's Hill CSG LLC	7		
		Grimm CSG LLC	7		
		Heyer CSG LLC	7		
		Hunke CSG LLC	7		
		Johnson I CSG LLC	7		
		Johnson II CSG LLC	7		
		Krause CSG LLC	7		
		RJC I CSG LLC	7		
		RJC II CSG LLC	7		
		Scandia CSG LLC	7		
		School Sisters CSG LLC	7		
		Webster CSG LLC	7		
	Nicollet Projects II LLC		7	29	Nicollet Project Holdings LLC

Southwestern Public Service Company

Xcel Energy Holding Company List of Affiliates by Group

(A)	(B)	(C)	(D)	(E)	(F)
Groups	Primary Affiliates	Aggregated Affiliates	Sort Category	Count	Intermediate Holding Company
Subtotal - Active Affiliates Included in the XES allocation formulas				82	

Southwestern Public Service Company
Xcel Energy Holding Company List of Affiliates by Group

(A)	(B)	(C)	(D)	(E)	(F)
Groups	Primary Affiliates	Aggregated Affiliates	Sort Category	Count	Intermediate Holding Company
Group 2 - ACTIVE AFFILIATES EXCLUDED FROM XES ALLOCATION FORMULAS					
	Intermediate Holding Company				
	Xcel Energy Communications Group Inc. (Xcel Energy Comm)		8		
	Xcel Energy Markets Holdings Inc. (Xcel Energy Mkts)		8		
	Xcel Energy Retail Holdings Inc.		8		
	Xcel Energy Ventures Inc.		8		
	Nicollet Holdings Company, LLC		8		
	Xcel Energy Venture Holdings, Inc.		8		
	Nicollet Project Holdings LLC		8	7	
	Young Gas Storage Co. Ltd.		9	1	Xcel Energy Mkts
	Xcel Energy Foundation		10	1	
	Xcel Energy Services Inc.		11	1	
		Subtotal - Active Affiliates Excluded from XES Allocation Formulas		10	
		Subtotal - Active Affiliates		92	
Group 3 - AFFILIATES EXCLUDED FROM THE XES ALLOCATION FORMULAS					
	Discontinued Operations				
	Xcel Energy International Inc.		12		Xcel Energy Comm
	Seren Innovations Inc.		12		Xcel Energy Mkts
	e prime Inc.		12		
	Xcel Energy Wholesale Group Inc. (Xcel Energy Wholesale)		12		Xcel Energy Wholesale
	Quixx Corp.		12		
	Quixxlin Corp.		12		
	Quixx Carolina Inc.		12	7	
		Subtotal - Inactive Affiliates Excluded from XES allocation formulas		7	
		Total Affiliates		99	
Group 4 - JOINT VENTURES EXCLUDED FROM THE XES ALLOCATION FORMULAS					
	Joint Venture Comanche 3		13		
	Joint Venture CAPX		13		
	Joint Venture Hayden		13		
	Joint Venture Sherco 3		13		
	Joint Venture Tri-State		13	5	
		Subtotal - Joint Ventures Excluded from XES allocation formulas		5	

Southwestern Public Service Company

Total XES Billings to Legal Entities
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Legal Entity Name	Direct	Allocated	Total	Legal Entity Percentage of Direct	Legal Entity Percentage of Allocated	Legal Entity Percentage of Total
Group 1						
1480 Welton, Inc.	\$ 6,500.69	\$ 31,198.08	\$ 37,698.77	0.0009%	0.0048%	0.0027%
Capital Services, LLC	26,660.25	187,963.58	214,623.83	0.0035%	0.0289%	0.0152%
Chippewa Flambeau Improvement Co	36,537.48	4,197.04	40,734.52	0.0048%	0.0006%	0.0029%
Clearwater Investments Inc.	4,677.53	5,292.03	9,969.56	0.0006%	0.0008%	0.0007%
Eloigne Company	67,452.07	160,057.24	227,509.31	0.0089%	0.0246%	0.0161%
Energy Impact Fund Investment LLC	6,074.18	33,695.01	39,769.19	0.0008%	0.0052%	0.0028%
MEC Holdings, LLC	834,449.03	1,096,045.12	1,930,494.15	0.1095%	0.1685%	0.1367%
Nicollet Land Services LLC	100,872.68	-	100,872.68	0.0132%	0.0000%	0.0071%
Nicollet Projects I LLC	137,631.17	73,383.23	211,014.40	0.0181%	0.0113%	0.0149%
Northern States Power - MN	286,054,647.17	268,319,619.94	554,374,267.11	37.5426%	41.2600%	39.2544%
Northern States Power-WI	44,963,729.88	41,933,696.74	86,897,426.62	5.9012%	6.4482%	6.1531%
NSP Lands, Inc	1,499.99	-	1,499.99	0.0002%	0.0000%	0.0001%
NSP Nuclear Corporation	957.39	-	957.39	0.0001%	0.0000%	0.0001%
P.S.R. Investments, Inc.	6,491.44	8,820.60	15,312.04	0.0009%	0.0014%	0.0011%
Public Service Company of CO	309,955,639.33	233,291,351.44	543,246,990.77	40.6794%	35.8737%	38.4665%
Reddy Kilowatt Corp	1,103.61	2,745.08	3,848.69	0.0001%	0.0004%	0.0003%
Southwestern Public Service Co	108,255,676.27	82,591,203.49	190,846,879.76	14.2078%	12.7002%	13.5136%
United Power & Land Company	5,512.86	1,060.37	6,573.23	0.0007%	0.0002%	0.0005%
WestGas Interstate, Inc.	11,591.01	1,668.78	13,259.79	0.0015%	0.0003%	0.0009%
Xcel Energy Investments LLC	1,666.07	437.58	2,103.65	0.0002%	0.0001%	0.0001%
Xcel Energy Performance Contracting	7,247.12	388.43	7,635.55	0.0010%	0.0001%	0.0005%
Xcel Energy WYCO Inc.	24,964.67	162,727.43	187,692.10	0.0033%	0.0250%	0.0133%
Xcel Energy, Inc.	4,772,997.43	22,407,532.55	27,180,529.98	0.6264%	3.4456%	1.9246%
Xcel Southwest Transmission Co	3,237.11	233.38	3,470.49	0.0004%	0.0000%	0.0002%
Xcel Transmission Development Co	185,103.14	92.20	185,195.34	0.0243%	0.0000%	0.0131%
Xcel Transmission Holdings Co	222,014.58	424.53	222,439.11	0.0291%	0.0001%	0.0158%
Xcel West Transmission Co	11,657.39	-	11,657.39	0.0015%	0.0000%	0.0008%
Group 2						
Nicollet Holdings Company, LLC	249,158.24	-	249,158.24	0.0327%	0.0000%	0.0176%
Nicollet Projects Holdings LLC	275,386.21	-	275,386.21	0.0361%	0.0000%	0.0195%
Xcel Energy Commercial Group., Inc.	4,060.53	-	4,060.53	0.0005%	0.0000%	0.0003%
Xcel Energy Market. Holdings, Inc.	4,928.52	-	4,928.52	0.0006%	0.0000%	0.0003%
Xcel Energy Retail Holdings	5,583.76	-	5,583.76	0.0007%	0.0000%	0.0004%
Xcel Energy Ventures Holdings, Inc.	5,320.44	-	5,320.44	0.0007%	0.0000%	0.0004%
Xcel Energy Ventures Inc	5,499.07	-	5,499.07	0.0007%	0.0000%	0.0004%
Group 3						
e-prime, inc.	\$ 11,281.34	\$ -	\$ 11,281.34	0.0015%	0.0000%	0.0008%
Quixx Corporation	54,900.90	-	54,900.90	0.0072%	0.0000%	0.0039%
Seren Innovations, Inc.	3,359.28	-	3,359.28	0.0004%	0.0000%	0.0002%
Xcel Energy International., Inc.	3,914.00	-	3,914.00	0.0005%	0.0000%	0.0003%
Xcel Energy Wholesale Group Inc	10,048.14	-	10,048.14	0.0013%	0.0000%	0.0007%
Group 4						
Joint Venture Comanche 3	\$ 2,111,645.12	\$ -	\$ 2,111,645.12	0.2771%	0.0000%	0.1495%
Joint Venture CAPX	1,762,478.90	-	1,762,478.90	0.2313%	0.0000%	0.1248%
Joint Venture Hayden	233,079.19	-	233,079.19	0.0306%	0.0000%	0.0165%
Joint Venture Sherco 3	1,500,029.49	-	1,500,029.49	0.1969%	0.0000%	0.1062%
Total	\$ 761,947,264.67	\$ 650,313,833.87	\$ 1,412,261,098.54	100.0000%	100.0000%	100.0000%

Amounts may not add or tie to other schedules due to rounding.



Updated 1/1/2019






ABOUT THE COURSE

Service Company training is required to inform employees about the importance of accurately coding time and expenses, in compliance with federal and state rules and regulations.

COMPLETION

This course will take you approximately 30 minutes to complete.
You must view every page to receive credit.

LEARNING OBJECTIVES

 <p>Understand how the Service Company fits in the Xcel Energy holding company system and its related affiliate companies</p>	 <p>Track and charge time accurately to the Service Company or other Xcel Energy affiliate companies as appropriate</p>	 <p>Allocate expenses to the Service Company or other Xcel Energy affiliates as appropriate</p>
--	--	--



WHY IS IT IMPORTANT?

As an Xcel Energy Services, Inc. employee, it's important to know how to correctly complete your time sheets and expense reports.

The consequences of not properly charging out Service Company costs include:

Financial statements may be misstated, negatively affecting our company's credibility.

State commissions could disallow the recovery costs during a rate case. In violation of state and federal laws and regulations.







Service Company

Xcel Energy operates under a holding company system legal structure established under and regulated by the Federal Energy Regulatory Commission (FERC) Public Utility Holding Company Act (PUHCA) of 2005. The PUHCA places limitations/restrictions on affiliate transactions/ relationships to prevent cross subsidization (one company supporting another company's operations)

A "holding company" is terminology used to define a holding company and all of its subsidiary companies. In the Xcel Energy holding company system, Xcel Energy Inc. is the holding company.

An "affiliate company" is any company within the same holding company system. Affiliate companies are often referred to as subsidiaries. The Xcel Energy system is organized by affiliate companies:

- Northern States Power Company – Minnesota (NSPM)
- Northern States Power Company – Wisconsin (NSPW)
- Public Service Company of Colorado (PSCo)
- Southwestern Public Service Company (SPS)
- Xcel Energy Services, Inc. (the "Service Company")

Click [here](#) to see the Legal Structure Chart on XpressNET.





SERVICE COMPANY

SERVICE COMPANY MISSION

The Service Company's mission is to centralize common administrative and support services and provide those services to affiliate companies more effectively, efficiently, and economically than each company could provide for itself.

SERVICE COMPANY SERVICES

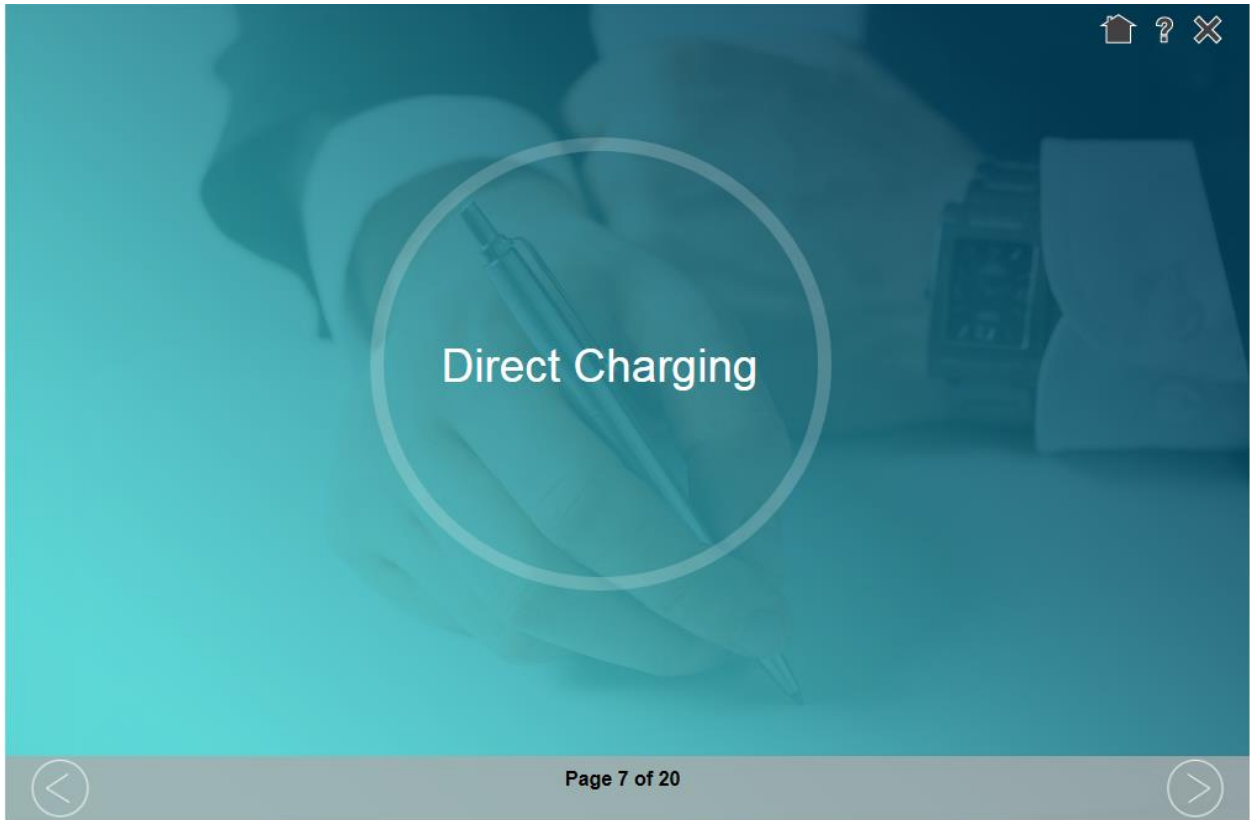
Common administrative and support services include, but are not limited to:

- Executive Management
- Accounting
- Information Technology
- Treasury
- Legal
- Human Resources

SERVICE COMPANY EMPLOYEES

Consistently provide services to more than one affiliate company.







DIRECT CHARGING

When Service Company employees charge their time and expenses, they assign the charges to Internal Orders (IO's). Service Company, direct charge IO's are referred to as Partner IO's and should be used to record work performed by all Service Company employees when the benefiting company of the work can be directly identified.

The use of a Partner IO on the books and records of the Service Company will create the necessary transactions to generate revenue on the Service Company and allow Xcel Energy to maintain compliance with FERC regulations. Partner IO's allow overheads to be applied at appropriate rates to the appropriate company.

A Service Company employee should never charge an internal order of an affiliate company. They should charge a Partner IO instead. Conversely, an employee of one of the utility operating companies should never charge an internal order of the Service Company. This helps ensure transactions are properly reflected in the books and records of the Service Company and affiliate companies.

Please contact Service Company Accounting or your Business Area Representative for questions on the proper coding of charges.





EXAMPLE: Attributes

Engineering work is performed by an XES Employee to replace metering line for PSCo.

The work here would be recorded using Service Company Partner IO "800002028722" XES-ENG-SANDOWN - REPLACE METERING LINE.

During the settlement of the Partner IO, the system would perform the necessary transactions to generate revenue on the Service Company and then transfer the costs to PSCo Settlement IO "100035219733" SANDOWN - REPLACE METERING LINE 9947. Costs will move 100% from the XES Partner IO to the Settlement IO on PSCo's records.

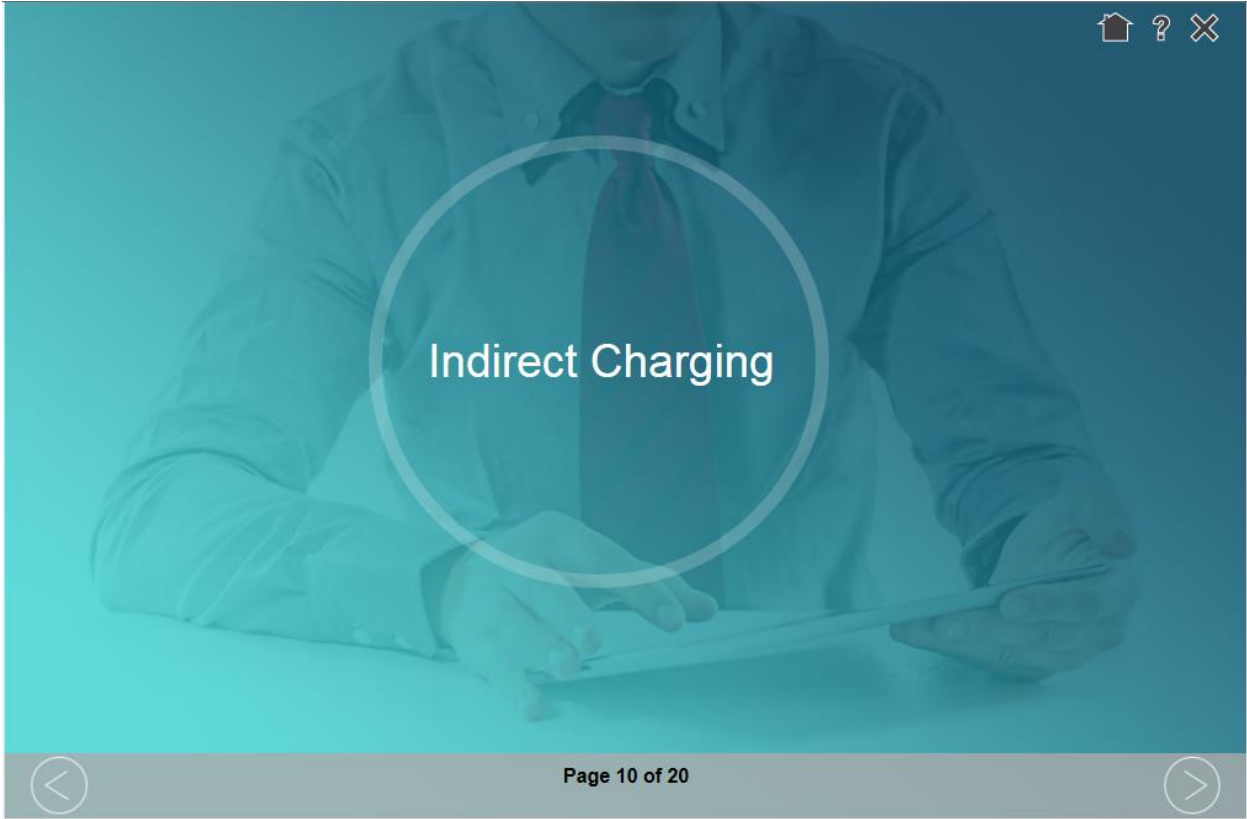
The screenshot shows the 'Display Internal Order: Master data' window in SAP. The 'Settlement Rule' section is visible, with the following data:

Order	800002028722	Order type	Z041	Direct - Eng/Design
Description	XES-ENG-SANDOWN - REPLACE METERING LINE			

The 'Assignments' section is also visible, showing the following data:

Controlling Area	XCEL	Xcel Controlling Area
Company Code	0050	Xcel Energy Services Inc.
Plant		
Functional Area		
Object Class	Overhead	
Profit Center	1001	Xcel Common
Responsible Cctr	302047	Conversion JDE Delete BU's-Final
User Responsible		
WBS element	D.0006200.003.001.001	XES - PSCo Trans Cap-Eng&Design
Requesting Cctr	101327	Project Controls XS
Requesting Co.Code		
Requesting order		
Sales Order	0	
Location/Plant	/	
External order no.	35009202	







INDIRECT CHARGING

Indirect charging methods (allocations) should be used when charges benefit more than one affiliate.

When indirect expenses are recorded, it is critical that the correct allocation method is applied to the correct service provided. Appropriate methods include only those approved by regulators.

Using an unapproved allocation method poses many risks including non-recoverable expenses when filing a Rate Case.

Approved allocation methods are included in each affiliate company's Service Agreement. Service Agreements can be found on the Service Company Accounting website. If you have questions, please contact Service Company Accounting.





OFFLINE ALLOCATIONS



Offline allocations occur when an allocation is performed before the charges are entered into the accounting system. In other words, the allocation is determined and applied by an individual by charging multiple internal orders in SAP as opposed to using one internal order where allocation is done in SAP behind the scenes.

Offline allocations may occur when an already approved allocation method with an existing internal order is not available that results in an accurate assignment of costs to affiliate companies.

Offline allocations must be reviewed and approved by Service Company Accounting prior to use.

This ensures the allocation methodologies are supportable and trackable in rate proceedings, as well as updated periodically.

Please contact Service Company accounting with questions.





CHARGING TIME



Service Company charges must be allocated fairly and equitably and at cost to affiliate companies (both operating utility and non-utility companies).


YOUR RESPONSIBILITIES

It is your responsibility to understand which company is benefiting from your services and to use the proper internal order to charge your time to these affiliates.

You must track your time and make sure your hours are accurately accounted for in the timekeeping system (even if your time is input for you by a timekeeper).

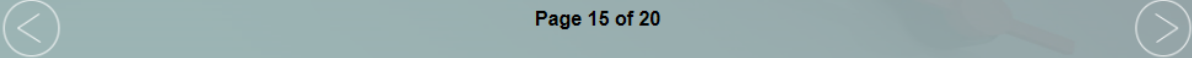


ENTERING YOUR TIME



<h2>Track your Time</h2> <p>Exempt Service Company employees should track their time in at least 1-hour increments on a weekly basis.</p> <p>Non-exempt Service Company employees are required to track their time in 1/10 of an hour increments (six minutes), per the Department of Labor's Fair Labor Standards Act.</p>	<h2>Additional Hours</h2> <p>Due to system limitations/restrictions in the Time system (Xcel Energy's labor distribution system), Service Company exempt employees cannot input more than 40 hours per week.</p> <p>If you are an exempt Service Company employee and work more than 40 hours in a week, you need to find out if the time entry portal you are using prorates your labor hours. If it does not, you are responsible for pro-rating your time down to 40 hours a week.</p>
<h2>Coding your Time</h2> <p>Coding your time to the proper internal order(s) <u>is your responsibility</u>.</p> <p>Contact your Business Area Finance Representative with coding questions.</p>	<h2>Approval Required</h2> <p>Each employee and the employee's manager must either sign and date a hard-copy of the monthly time record, or obtain all necessary electronic signatures or approvals in time entry systems.</p>

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NON-LABOR COSTS

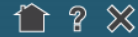
INCLUDE :

- Costs related to its employees' expenses (such as travel, hotel, meals, parking and office supplies)
- Service Company consulting vendor costs that benefit more than one affiliate company
- Costs related to Service Company employee facilities
- Contract labor that replaces Service Company labor

Again, please contact your Business Area representative for proper SAP coding



OTHER EXPENDITURES



For expenditures that are not incurred by a Service Company employee and only benefit one affiliate, the affiliate company incurring the expense should pay it directly.

EXAMPLE

If the local water company performs services for PSCo's Cherokee plant, the payment for those services should be charged to a PSCo order and paid for from the PSCo bank account.

ADDITIONALLY...

Don't use a Service Company Partner IO to charge the expense because the services were not performed by or on behalf of the Service Company.

EXAMPLES

Costs that cannot be paid by the Service Company are:

- Construction- labor, engineering, consulting/professional services, siting and land rights, and material charges for construction capital projects (services not provided by the Service Company)
- Costs related to property, plants, and equipment owned by an operating company (such as power plant, transmission and distribution costs)





OTHER EXPENDITURES

LIMITED CORPORATE COSTS

While it is recommended that each company pay for its own costs, there are limited corporate costs that can be paid for by the Service Company and charged to affiliate companies, such as:

- Facilities costs related to buildings occupied by Service Company employees
- Audit fees
- Legal expenses pertaining to Xcel Energy Inc. or the Service Company
- Bank fees





SUMMARY

Employees who consistently support more than one affiliate company are Service Company employees.

Service Company expenses must be allocated fairly and equitably and at cost to affiliate companies.

Service Company employees can either directly charge or allocate their costs to other affiliate companies.

A Service Company department cannot charge costs to another Service Company department.

All Service Company employees must track their time to charge other affiliate companies accurately.

All other expenditures that do not pertain to services performed by the Service Company should be paid directly by the affiliate company that incurs the expense.





THANK YOU

Thank you for completing the Xcel Energy Service Company Training. Please close this window and complete the course evaluation, which will appear on your Learning Plan as:

ONLINE COURSE EVALUATION FOR XCEL ENERGY SERVICE COMPANY TRAINING - WBT

REMINDERS

Check your Completed Work to confirm you have received credit on the LMS.

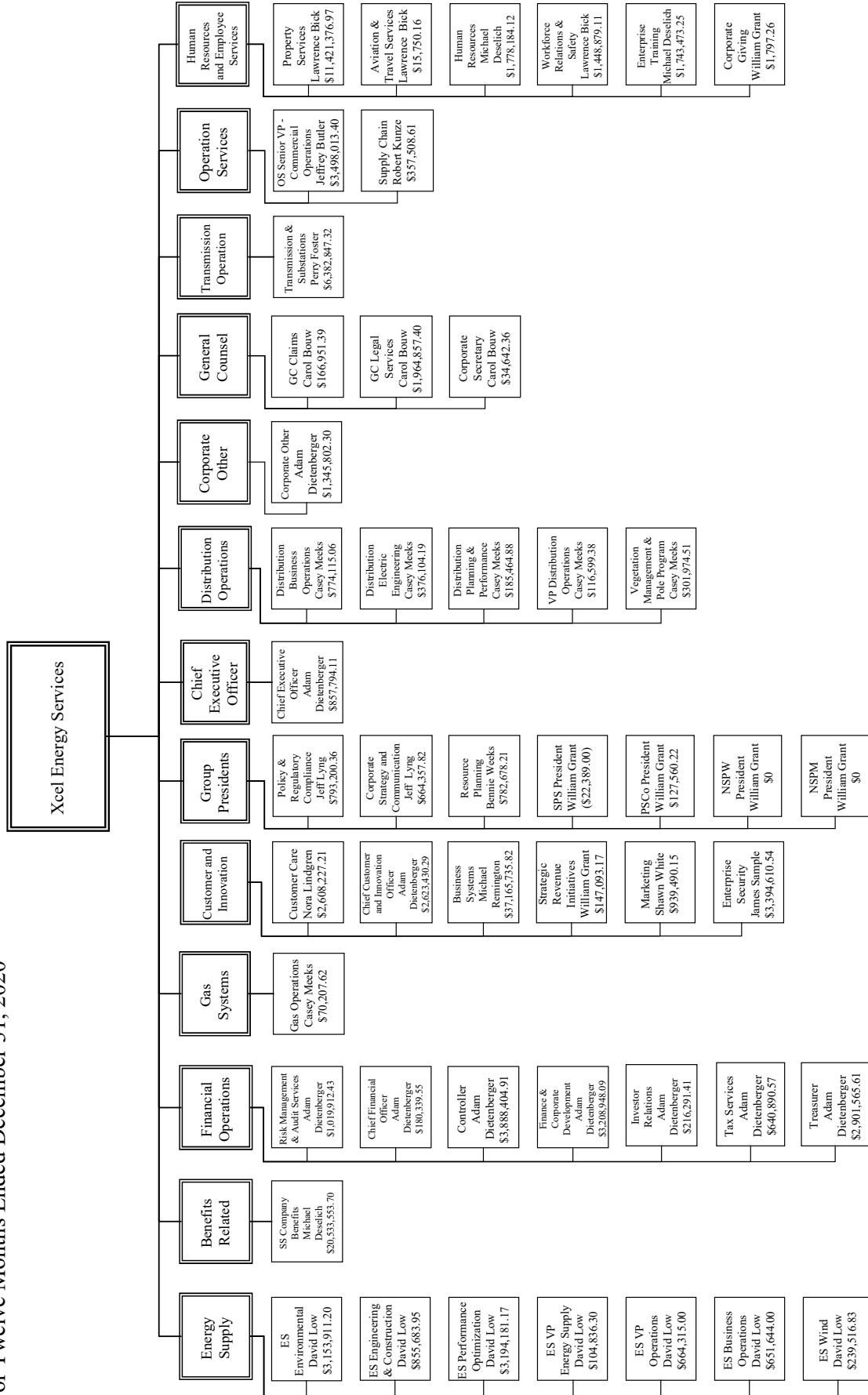
You may review this course from your Completed Work or by searching for any part of the title in the LMS catalog.

If you have questions or technical issues regarding the LMS, please complete an [LMS Support Request](#) or call 612-330-6184.

You may exit out of the course.



Southwestern Public Service Company
XES Affiliate Class Roll Up Pictorial View
For Twelve Months Ended December 31, 2020



SERVICE AGREEMENT

This Service Agreement is made and entered into this 9 day of September, 2016, 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.

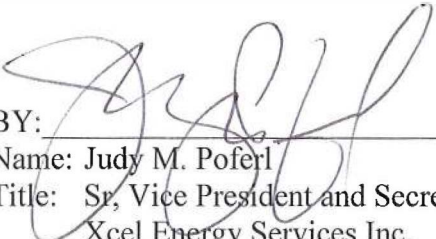
Section 5.3 In the event a Client Company changes the scope of services that it takes from Service Company (pursuant to Section 1.3) or terminates this Service Agreement (pursuant to Section 2.1), the Service Company may bill such Client Company a charge that reflects a proportionate share of any significant 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 May 28th, 2015.

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. Pofert
Title: Sr. Vice President and Secretary
Xcel Energy Services Inc.

SOUTHWESTERN PUBLIC SERVICE COMPANY

BY: 
Name: David T. Hudson
Title: President

Appendix A

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. Any costs that cannot be direct charged 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 Asset Ratio.

*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.

Method of Allocation - Facilities & Real Estate indirect costs will be allocated to the Operating Companies and Affiliate Companies based on the 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. Any management and oversight of the payment and reporting services 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 Direct Labor 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 Special Needs Customer Contacts Ratio shall be used.

Special Needs Customer Contacts Ratio - Based on the number of contacts received by the special needs customer department 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. 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.

Direct Labor Ratio – Based on fully-loaded direct-charged Rates and Regulation labor dollars to individual operating affiliates by the Rates and Regulation service function. The numerator of which is the fully-loaded direct-charges labor dollars to individual operating affiliates by Rates and Regulation service function and the denominator of which is the total fully-loaded direct charged labor dollars to all affiliates by the Rates and Regulation service function.

XCEL ENERGY SERVICES INC.

POLICIES AND PROCEDURES

Revised October 2020

XCEL ENERGY SERVICES INC.

POLICIES AND PROCEDURES

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INTRODUCTION

Xcel Energy Services Inc. (the “Service Company”) provides Public Service Company of Colorado, a Colorado corporation, Southwestern Public Service Company, a New Mexico corporation, Northern States Power Co., a Minnesota corporation, and 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 internal orders and cost centers for the purpose of charging costs to the appropriate Operating Companies and affiliates. The use of internal orders and cost centers 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 primary purpose 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 Operating Companies and affiliates. 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 mentioned previously, the Service Company utilizes internal orders and cost centers for the purpose of directly assigning and allocating costs to the appropriate Operating Companies and affiliates. An internal order is used with each Service Company transaction since the internal order dictates how the costs are to be charged (direct or allocated) among the Operating Companies and affiliates as well as facilitate the inter-company billing process within the general ledger. To the maximum extent possible, costs must be directly assigned to the benefitting entity.

The Service Company uses the following types of internal orders:

Direct

An internal order that settles directly to an Operating Company or affiliate is used as a settlement method when the service being provided is performed for a specific Operating Company or affiliate. The Operating Company or affiliate specified in the internal order 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 an internal order that settles directly to Southwestern Public Service Company.

Indirect

An internal order that settles to an Allocating Cost Center is used to charge costs which are of a general nature and cannot be directly attributed to a specific Operating Company or affiliate (indirect costs). Allocation Cost Centers collect costs in homogeneous cost pools which are allocated to Operating Companies and affiliates that benefit from the services performed based on a cost-causative methodology. When a cost-causative method cannot be reasonably determined, the three-factor methodology, or General Allocator, is used which is the average of Total Assets, Total Revenues, and Number of Employees for the benefiting Operating Companies and affiliates. 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. Each Service Function of the Service Company is described in the Service Agreement and has specific, approved methods of allocation that must be utilized for indirect costs. For example, an internal order and allocating cost center is used for those costs of the Tax Services department, which is a part of the Accounting, Financial Reporting, and Taxes Service Function, that cannot be directly assigned to a particular Operating Company or affiliate, 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. The allocating cost center collects the costs through internal orders and is used to allocate these general costs to all the Operating Companies and affiliates that benefit from services provided by the Tax Services department using an approved method of allocation.

The internal orders and allocating cost centers, along with certain other attributes included in the accounting string, provides the detailed information necessary to bill the appropriate Operating Companies and affiliates. Certain attributes of the accounting string used to record the transaction provide information such as the cost element which identifies the types of costs, the requesting and responsible cost centers identified on the internal order which assigns cost ownership to a specific business area, the Operating Company or affiliate being charged, and the type of activity being performed. The

accounting string further assigns costs to specific business areas and jurisdictions (e.g. Minnesota Gas, North Dakota Electric, Colorado Common, etc.) using profit centers.

The Service Company Accounting department along with the Financial Data Governance department are responsible for establishing and administering the allocating cost centers.

OFFLINE ALLOCATIONS

An offline allocation is the application of an allocation performed before the charge is entered into any financial accounting system, generally through the charging of a single cost to multiple internal orders. Offline allocations occur in instances where a direct charge or approved allocation method does not result in an accurate assignment of costs to Operating Companies, affiliates, or business areas. While this is not the preferred method, in some situations, an offline allocation may be needed (e.g. mutual aid efforts, invoice payment). Offline allocations must be approved by Service Company Accounting prior to use to ensure that the allocation method is supportable and trackable for rate case proceedings as well as if periodic updates are necessary. Offline allocations will show up as and be treated as direct charges in the general ledger.

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 tangible cost saving or benefit to the Operating Companies and/or affiliates benefiting from the payment. This includes, but is not limited to, insurance payments for general liability and worker's compensation claims, postage, and advertising costs. Other examples of convenience payments would be immaterial payments made on behalf of companies that do not have vendor management functions or employee benefit

payments on behalf of companies that no longer have active employees. The FERC requires service companies to provide a listing of total convenience payments for each affiliate company in the annual FERC Form No. 60. Service Company reviews and monitors convenience payment activity to ensure compliance with FERC regulations.

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 is appropriately reflected in the inter-company settlement process.

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 including managers that support employees of more than one company are Service Company employees. All other employees are assigned to the Operating Company or affiliate for which they solely provide services. Functions/employees requiring bargaining employee contracts (bargaining units) are not part of the Service Company. The Service Company currently has no bargaining employees.

Every employee of the Service Company must keep track of their time in order to charge 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. Time is recorded directly in the time keeping system. If an employee doesn't have access to the time keeping system, a time tracking form can be obtained from your timekeeper. If a time tracking form is used, the employee must sign and date the monthly time report or original time sheet.
- The employee's manager or supervisor must either sign and date a hard copy of the monthly time record or provide the necessary electronic signatures or approvals in the electronic time entry system.
- 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.
- Due to system limitations/restrictions in the labor distribution system, Service Company exempt employees cannot input more than 40 hours per week. Employees are responsible for ensuring that their time is pro-rated down to 40 hours per week.
- Each manager or supervisor should verify that the correct accounting strings are being used and the correct companies are being charged based on the services rendered by employees and that they agree with what is entered into the payroll system.
- Each manager or supervisor is responsible for ensuring that their employee's default time internal order is appropriately assigned by Benefits Accounting who is responsible for maintaining and updating default time internal orders. Default time internal orders are used to record paid versus distributed payroll adjustments as well as to record time for salaried employees if their hours are not approved by the time entry cut-off at the end of each month. Managers and supervisors can work with their respective finance teams to help ensure default time internal orders are set up correctly as well as make necessary updates.

- 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.

All employees must track their time and make sure that hours worked are accurately accounted for in the timekeeping system (including time inputted by a timekeeper on the employees' behalf). Accurate time coding is the responsibility of the employee as well as the manager or supervisor reviewing and approving time entries. System controls are in place to ensure that Service Company employees record time to a Service Company direct or indirect internal order as well as ensuring that the appropriate non-productive internal order is charged for non-productive time (e.g. holidays, PTO, floating holidays, etc.).

EXPENSE REPORTING

Service Company employees reporting expenses through the expense reporting system for various travel and miscellaneous work-related expenses, in general, should follow the same accounting used in their time reporting. Expenses should be directly charged to the benefitting Operating Company or affiliate whenever possible with department appropriate indirect allocator being used when direct charging is not possible. Service Company employees should routinely check their default internal orders in the expense reporting system to ensure they align with the Service Company

Certain instances require that an employee record an expense using an internal order specific to an Operating Company or affiliate other than the company that they are an employee of. These instances should be limited and generally reserved for Administrative Assistants that support multiple business areas that include Operating Company specific

activities. These expenses should be immaterial in amount and administrative in nature (e.g. travel, office supplies, meals, meeting costs, etc.). Materials and other operations-specific expenses should always be purchased by an employee of the benefiting Operating Company or affiliate.

Purchase Orders, Invoicing, and Request for Purchases (RFP's)

When setting up a non-work order generated purchase requisition (PR) or purchase order (PO), the services provided should be evaluated to determine if it is a Service Company provided service. If it is a Service Company provided service, either direct or indirect, the PO should be set up on the Service Company. If the service provided under the PO is not a Service Company function or activity, it should be directly assigned to and paid by the benefiting Operating Company of affiliate. The company code and/or plant code selected during the PO process determines the company that will be responsible for payment as well as the expense owner. This is important for budgeting purposes as well as insuring that the cash payment is made by the appropriate company to avoid unnecessary interest charges. System controls are in place related to the PO/invoice process that matches the company code selected for payment to the company code expensed to prevent inappropriate cross-company charging.

If an invoice is incorrectly paid by and expensed to the Service Company, a reclass entry would be needed to reclass the expense from the Service Company to the correct Operating Company or affiliate. Such a reclass would result in a convenience payment as Service Company paid cash for an expense on behalf of the benefiting Operating Company or affiliate. Additionally, financing costs related to the payment incurred by the Service Company will be charged to the benefiting company. See the, "Convenience Payments" section for further details.

RFP's are used for non-reoccurring payments. The same considerations should be made for RFP's as made for PO's and invoices.

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.

Service Agreements are reviewed and updated, if necessary, on an annual basis or more frequently by the Operating Company or 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 along with the Financial Data Governance department are responsible for reviewing, monitoring and maintaining the allocating cost centers used to charge out indirect costs. The Service Company Accounting 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 settlement process as described in the “Settlement, 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 ALLOCATING COST CENTER

A request for a new allocating cost center may be appropriate when a new service is identified. The following guidelines should be used in determining when a new indirect internal order is appropriate.

1. No existing allocating cost center 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 allocating cost center distributes costs to the desired Operating Companies and affiliates receiving this new service.
3. No existing allocating cost center 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 allocating cost center or for modifications to an existing allocating cost center must be made through the Service Company Accounting department. New services provided or allocation methodologies require an update to the Service Agreements as well as meet the filing requirements noted in the Service Agreement section.

SETTLEMENT, REVIEW AND PAYMENT

Service Company charges are settled electronically monthly to the Operating Companies and affiliates. The electronic details reflect the settlement 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 and affiliates 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 net Accounts Receivable balance for each Operating Company and affiliate for the prior month as a measurement of the level of service each affiliate receives. Net intercompany balances less than \$0 are excluded.

Operating Companies and affiliates with outstanding net intercompany receivable

balances on the Service Company will continue to accrue interest on the cumulative balance as well as monthly compounding interest.

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, as well as review employee 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, external auditors 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, by external auditors, 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.

THIS FILING IS	
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. _____



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) Xcel Energy Services Inc.	Year of Report Dec 31, <u>2019</u>
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GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 CFR 369.1 for 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. Accuratness

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, <u>2019</u>
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 55401	06 Name of Contact Person Jeffrey S. Savage	
07 Title of Contact Person Senior Vice President, Controller	08 Address of Contact Person 414 Nicollet Mall, Minneapolis, MN 55401	
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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> 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	20 Date Signed (Month, Day, Year)
18 Title of Signing Officer Senior Vice President, Controller	Jeffrey S. Savage	04/29/2020

Name of Respondent Xcel Energy Services Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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		
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104		
4	Schedule IV - Investments	105		
5	Schedule V - Accounts Receivable from Associate Companies	106		
6	Schedule VI - Fuel Stock Expenses Undistributed	107		
7	Schedule VII - Stores Expense Undistributed	108		
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109		
9	Schedule IX - Miscellaneous Deferred Debits	110		
10	Schedule X - Research, Development, or Demonstration Expenditures	111		
11	Schedule XI - Proprietary Capital	201		
12	Schedule XII - Long-Term Debt	202		
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		
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 Xcel Energy Services Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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	18,473,574	
4	106	Completed Construction Not Classified			
5	107	Construction Work In Progress	103		
6		Total Property (Total Of Lines 2-5)		18,473,574	
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)		18,473,574	
10		Investments			
11	123	Investment In Associate Companies	105		
12	124	Other Investments	105	69,332,588	58,846,927
13	128	Other Special Funds	105		
14		Total Investments (Total of Lines 11-13)		69,332,588	58,846,927
15		Current And Accrued Assets			
16	131	Cash			
17	134	Other Special Deposits			
18	135	Working Funds			
19	136	Temporary Cash Investments		754,623	2,432,621
20	141	Notes Receivable			
21	142	Customer Accounts Receivable			
22	143	Accounts Receivable		4,512,137	4,010,102
23	144	Less: Accumulated Provision for Uncollectible Accounts			
24	146	Accounts Receivable From Associate Companies	106	124,463,250	126,469,284
25	152	Fuel Stock Expenses Undistributed	107		
26	154	Materials And Supplies			
27	163	Stores Expense Undistributed	108		
28	165	Prepayments			
29	171	Interest And Dividends Receivable		75,587,104	75,406,515
30	172	Rents Receivable		127,672	97,268
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)		205,444,786	208,415,790
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		197,472,631	226,041,779
43	188	Research, Development, or Demonstration Expenditures	110		
44	189	Unamortized loss on reacquired debt	111		
45	190	Accumulated Deferred Income Taxes		56,198,825	49,641,056
46		Total Deferred Debits (Total of Lines 37-45)		253,671,456	275,682,835
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		546,922,404	542,945,552

Name of Respondent		This Report Is:		Resubmission Date	Year/Period of Report
Xcel Energy Services Inc.		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	Dec 31, <u>2019</u>
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	(342,951)	(309,953)
52	215	Appropriated Retained Earnings	201		
53	216	Unappropriated Retained Earnings	201	2,690,013	2,680,063
54	219	Accumulated Other Comprehensive Income	201	(12,863,622)	(12,846,996)
55		Total Proprietary Capital (Total of Lines 49-54)		(10,516,550)	(10,476,876)
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		13,283,331	
64	228.2	Accumulated Provision for Injuries and Damages			
65	228.3	Accumulated Provision For Pensions and Benefits		140,343,331	181,887,055
66	230	Asset Retirement Obligations			
67		Total Other Non-current Liabilities (Total of Lines 63-66)		153,626,662	181,887,055
68		Current and Accrued Liabilities			
69	231	Notes Payable			
70	232	Accounts Payable		191,227,808	156,260,710
71	233	Notes Payable to Associate Companies	203	71,500,000	94,700,000
72	234	Accounts Payable to Associate Companies	203		
73	236	Taxes Accrued		13,331,284	20,490,682
74	237	Interest Accrued		85,291	53,659
75	241	Tax Collections Payable		3,142,927	2,905,742
76	242	Miscellaneous Current and Accrued Liabilities	203	7,803,923	5,015,000
77	243	Obligations Under Capital Leases – Current		5,190,244	
78	244	Derivative Instrument Liabilities			
79	245	Derivative Instrument Liabilities – Hedges			
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		292,281,477	279,425,793
81		Deferred Credits			
82	253	Other Deferred Credits		82,896,812	70,753,194
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		2,055,390	1,843,292
87	283	Accumulated deferred income taxes-Other		26,578,613	19,513,094
88		Total Deferred Credits (Total of Lines 82-87)		111,530,815	92,109,580
89		TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)		546,922,404	542,945,552

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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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 Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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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 Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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Schedule IV – Investments

1. For other investments (Account 124) and other special funds (Account 128), 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	58,846,927	69,332,588
3	128	Other Special Funds		
4	136	Temporary Cash Investments	2,432,621	754,623
5		(Total of Lines 1-4)	61,279,548	70,087,211

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
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.						
2019	Pacific Life Insurance Co.	Security Life Insurance	Prudential Insurance Co.	Rabbi Trust	Hartford Insurance Co.	Total
Officer Survivor Benefit (OSB) Cash Surrender Value (CSV)	-	-	-	-	530,560	\$530,560
Premiums	230,549	24,829	99,793	-	-	\$355,170
CSV	11,222,136	491,961	1,178,773	60,345,794	-	\$73,238,663
Loans	(4,453,790)	(338,015)	-	-	-	(\$4,791,805)
Total	\$6,998,894	\$178,774	\$1,278,566	\$60,345,794	\$530,560	\$69,332,588

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

FERC Account 136- Temporary Cash Investments:

The Full amount represents December 31, 2019 excess cash balance which was held in a temporary cash investment

Name of Respondent Xcel Energy Services Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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)	52,743,959	52,995,338
4		Public Service Company of Colorado, a Colorado corporation (PSCo)	45,830,128	43,774,681
5		Southwestern Public Service Company, a New Mexico corporation (SPS)	19,178,589	19,262,332
6		Northern States Power Company, a Wisconsin corporation (NSP-Wisconsin)	9,017,756	9,052,099
7		MEC Holdings, LLC		893,313
8		Xcel Energy WYCO, Inc.	41,014	331,571
9		e-prime, Inc.	117,257	58,774
10		Nicollet Projects I, LLC	82,660	44,741
11		Xcel Energy Transmission Development Company, LLC	1,395	29,350
12		Capital Services, LLC	57,508	15,716
13		Nicollet Holdings Company	718	7,547
14		Quixx Corporation	31,258	5,898
15		Chippewa and Flambeau Improvement Company	5,367	3,874
16		1480 Welton, Inc.	4,311	3,774
17		Seren Innovations, Inc.	2,938	2,842
18		Energy Impact Fund Investments, Inc.	2,687	2,823
19		Xcel Energy Performance Contracting, Inc.	3,896	2,441
20		PSR Investments, Inc.	2,491	2,188
21		Xcel Energy Wholesale Group, Inc.	3,660	1,836
22		Xcel Energy Ventures, Inc.	8,453	1,484
23		WestGas Interstate, Inc.	6,022	1,147
24		Xcel Energy Transmission Holding Company, LLC	1,299	1,124
25		Xcel Energy Retail Holdings, Inc.	1,040	1,065
26		Clearwater Investments, Inc.	2,141	945
27		Xcel Energy Communications Group, Inc.	724	786
28		Xcel Energy Southwest Transmission Company, LLC	830	729
29		Xcel Energy Ventures Holdings, Inc.	1,098	721
30		Xcel Energy West Transmission Company, LLC	744	694
31		Xcel Energy International, Inc.	731	686
32		Quixxlin Corporation	300	300
33		Xcel Energy Markets Holdings, Inc.	810	272
34		Reddy Kilowatt Corporation	322	257
35		United Power & Land Company	138	209
36		Xcel Energy Investments		55
37		NSP Lands, Inc.	263	25
38		Eloigne Company	41,491	(648)
39		Xcel Energy, Inc.	(724,714)	(2,037,739)

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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Schedule V – Accounts Receivable from Associate Companies (continued)

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				0
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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34				
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40	Total		126,469,284	124,463,250

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Xcel Energy Services Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2019
FOOTNOTE DATA			

Schedule Page: 106 Line No.: 39 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 AIR with the Holding Company. The corresponding entry on the Holding Company is a debit to an intercompany AIR with the Service Company and a credit to an equity account.

Schedule Page: 106.1 Line No.: 3 Column: d

2019 Convenience Payments

NSP-Minnesota	\$28,746,347
PSCo	28,419,800
Xcel Energy, Inc.	17,576,765
SPS	6,277,236
Xcel Energy WYCO, Inc.	3,755,380
NSP-Wisconsin	3,171,449
P.S.R. Investments, Inc	174,387
Xcel Energy Wholesale Group, Inc.	102,116
Seren Innovations, Inc.	57,679
Capital Services, LLC	51,177
Xcel Energy Performance Contracting, Inc.	24,057
Nicollet Projects I, LLC	16,667
Chippewa and Flambeau Improvement Company	10,043
WestGas Interstate, Inc.	4,229
Eloigne Company	1,550
Total	<u>\$88,388,882</u>

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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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					
7					
8					
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34					
35					
36					
37					
38					
39					
40	Total				

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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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			
2		Associate Company:			
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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26					
27					
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37					
38					
39					
40	Total				

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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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		
2		Item List:		
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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25				
26				
27				
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37				
38				
39				
40	Total			

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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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	224,441,779	195,871,991
4		Life Insurance Premium	1,600,000	1,600,000
5		Other Miscellaneous Deferred Debits		640
6				
7				
8				
9				
10				
11				
12				
13				
14				
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29				
30				
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39				
40	Total		226,041,779	197,472,631

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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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			
8			
9			
10			
11			
12			
13			
14			
15			
16			
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25			
26			
27			
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32			
33			
34			
35			
36			
37			
38			
39			
40	Total		

Name of Respondent Xcel Energy Services Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
Schedule XI - Proprietary Capital					
<p>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.</p> <p>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.</p>					
Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)	
1	201	Common Stock Issued	Number of Shares Authorized	1	
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		(342,951)	
10	215	Appropriated Retained Earnings			
11	219	Accumulated Other Comprehensive Income		(12,863,622)	
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	2,690,013	
13			Net Income or (Loss)		
14			Dividend Paid		
15			Balance at Close of Year	2,690,013	

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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Schedule XII – Long Term Debt

- 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).
- For the deductions in Column (h), please give an explanation in a footnote.
- 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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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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	94,700,000	71,500,000
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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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	5,015,000	7,803,923
42				
43				
44				
45				
46				
47				
48				
49				
50		(Total)	99,715,000	79,303,923

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FOOTNOTE DATA			

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

FERC Account 233- Notes Payable to Associate Companies

The 2019 balance represents intercompany borrowings with Xcel Energy, Inc.

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

FERC Account 242-Miscellaneous Current and Accrued Liabilities

The 2019 balance represents the current benefit obligation for a non-qualified pension plan and retiree medical and other miscellaneous liability accruals

Non-qualified pension plan	\$6,663,000
Retiree Medical	818,000
Litigation & Misc Accruals	322,923
Total	\$7,803,923

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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, 2019 and 2018

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 subsidiaries of Xcel Energy 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 Energy. 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 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.

Subsequent Events — Management has evaluated the impact of events occurring after Dec. 31, 2019 up to Feb. 21, 2020, 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.

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.

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Xcel Energy Services Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2019
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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, 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 basis, 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.

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

2. Common Stock

XES has authorized the issuance of common stock.

Common Shares	Par Value
<u>Authorized</u>	<u>Par Value</u>
1,000	\$ 0.01

At Dec. 31, 2019 and 2018, all shares of common stock were issued and held by Xcel Energy.

3. Borrowings and Other Financing Instruments

Money Pool – Xcel Energy has established a utility money pool arrangement with NSP-Minnesota, PSCo, and SPS. The utility money pool, administered by XES, allows for short-term investments in and borrowings between the participating utility subsidiaries. Xcel Energy may make investments in the participating utility subsidiaries at market-based interest rates; however, the money pool arrangement does not allow the participating utility subsidiaries to make investments in Xcel Energy.

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, 2019	Twelve Months Ended Dec. 31, 2018
Borrowing limit	\$ 300,000	\$ 300,000
Intercompany borrowings outstanding at period end	71,500	94,700
Average amount outstanding	148,075	144,494
Maximum amount outstanding	246,000	252,500
Weighted average interest rate, computed on a daily basis	2.75 %	2.46 %
Weighted average interest rate at period end	2.41	2.97

4. Commitments and Contingencies

Leases — XES leases a variety of equipment and facilities used in the normal course of business. Total expenses under operating lease obligations for XES were approximately \$19 million and \$23 million in 2019 and 2018, respectively.

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Future commitments under operating leases are as follows:

(Thousands of Dollars)	Total Operating Leases
2020	\$ 19,677
2021	22,419
2022	15,077
2023	17,877
2024	14,504
Thereafter	10,330

Technology Agreements — XES has a contract that extends through December 2022 with International Business Machines Corp. (IBM) for information technology services. The contract is cancelable at the XES’ option, although XES would be obligated to pay 50 percent of the contract value for early termination. XES capitalized or expensed \$46 million, \$81 million and \$98 million associated with the IBM contract in 2019, 2018 and 2017, respectively.

XES’ contract with Accenture for information technology services extends through December 2020. The contract is cancelable at XES’ option, although there are financial penalties for early termination. XES capitalized or expensed \$52 million, \$46 million and \$16 million associated with the Accenture contract in 2019, 2018 and 2017, respectively.

During 2019, XES executed a contract with Cognizant for information technology services which extends through 2022. This contract is cancelable at XES’s option, although there are financial penalties for early termination. XES capitalized or expenses \$3 million associated with the Cognizant contract in 2019.

Committed minimum payments under these obligations are as follows:

(Millions of Dollars)	IBM Agreement	Accenture Agreement	Cognizant Agreement
2020	\$ 15	\$ 11	\$ 9
2021	15	-	7
2022	6	-	3
2023	-	-	-
2024	-	-	-
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 assets included in Level 1 are highly liquid and actively traded instruments with quoted prices.

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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, 2019 and 2018 for XES were \$28.7 million and \$23.1 million, respectively. XES recognized net benefit cost for financial reporting for the SERP and nonqualified plans of \$2.3 million in 2019 and \$2.8 million in 2018. Benefits for these unfunded plans are paid out of Xcel Energy’s consolidated operating cash flows.

In 2016, Xcel Energy established rabbi trusts to provide partial funding for future distributions of the SERP and its deferred compensation plan, supplemented by Xcel Energy’s consolidated operating cash flows as determined necessary. Also, in 2016, Xcel Energy amended the deferred compensation plan to provide eligible participants the ability to diversify deferred settlements of equity awards, other than time-based equity awards, into various fund options.

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. Investment returns were above the assumed levels of 6.87 percent in 2019 and below the assumed levels of 6.87 percent in 2018. Xcel Energy and XES continually review their pension assumptions. In 2020, Xcel Energy and XES will use an investment return assumption of 6.87 percent. The pension cost determination assumes a forecasted mix of investment types over the long-term.

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:

	2019	2018
Domestic and international equity securities	37 %	36 %
Long-duration fixed income and interest rate swap securities	30	30
Short-to-intermediate fixed income securities	14	17
Alternative investments	17	15
Cash	2	2
Total	100 %	100 %

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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.

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, 2019 and 2018:

(Millions of Dollars)	Dec. 31, 2019				
	Level 1	Level 2	Level 3	Investments Measured at NAV	Total
	Cash equivalents	\$ 145	\$ -	\$ -	\$ -
Commingled funds	1,408	-	-	1,031	2,439
Debt Securities	-	645	4	-	649
Equity Securities	86	-	-	-	86
Other	(120)	5	-	(20)	(135)
Total	<u>\$ 1,519</u>	<u>\$ 650</u>	<u>\$ 4</u>	<u>\$ 1,011</u>	<u>\$ 3,184</u>

(Millions of Dollars)	Dec. 31, 2018				
	Level 1	Level 2	Level 3	Investments Measured at NAV	Total
	Cash equivalents	\$ 137	\$ -	\$ -	\$ -
Commingled funds	914	-	-	987	1,901
Debt Securities	-	621	-	-	621
Equity Securities	106	-	-	-	106
Other	2	5	-	(30)	(23)
Total	<u>\$ 1,159</u>	<u>\$ 626</u>	<u>\$ -</u>	<u>\$ 957</u>	<u>\$ 2,742</u>

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

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(Thousands of Dollars)	2019	2018
Accumulated Benefit Obligation at Dec. 31	\$ 3,464,677	\$ 3,275,061
Change in Projected Benefit Obligation:		
Obligation at Jan. 1	\$ 3,474,403	\$ 3,827,650
Service cost	85,992	94,357
Interest cost	144,283	133,388
Plan amendments	981	-
Actuarial loss (gain)	275,754	(226,634)
Benefit Payments ^(a)	(280,544)	(354,358)
Obligation at Dec. 31	<u>\$ 3,700,869</u>	<u>\$ 3,474,403</u>

(Thousands of Dollars)	2019	2018
Change in Fair Value of Plan Assets:		
Fair value of plan assets at Jan. 1	\$ 2,742,272	\$ 3,087,959
Actual return (loss) on plan assets	568,177	(141,329)
Employer contributions	154,419	150,000
Benefit payments	(280,544)	(354,358)
Fair value of plan assets at Dec. 31	<u>\$ 3,184,324</u>	<u>\$ 2,742,272</u>

Funded Status of Plans at Dec. 31:

Funded status ^(b)	\$ (516,545)	\$ (732,131)
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^(a) Includes approximately \$20 million in 2019 and \$198 million in 2018 of lump-sum benefit payments used in the settlement of a charge.

^(b) Amounts are recognized in noncurrent liabilities on Xcel Energy's consolidated balance sheets.

(Thousands of Dollars)	2019	2018
XES Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost:		
Net loss	\$ 195,582	\$ 232,026
Prior service cost	(9,307)	(10,292)
Total	<u>\$ 186,275</u>	<u>\$ 221,734</u>

(Thousands of Dollars)	2019	2018
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	\$ 176,319	\$ 212,183
Accumulated deferred income taxes	2,575	2,469
Net-of-tax accumulated other comprehensive income	7,381	7,082
Total	<u>\$ 186,275</u>	<u>\$ 221,734</u>

XES accumulated provision for pensions and benefits	\$ 91,002	\$ 136,997
Measurement date	Dec. 31, 2019	Dec. 31, 2018

Significant Assumptions Used to Measure Benefit Obligations:	2019	2018
Discount rate for year-end valuation	3.49 %	4.31 %
Expected average long-term increase in compensation level	6.87	6.87
Mortality table	RP-2014	RP-2014

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Mortality — In 2014, the Society of Actuaries published a new mortality table (RP-2014) and projection scale (MP-2014) that increased the overall life expectancy of males and females. In 2014, Xcel Energy adopted this mortality table, with modifications, based on its population and specific experience. During 2017, a new projection table was released (MP-2017). Xcel Energy evaluated the updated projection table and concluded that the methodology currently in use and adopted in 2016 is consistent with the recently updated 2017 table and continues to be representative of Xcel Energy's population.

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 2017 through 2020 to meet minimum funding requirements. Total voluntary and required pension funding contributions across all four of Xcel Energy's pension plans were as follows:

- \$150 million in January 2020;
- \$154 million in 2019;
- \$150 million in 2018; and
- \$162 million in 2017.

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

Plan Amendments — Xcel Energy amended the Xcel Energy Pension Plan and Xcel Energy Inc. Non-bargaining Pension Plan (South) in 2017 to reduce supplemental benefits for non-bargaining participants as well as to allow the transfer of a portion of nonqualified pension obligations into the qualified plans.

In 2019 and 2018, there were no plan amendments made which affected the projected benefit obligation.

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

(Thousands of Dollars)	2019	2018
Service cost	\$ 85,992	\$ 94,357
Interest cost	144,283	133,388
Expected return on plan assets	(203,211)	(208,762)
Amortization of prior service credit	(4,643)	(4,643)
Amortization of net loss	88,180	110,798
Settlement charge	6,160	90,705
Net periodic pension cost	<u>116,761</u>	<u>215,843</u>
Costs not recognized due to effects of regulation	588,606	(75,486)
Net benefit cost recognized for financial reporting	<u>\$ 705,367</u>	<u>\$ 140,357</u>
XES:		
Net periodic pension cost	\$ 21,759	\$ 45,358
	<u>2019</u>	<u>2018</u>
Significant Assumptions Used to Measure Costs:		
Discount rate	3.63 %	3.63 %
Expected average long-term increase in compensation level	3.75	3.75
Expected average long-term rate of return on assets	6.87	6.87

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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 2019 pension cost calculations is 6.87 percent. The pension cost calculation uses a market-related valuation of pension assets. Xcel Energy 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 the 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, which was approximately 12 years in 2019.

Defined Contribution Plans

Xcel Energy, which includes XES, maintains 401(k) and other defined contribution plans that cover substantially all employees. Total expense to these plans was approximately \$39 million in 2019 and \$38 million in 2018. XES’ portion of that expense was approximately \$12 million in 2019 and \$11 million in 2018.

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.

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:

	2019	2018
Domestic and international equity securities.....	15 %	18 %
Short-to-intermediate fixed income securities.....	72	70
Alternative investments.....	9	8
Cash.....	4	4
Total.....	100 %	100 %

Xcel Energy and XES bases its 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 return, liquidity and diversification objectives to provide a source of funding for plan obligations and minimize contributions to the plan, within appropriate levels of risk. The principal mechanism for achieving these objectives is the projected asset allocation 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.

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, 2019 and 2018:

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Dec. 31, 2019					
(Millions of Dollars)	Level 1	Level 2	Level 3	Measured at NAV	Total
Cash equivalents	\$ 23	\$ -	\$ -	\$ -	\$ 23
Insurance contracts	-	51	-	-	51
Commingled Funds	69	-	-	76	145
Debt Securities	-	228	1	-	229
Other	-	1	-	-	1
Total	<u>\$ 92</u>	<u>\$ 280</u>	<u>\$ 1</u>	<u>\$ 76</u>	<u>\$ 449</u>

Dec. 31, 2018					
(Millions of Dollars)	Level 1	Level 2	Level 3	Investments Measured at NAV	Total
Cash equivalents	\$ 19	\$ -	\$ -	\$ -	\$ 19
Insurance contracts	-	45	-	-	45
Commingled Funds	133	-	-	40	173
Debt Securities	-	179	-	-	179
Other	-	1	-	-	1
Total	<u>\$ 152</u>	<u>\$ 225</u>	<u>\$ -</u>	<u>\$ 40</u>	<u>\$ 417</u>

Immaterial assets were transferred in or out of Level 3 for 2019. No assets were transferred in or out of Level 3 for 2018.

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)	2019	2018
Change in Projected Benefit Obligation:		
Obligation at Jan. 1.....	\$ 541,715	\$ 620,931
Service cost.....	1,553	1,996
Interest cost.....	22,464	21,663
Medicare subsidy reimbursements.....	1,683	1,020
Plan participants' contributions.....	7,900	7,944
Actuarial loss (gain).....	19,152	(61,677)
Benefit payments.....	(46,892)	(50,162)
Obligation at Dec. 31.....	<u>\$ 547,575</u>	<u>\$ 541,715</u>

(Thousands of Dollars)	2019	2018
Change in Fair Value of Plan Assets:		
Fair value of plan assets at Jan. 1.....	\$ 416,978	\$ 460,602
Actual return (loss) on plan assets.....	56,215	(12,338)
Plan participants' contributions.....	7,900	7,944
Employer contributions.....	15,209	10,932
Benefit payments.....	(46,892)	(50,162)
Fair value of plan assets at Dec. 31.....	<u>\$ 449,410</u>	<u>\$ 416,978</u>

(Thousands of Dollars)	2019	2018
Funded Status of Plans at Dec. 31:		
Funded status.....	<u>\$ (98,165)</u>	<u>\$ (124,737)</u>
Miscellaneous deferred debits.....	(5,986)	(6,486)
Accumulated provision for pensions and benefits.....	(113,056)	(118,251)
Net postretirement amounts recognized on balance sheet.....	<u>\$ (119,042)</u>	<u>\$ (124,737)</u>

(Thousands of Dollars)	2019	2018
XES Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost:		
Net loss.....	\$ 16,685	\$ 15,402
Prior service credit.....	(1,041)	(1,606)
Total.....	<u>\$ 15,644</u>	<u>\$ 13,796</u>

(Thousands of Dollars)	2019	2018
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.....	\$ 14,187	\$ 11,476
Accumulated deferred income taxes.....	378	600
Net-of-tax accumulated other comprehensive income.....	1,079	1,720
Total.....	<u>\$ 15,644</u>	<u>\$ 13,796</u>
XES accumulated provision for pensions and benefits.....	\$ 27,894	\$ 26,387
Measurement date.....	Dec. 31, 2019	Dec. 31, 2018

Significant Assumptions Used to Measure Benefit Obligations:	2019	2018
Discount rate for year-end valuation.....	3.47 %	4.32 %
Mortality table.....	RP-2014	RP-2014
Health care costs trend rate - initial: Pre-65.....	6.00 %	6.50 %
Health care costs trend rate - initial: Post-65.....	5.10 %	5.35 %

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As of Dec. 31, 2019, the initial medical trend cost claim assumptions for Pre-65 was 6.0% and Post-65 was 5.1%. The ultimate trend assumption remained at 4.5% for both Pre-65 and Post-65 claims costs. Xcel Energy bases its 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 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	Decrease
Accumulated postretirement benefit obligation	\$ 50,749	\$ 43,256
Service and interest components	2,390	2,032

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. Xcel Energy, which includes XES, contributed \$15 million, \$11 million, and \$20 million during 2019, 2018, and 2017, respectively, to the postretirement health care plans. Xcel Energy expects to contribute approximately \$10 million during 2020.

Plan Amendments — In 2019 and 2018, there were no plan amendments made which affected the benefit obligation.

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

(Thousands of Dollars)	2019	2018
Service cost	\$ 1,553	\$ 1,996
Interest cost	22,464	21,663
Expected return on plan assets	(21,231)	(25,747)
Amortization of prior service credit	(9,909)	(10,629)
Amortization of net loss	5,074	7,711
Net periodic postretirement benefit credit	<u>\$ (2,049)</u>	<u>\$ (5,006)</u>
XES:		
Net periodic postretirement benefit cost recognized	1,253	1,527
	2019	2018
Significant Assumptions Used to Measure Costs:		
Discount rate	4.32 %	3.62 %
Expected average long-term rate of return on assets	5.30	5.80

Projected Benefit Payments

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

(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
2020	\$ 277,789	\$ 43,710	\$ 1,984	\$ 41,726
2021	262,708	43,086	2,081	41,005
2022	262,052	42,160	2,172	39,988
2023	259,778	41,343	2,252	39,091
2024	255,231	40,272	2,324	37,948
2025-2029	1,205,373	181,295	12,520	168,775

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Xcel Energy Services Inc.			
Schedule XIV- Notes to Financial Statements			

6. Income Taxes

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

(Thousands of Dollars)	2019	2018
Current federal tax expense.....	\$ 3,581	\$ 9,518
Current state tax expense.....	1,956	3,529
Current change in unrecognized tax expense.....	985	5,341
Deferred federal tax benefit.....	520	(3,963)
Deferred state tax benefit.....	202	(1,122)
Total income tax expense.....	<u>\$ 7,244</u>	<u>\$ 13,303</u>

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:

	2019	2018
Federal statutory rate.....	21 %	21 %
State income taxes, net of federal income tax benefit.....	5	5
Increases (decreases) in tax from:		
Resolutions of income tax audit and other.....	13	38
Adjustments attributable to tax returns.....	-	13
Texas margin tax, net of federal tax effect.....	11	6
Executive officer non-deductible compensation.....	48	15
Non-deductible business meals.....	5	2
Insurance fund income.....	(2)	-
Other.....	(1)	-
Effective income tax rate.....	<u>100 %</u>	<u>100 %</u>

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

(Thousands of Dollars)	2019	2018
Deferred tax liabilities:		
Employee benefits.....	\$ 21,952	\$ 19,326
Operating lease assets.....	4,753	-
Differences between book and taxbases of property.....	2,055	1,843
Other.....	(126)	187
Total deferred tax liabilities.....	<u>\$ 28,634</u>	<u>\$ 21,356</u>
Deferred tax assets:		
Employee benefits.....	\$ 50,049	\$ 45,158
Operating lease assets.....	4,753	-
Other.....	1,397	4,483
Total deferred tax assets.....	<u>\$ 56,199</u>	<u>\$ 49,641</u>
Net deferred tax asset.....	<u>\$ (27,565)</u>	<u>\$ (28,285)</u>

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7. Financial Instruments

In June 2016, XES established rabbi trusts to provide partial funding for future distributions of its supplemental executive retirement plan and deferred compensation plan. The following table presents the cost and fair value of the assets held in rabbi trusts at Dec. 31, 2019 and 2018:

(Millions of Dollars)	Dec. 31, 2019				
	Cost	Fair Value			Total
		Level 1	Level 2	Level 3	
Rabbi Trusts ^(a)					
Cash equivalents	\$ 15	\$ 15	\$ -	\$ -	\$ 15
Mutual funds	39	45	-	-	45
Total.....	<u>\$ 54</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60</u>

(Millions of Dollars)	Dec. 31, 2018				
	Cost	Fair Value			Total
		Level 1	Level 2	Level 3	
Rabbi Trusts ^(a)					
Cash equivalents	\$ 13	\$ 13	\$ -	\$ -	\$ 13
Mutual funds	37	37	-	-	37
Total.....	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>

(a) As of Dec. 31, 2019 and 2018, there were no financial instruments for which carrying amount did not equal fair value.

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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	1,378,715,448	1,365,832,804
3		SERVICE COMPANY OPERATING EXPENSES		
4	401	Operation Expenses	866,602,358	866,865,817
5	402	Maintenance Expenses	15,765,952	16,627,241
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	20,444,919	20,113,285
13	409.1	Income Taxes, Operating Income	(7,244,174)	(13,303,106)
14	410.1	Provision for Deferred Income Taxes, Operating Income		
15	411.1	Provision for Deferred Income Taxes – Credit , Operating Income		
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	460,565,069	429,194,493
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work		
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)	1,356,134,124	1,319,497,730
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	22,581,324	46,335,074
24		OTHER INCOME		
25	418.1	Equity in Earnings of Subsidiary Companies		
26	419	Interest and Dividend Income	8,623,772	1,727,968
27	419.1	Allowance for Other Funds Used During Construction		
28	421	Miscellaneous Income or Loss		
29	421.1	Gain on Disposition of Property		
30		TOTAL OTHER INCOME (Total of Lines 25-29)	8,623,772	1,727,968
31		OTHER INCOME DEDUCTIONS		
32	421.2	Loss on Disposition of Property		
33	425	Miscellaneous Amortization		
34	426.1	Donations	8,484,282	13,208,190
35	426.2	Life Insurance	(639,825)	(242,554)
36	426.3	Penalties	16,142	174,412
37	426.4	Expenditures for Certain Civic, Political and Related Activities	2,205,013	2,202,956
38	426.5	Other Deductions	829,263	761,086
39		TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)	10,894,875	16,104,090
40		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS		

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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	536,489	456,634
42	409.2	Income Taxes, Other Income and Deductions	13,766,184	31,691,071
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions	722,160	(5,084,859)
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)	15,024,833	27,062,846
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	5,137,913	4,882,814
52	431	Other Interest Expense	147,475	13,292
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit		
54		TOTAL INTEREST CHARGES (Total of Lines 48-53)	5,285,388	4,896,106
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)		

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FOOTNOTE DATA			

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FERC Account 246.2-Life Insurance

The 2019 balance in FERC 426.2 includes the net premium less increase in cash surrender value of policies

Cash surrender value of policies	(\$748,186)
Premiums	108,361
Total	<u>(\$639,825)</u>

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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	7,575,763	13,405,645	20,981,408			
5	409.1-409.3	Income Taxes	6,522,010		6,522,010			
6	410.1-411.2	Provision for Deferred Taxes	722,160		722,160			
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	460,565,069		460,565,069			
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	1,010,708	7,613,064	8,623,772			
17	419.1	Allowance for Other Funds Used During Construction						
18	421	Miscellaneous Income or Loss						
19	421.1	Gain on Disposition of Property						
20	421.2	Loss on Disposition Of Property						
21	425	Miscellaneous Amortization						
22	426.1	Donations	260,287	8,223,995	8,484,282			
23	426.2	Life Insurance		(639,825)	(639,825)			
24	426.3	Penalties	15,404	738	16,142			
25	426.4	Expenditures for Certain Civic, Political and Related Activities	92,992	2,112,021	2,205,013			
26	426.5	Other Deductions	193,151	636,112	829,263			
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	5,137,913		5,137,913			
31	431	Other Interest Expense		147,475	147,475			
32	432	Allowance for Borrowed Funds Used During Construction						
33	500-509	Total Steam Power Generation Operation Expenses	26,626,886	7,633,949	34,260,835			
34	510-515	Total Steam Power Generation Maintenance Expenses	7,986,320		7,986,320			

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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	12,586,144		12,586,144			
36	528-532	Total Nuclear Power Generation Maintenance Expenses	644,884		644,884			
37	535-540.1	Total Hydraulic Power Generation Operation Expenses	2,101,930	337,574	2,439,504			
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses	141,640		141,640			
39	546-550.1	Total Other Power Generation Operation Expenses	5,726,885	2,603,927	8,330,812			
40	551-554.1	Total Other Power Generation Maintenance Expenses	2,853,521		2,853,521			
41	555-557	Total Other Power Supply Operation Expenses	10,333,357	8,187,460	18,520,817			
42	560	Operation Supervision and Engineering	12,124,755	14,619,888	26,744,643			
43	561.1	Load Dispatch-Reliability	494		494			
44	561.2	Load Dispatch-Monitor and Operate Transmission System	1,953,622	4,787,162	6,740,784			
45	561.3	Load Dispatch-Transmission Service and Scheduling	(3,569)		(3,569)			
46	561.4	Scheduling, System Control and Dispatch Services						
47	561.5	Reliability Planning and Standards Development	14,174	131,018	145,192			
48	561.6	Transmission Service Studies	125,251		125,251			
49	561.7	Generation Interconnection Studies	93,661		93,661			
50	561.8	Reliability Planning and Standards Development Services	7,854		7,854			
51	562	Station Expenses (Major Only)	36,115		36,115			
52	563	Overhead Line Expenses (Major Only)	136,219		136,219			
53	564	Underground Line Expenses (Major Only)	1,006		1,006			
54	565	Transmission of Electricity by Others (Major Only)						
55	566	Miscellaneous Transmission Expenses (Major Only)	5,937,556	26,733	5,964,289			
56	567	Rents	5,425,876	27,266	5,453,142			
57	567.1	Operation Supplies and Expenses (Nonmajor Only)						
58		Total Transmission Operation Expenses	25,853,014	19,592,067	45,445,081			
59	568	Maintenance Supervision and Engineering (Major Only)	99		99			
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)	42,210		42,210			
66	571	Maintenance of Overhead Lines (Major Only)	215,876		215,876			
67	572	Maintenance of Underground Lines (Major Only)	1,886		1,886			
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)	35		35			

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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	260,106		260,106			
71	575.1-575.8	Total Regional Market Operation Expenses	1,264,654		1,264,654			
72	576.1-576.5	Total Regional Market Maintenance Expenses						
73	580-589	Total Distribution Operation Expenses	37,227,645	7,362,673	44,590,318			
74	590-598	Total Distribution Maintenance Expenses	2,351,188		2,351,188			
75		Total Electric Operation and Maintenance Expenses	616,032,215	61,990,747	678,022,962			
76	700-798	Production Expenses (Provide selected accounts in a footnote)	299,703		299,703			
77	800-813	Total Other Gas Supply Operation Expenses	557,248		557,248			
78	814-826	Total Underground Storage Operation Expenses	59,503		59,503			
79	830-837	Total Underground Storage Maintenance Expenses	120,093		120,093			
80	840-842.3	Total Other Storage Operation Expenses	551,961		551,961			
81	843.1-843.9	Total Other Storage Maintenance Expenses	3,217		3,217			
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses	4,858		4,858			
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses	8,601		8,601			
84	850	Operation Supervision and Engineering	1,086,360	1,190,007	2,276,367			
85	851	System Control and Load Dispatching	182,461	862,827	1,045,288			
86	852	Communication System Expenses	22		22			
87	853	Compressor Station Labor and Expenses	7,978		7,978			
88	854	Gas for Compressor Station Fuel						
89	855	Other Fuel and Power for Compressor Stations						
90	856	Mains Expenses	73,774		73,774			
91	857	Measuring and Regulating Station Expenses	4,635		4,635			
92	858	Transmission and Compression of Gas By Others						
93	859	Other Expenses	205,303	1,944	207,247			
94	860	Rents	1,013,951		1,013,951			
95		Total Gas Transmission Operation Expenses	2,574,484	2,054,778	4,629,262			
96	861	Maintenance Supervision and Engineering						
97	862	Maintenance of Structures and Improvements						
98	863	Maintenance of Mains	19,170		19,170			
99	864	Maintenance of Compressor Station Equipment	10,952		10,952			
100	865	Maintenance of Measuring And Regulating Station Equipment	3,212		3,212			
101	866	Maintenance of Communication Equipment	182	24,759	24,941			
102	867	Maintenance of Other Equipment	311		311			
103		Total Gas Transmission Maintenance Expenses	33,827	24,759	58,586			
104	870-881	Total Distribution Operation Expenses	14,106,199	12,057,377	26,163,576			

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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	523,757		523,757			
106		Total Natural Gas Operation and Maintenance Expenses	18,843,451	14,136,914	32,980,365			
107	901	Supervision		429,815	429,815			
108	902	Meter reading expenses	949,358	6,873,375	7,822,733			
109	903	Customer records and collection expenses	3,218,934	57,543,637	60,762,571			
110	904	Uncollectible accounts						
111	905	Miscellaneous customer accounts expenses						
112	906	Total Customer Accounts Operation Expenses	4,168,292	64,846,827	69,015,119			
113	907	Supervision						
114	908	Customer assistance expenses	1,364,405	453,683	1,818,088			
115	909	Informational And Instructional Advertising Expenses	412,038	1,483,101	1,895,139			
116	910	Miscellaneous Customer Service And Informational Expenses	1,503,085		1,503,085			
117		Total Service and Informational Operation Accounts	3,279,528	1,936,784	5,216,312			
118	911	Supervision						
119	912	Demonstrating and Selling Expenses	2,591		2,591			
120	913	Advertising Expenses						
121	916	Miscellaneous Sales Expenses						
122		Total Sales Operation Expenses	2,591		2,591			
123	920	Administrative and General Salaries	33,534,487	184,976,821	218,511,308			
124	921	Office Supplies and Expenses	26,164,968	93,711,505	119,876,473			
125	923	Outside Services Employed	6,751,895	45,964,109	52,716,004			
126	924	Property Insurance		67,926	67,926			
127	925	Injuries and Damages	126,655	14,773,723	14,900,378			
128	926	Employee Pensions and Benefits	22,187,701	37,173,099	59,360,800			
129	928	Regulatory Commission Expenses	135,383		135,383			
130	930.1	General Advertising Expenses	1,003,840	8,262,537	9,266,377			
131	930.2	Miscellaneous General Expenses	103,568	8,678,271	8,781,839			
132	931	Rents	27,088,655	81,962,582	109,051,237			
133		Total Administrative and General Operation Expenses	117,097,152	475,570,573	592,667,725			
134	935	Maintenance of Structures and Equipment	18,600	791,774	810,374			
135		Total Administrative and General Maintenance Expenses	124,566,163	543,145,958	667,712,121			
136		Total Cost of Service	759,441,825	619,273,619	1,378,715,448			

Name of Respondent		This Report Is:		Resubmission Date	Year/Period of Report
Xcel Energy Services Inc.		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	Dec 31, <u>2019</u>
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	7,575,763	13,405,645	20,981,408
5	409.1-409.3	Income Taxes	6,522,010		6,522,010
6	410.1-411.2	Provision for Deferred Taxes	722,160		722,160
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	460,565,069		460,565,069
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	1,010,708	7,613,064	8,623,772
17	419.1	Allowance for Other Funds Used During Construction			
18	421	Miscellaneous Income or Loss			
19	421.1	Gain on Disposition of Property			
20	421.2	Loss on Disposition Of Property			
21	425	Miscellaneous Amortization			
22	426.1	Donations	260,287	8,223,995	8,484,282
23	426.2	Life Insurance		(639,825)	(639,825)
24	426.3	Penalties	15,404	738	16,142
25	426.4	Expenditures for Certain Civic, Political and Related Activities	92,992	2,112,021	2,205,013
26	426.5	Other Deductions	193,151	636,112	829,263
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	5,137,913		5,137,913
31	431	Other Interest Expense		147,475	147,475
32	432	Allowance for Borrowed Funds Used During Construction			
33	500-509	Total Steam Power Generation Operation Expenses	26,626,886	7,633,949	34,260,835
34	510-515	Total Steam Power Generation Maintenance Expenses	7,986,320		7,986,320

Name of Respondent		This Report Is:		Resubmission Date	Year/Period of Report
Xcel Energy Services Inc.		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	Dec 31, <u>2019</u>
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	12,586,144		12,586,144
36	528-532	Total Nuclear Power Generation Maintenance Expenses	644,884		644,884
37	535-540.1	Total Hydraulic Power Generation Operation Expenses	2,101,930	337,574	2,439,504
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses	141,640		141,640
39	546-550.1	Total Other Power Generation Operation Expenses	5,726,885	2,603,927	8,330,812
40	551-554.1	Total Other Power Generation Maintenance Expenses	2,853,521		2,853,521
41	555-557	Total Other Power Supply Operation Expenses	10,333,357	8,187,460	18,520,817
42	560	Operation Supervision and Engineering	12,124,755	14,619,888	26,744,643
43	561.1	Load Dispatch-Reliability	494		494
44	561.2	Load Dispatch-Monitor and Operate Transmission System	1,953,622	4,787,162	6,740,784
45	561.3	Load Dispatch-Transmission Service and Scheduling	(3,569)		(3,569)
46	561.4	Scheduling, System Control and Dispatch Services			
47	561.5	Reliability Planning and Standards Development	14,174	131,018	145,192
48	561.6	Transmission Service Studies	125,251		125,251
49	561.7	Generation Interconnection Studies	93,661		93,661
50	561.8	Reliability Planning and Standards Development Services	7,854		7,854
51	562	Station Expenses (Major Only)	36,115		36,115
52	563	Overhead Line Expenses (Major Only)	136,219		136,219
53	564	Underground Line Expenses (Major Only)	1,006		1,006
54	565	Transmission of Electricity by Others (Major Only)			
55	566	Miscellaneous Transmission Expenses (Major Only)	5,937,556	26,733	5,964,289
56	567	Rents	5,425,876	27,266	5,453,142
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			
58		Total Transmission Operation Expenses	25,853,014	19,592,067	45,445,081
59	568	Maintenance Supervision and Engineering (Major Only)	99		99
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)	42,210		42,210
66	571	Maintenance of Overhead Lines (Major Only)	215,876		215,876
67	572	Maintenance of Underground Lines (Major Only)	1,886		1,886
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)	35		35

Name of Respondent		This Report Is:		Resubmission Date	Year/Period of Report
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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)
69	574	Maintenance of Transmission Plant (Nonmajor Only)			
70		Total Transmission Maintenance Expenses	260,106		260,106
71	575.1-575.8	Total Regional Market Operation Expenses	1,264,654		1,264,654
72	576.1-576.5	Total Regional Market Maintenance Expenses			
73	580-589	Total Distribution Operation Expenses	37,227,645	7,362,673	44,590,318
74	590-598	Total Distribution Maintenance Expenses	2,351,188		2,351,188
75		Total Electric Operation and Maintenance Expenses	616,032,215	61,990,747	678,022,962
76	700-798	Production Expenses (Provide selected accounts in a footnote)	299,703		299,703
77	800-813	Total Other Gas Supply Operation Expenses	557,248		557,248
78	814-826	Total Underground Storage Operation Expenses	59,503		59,503
79	830-837	Total Underground Storage Maintenance Expenses	120,093		120,093
80	840-842.3	Total Other Storage Operation Expenses	551,961		551,961
81	843.1-843.9	Total Other Storage Maintenance Expenses	3,217		3,217
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses	4,858		4,858
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses	8,601		8,601
84	850	Operation Supervision and Engineering	1,086,360	1,190,007	2,276,367
85	851	System Control and Load Dispatching.	182,461	862,827	1,045,288
86	852	Communication System Expenses	22		22
87	853	Compressor Station Labor and Expenses	7,978		7,978
88	854	Gas for Compressor Station Fuel			
89	855	Other Fuel and Power for Compressor Stations			
90	856	Mains Expenses	73,774		73,774
91	857	Measuring and Regulating Station Expenses	4,635		4,635
92	858	Transmission and Compression of Gas By Others			
93	859	Other Expenses	205,303	1,944	207,247
94	860	Rents	1,013,951		1,013,951
95		Total Gas Transmission Operation Expenses	2,574,484	2,054,778	4,629,262
96	861	Maintenance Supervision and Engineering			
97	862	Maintenance of Structures and Improvements			
98	863	Maintenance of Mains	19,170		19,170
99	864	Maintenance of Compressor Station Equipment	10,952		10,952
100	865	Maintenance of Measuring And Regulating Station Equipment	3,212		3,212
101	866	Maintenance of Communication Equipment	182	24,759	24,941
102	867	Maintenance of Other Equipment	311		311
103		Total Gas Transmission Maintenance Expenses	33,827	24,759	58,586
104	870-881	Total Distribution Operation Expenses	14,106,199	12,057,377	26,163,576

Name of Respondent Xcel Energy Services Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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	523,757		523,757
106		Total Natural Gas Operation and Maintenance Expenses	18,843,451	14,136,914	32,980,365
107	901	Supervision		429,815	429,815
108	902	Meter reading expenses	949,358	6,873,375	7,822,733
109	903	Customer records and collection expenses	3,218,934	57,543,637	60,762,571
110	904	Uncollectible accounts			
111	905	Miscellaneous customer accounts expenses			
112	906	Total Customer Accounts Operation Expenses	4,168,292	64,846,827	69,015,119
113	907	Supervision			
114	908	Customer assistance expenses	1,364,405	453,683	1,818,088
115	909	Informational And Instructional Advertising Expenses	412,038	1,483,101	1,895,139
116	910	Miscellaneous Customer Service And Informational Expenses	1,503,085		1,503,085
117		Total Service and Informational Operation Accounts	3,279,528	1,936,784	5,216,312
118	911	Supervision			
119	912	Demonstrating and Selling Expenses	2,591		2,591
120	913	Advertising Expenses			
121	916	Miscellaneous Sales Expenses			
122		Total Sales Operation Expenses	2,591		2,591
123	920	Administrative and General Salaries	33,534,487	184,976,821	218,511,308
124	921	Office Supplies and Expenses	26,164,968	93,711,505	119,876,473
125	923	Outside Services Employed	6,751,895	45,964,109	52,716,004
126	924	Property Insurance		67,926	67,926
127	925	Injuries and Damages	126,655	14,773,723	14,900,378
128	926	Employee Pensions and Benefits	22,187,701	37,173,099	59,360,800
129	928	Regulatory Commission Expenses	135,383		135,383
130	930.1	General Advertising Expenses	1,003,840	8,262,537	9,266,377
131	930.2	Miscellaneous General Expenses	103,568	8,678,271	8,781,839
132	931	Rents	27,088,655	81,962,582	109,051,237
133		Total Administrative and General Operation Expenses	117,097,152	475,570,573	592,667,725
134	935	Maintenance of Structures and Equipment	18,600	791,774	810,374
135		Total Administrative and General Maintenance Expenses	124,566,163	543,145,958	667,712,121
136		Total Cost of Service	759,441,829	619,273,619	1,378,715,448

Name of Respondent Xcel Energy Services Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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	273,255,441	257,598,184	2,275,248	533,128,873
2	PSCo	310,109,839	219,958,861	1,777,723	531,846,423
3	SPS	112,288,048	78,941,740	757,813	191,987,601
4	NSP-Wisconsin	45,789,272	40,757,504	241,870	86,788,646
5	Xcel Energy, Inc.	4,240,534	21,330,101	66,649	25,637,284
6	Xcel Energy Joint Ventures	6,367,729			6,367,729
7	MEC Holdings, LLC	892,567		746	893,313
8	e-prime, Inc.	698,942			698,942
9	Capital Services, LLC	112,853	202,601	1,393	316,847
10	Xcel Energy WYCO, Inc.	29,668	177,978	12,508	220,154
11	Eloigne Company	50,255	165,654	866	216,775
12	Nicollet Projects I, LLC	152,205	60,521	1,088	213,814
13	Quixx Corporation	76,360			76,360
14	Chippewa and Flambeau Improvement Company	37,830	4,944	202	42,976
15	1480 Welton, Inc.	6,369	29,443	112	35,924
16	United Power & Land Company	28,593	1,086	132	29,811
17	Energy Impact Fund Investments, Inc.	5,275	21,762	91	27,128
18	Xcel Energy Transmission Development Company, LLC	26,093	221	92	26,406
19	WestGas Interstate, Inc.	23,673	1,692	130	25,495
20	Nicollet Holdings Company	20,135		35	20,170
21	P.S.R. Investments, Inc.	6,980	8,901	793	16,674
22	Xcel Energy Ventures, Inc.	14,981		75	15,056
23	Clearwater Investments, Inc.	7,420	7,353	54	14,827
24	Xcel Energy Transmission Holding Company, LLC	7,163	873	28	8,064
25	Xcel Energy West Transmission Company, LLC	7,830		33	7,863
26	Xcel Energy Performance Contracting, Inc.	6,596	482	110	7,188
27	Xcel Energy Retail Holdings Inc.	6,600		23	6,623
28	Xcel Energy Wholesale Group, Inc.	6,148			6,148
29	Xcel Energy Ventures Holdings, Inc.	6,089		27	6,116
30	Xcel Energy Markets Holdings, Inc.	4,920		18	4,938
31	Xcel Energy Southwest Transmission Company, LLC	4,412	305	17	4,734
32	Xcel Energy International, Inc.	4,130			4,130
33	Xcel Energy Communications Group, Inc.	4,100		14	4,114
34	Reddy Kilowatt Corporation	114	2,899	11	3,024
35	Xcel Energy Investments	1,681	474	7	2,162
36	Seren Innovations, Inc.	1,966			1,966
37	NSP Lands, Inc.	1,105	40	5	1,150
38					
39					
40	Total	754,303,916	619,273,619	5,137,913	1,378,715,448

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
FOOTNOTE DATA			

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

Xcel Energy Joint Ventures:

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

Joint Venture CAPX	\$3,416,033
Joint Venture Sherco 3	1,697,351
Joint Vent Comanche 3	1,055,599
Joint Venture Hayden	198,748
Joint Venture Tri-State	(2)
Total	<u>\$6,367,729</u>

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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					

Name of Respondent Xcel Energy Services Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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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	3,962,646
2	Board of Directors Fees and Expenses	3,606,473
3	Shareholder Relation Expenses	818,853
4	SEC Filing and Shareholder Reporting Expenses	393,867
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40	Total	8,781,839

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
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 Secretary & Executive Services	Executive Management
Communications	Executive Management
Corporate Communications	Corporate Communications, Employee Communications
Strategic Communications	Corporate Communications, Employee Communications, Marketing & Sales
Corporate Compliance	Executive Management
Shareholder Relations	Corporate Communications, Investor Relations
Strategy & Planning	Corporate Strategy & Business Development
Utilities & Corporate Services	Executive Management
Employee & Business Services	Executive Management
Aviation & Travel Services	Aviation Services
Enterprise Security	Executive Management & Facilities & Real Estate
Property Services	Facilities Admin. Services & Facilities & Real Estate
Workforce Relations & Safety	Energy Supply Business Resources & Human Resources
Business Systems	Business Systems
Chief Administrative Office (CAO)	Executive Management, Government Affairs
Corporate Giving	Corporate Communications
Resource Planning	Energy Markets Regulated Trading & Marketing
Human Resources	Human Resources
Payroll	Payroll
Marketing	Marketing & Sales
Group President	Executive Management
NSPM President	Government Affairs & Rates & Regulation
NSPW President	Government Affairs & Rates & Regulation
PSCo President	Government Affairs & Rates & Regulation
SPS President	Government Affairs & Rates & Regulation
Financial Operations	Accounting, Financial Reporting & Taxes
Chief Financial Officer	Accounting, Financial Reporting & Taxes
Controller	Accounting, Financial Reporting & Taxes
Corporate Development	Corporate Strategy & Business Development
Financial Planning	Accounting, Financial Reporting & Taxes, Finance & Treasury, Rates & Regulation
Investor Relations	Investor Relations
Revenue Requirements	Rates & Regulation
Risk Management & Audit Services	Finance & Treasury, Internal Audit
Tax Services	Accounting, Financial Reporting & Taxes
Treasurer	Finance & Treasury

Name of Respondent	This Report is:	Resubmission Date	Year of Report
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Schedule XX - Organization Chart			

Corporate Policy & Federal Affairs	Government Affairs; Rates & Regulation & Business Systems
General Counsel	Legal
Claims	Claims Services
Legal Services	Legal
Operations Services	Executive Management
Commercial Operations	Energy Markets Regulated Trading & Marketing & Energy Markets – Fuel Procurement
Customer Care	Customer Service; Receipts Processing
Enterprise Transformation Office (ETO)	Information Technology
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
Supply Chain	Supply Chain; Supply Chain Special Programs; Payment & Reporting & Fleet
Transmission	Engineering/Design; Construction O&M; Engineering/Design-Electric Transmission/Substations

* 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.

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
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 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.
Investor Relations	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.
Internal Audit	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.
Legal	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.
Claims Services	Claims Services costs will be direct charged. Any costs that cannot be direct charged 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.
Corporate Communications	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.
Employee Communications	Employee Communications indirect costs will be allocated based on the Employee Ratio.
Corporate Strategy & Business Development	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.
Government Affairs	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.
Facilities & Real Estate	Facilities & Real Estate indirect costs will be allocated to the Operating Companies and Affiliate Companies based on the Employee Ratio.

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Schedule XXI - Methods of Allocation			

Facilities Administrative Services	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.
Supply Chain	Supply Chain will be direct charged. Any management and oversight of the payment and reporting services activities that cannot be direct charged will be allocated using the Invoice Transaction Ratio.
Supply Chain Special Programs	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.
Human Resources	Human Resources indirect costs will be allocated based on the Employee Ratio.
Finance & Treasury	All 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.
Accounting, Financial Reporting & Taxes	All 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.
Payment & Reporting	Payment & Reporting indirect costs will be allocated to the Operating Companies based on the Invoice Transaction Ratio.
Receipts Processing	Receipts Processing indirect costs will be allocated based on the Customer Bills Ratio.
Payroll	Payroll indirect costs will be allocated based on the Employee Ratio.

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Schedule XXI - Methods of Allocation			

Rates & Regulation	Rates & Regulation indirect costs will be allocated to the Operating Companies based on the Direct Labor Ratio.
Energy Supply Engineering and Environmental	Energy Supply Engineering and Environmental services will be direct charged and administrative support functions that cannot be direct charged are allocated using a Total Plant Ratio.
Energy Supply Business Resources	Energy Supply Business Resources indirect costs will be allocated using the MWh Generation Ratio.
Energy Markets Regulated Trading & Marketing	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.
Energy Markets - Fuel Procurement	Energy Markets Fuel Procurement indirect costs will be allocated based on the MWh Generation Ratio.
Energy Delivery Marketing	Energy Delivery Marketing will be direct charged.
Energy Delivery Construction, Operations & Maintenance (COM)	Energy Delivery COM indirect costs will be allocated based on the Delivery Services Gross Plant Ratio.
Energy Delivery Engineering/Design	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.
Marketing & Sales	Marketing & Sales indirect costs will be allocated based on the Revenue Ratio.
Customer Service	Customer Service indirect costs will be allocated based on the Customers Ratio. Indirect costs associated with administering low income and certified medical customer assistance programs will be allocated based on a composite of the Average of the Special Needs Customer Contacts Ratio and residential Customers Ratio.
Business Systems	Business Systems indirect costs will be allocated using any of the allocation ratios or combination of ratios.

Name of Respondent Xcel Energy Services Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
Schedule XXI - Methods of Allocation			

Aviation Services	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.
Fleet	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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
Xcel Energy Services Inc.			
Schedule XXI - Methods of Allocation			

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;

Name of Respondent	This Report is:	Resubmission Date	Year of Report
Xcel Energy Services Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2019
Schedule XXI - Methods of Allocation			

(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 Special Needs Customer Contacts Ratio shall be used.

Special Needs Customer Contacts Ratio - Based on the number of contacts received by the special needs customer department 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. 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;

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Schedule XXI - Methods of Allocation			

- (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;

Name of Respondent	This Report is:	Resubmission Date	Year of Report
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Schedule XXI - Methods of Allocation			

- (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;

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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.

Direct Labor Ratio - Based on fully-loaded direct-charged Rates and Regulation labor dollars to individual operating affiliates by the Rates and Regulation service function. The numerator of which is the fully-loaded direct-charges labor dollars to individual operating affiliates by Rates and Regulation service function and the denominator of which is the total fully-loaded direct charged labor dollars to all affiliates by the Rates and Regulation service function.

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	Enterprise Security	Enterprise Training	ES Business Operations	ES Engineering & Construction	ES Environmental	ES Performance Optimization
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
201061	Alice-Pen&Ins Lbr Ld	-	-	-	-	-	-	-	-	-	-
300073	Geospatial Tech Data Integrity TX NME	-	-	-	-	-	-	-	-	-	-
300083	Subs Ops and Maintenance E	-	-	-	-	-	-	-	-	-	-
300087	Trans Png & Bus Relations E	-	-	-	-	-	-	-	-	-	-
300096	Trans Portfl Del Des & Engn E	-	-	-	-	-	-	-	-	-	-
300104	Trans Systems Operations E	-	-	-	-	-	-	-	-	-	-
300124	Transmission Field Ops	-	-	-	-	-	-	-	-	-	-
300131	Transmission Gen Corp E	-	-	-	-	-	2,476.64	-	-	16,587.26	-
300141	Cntrct & Util Serv SPS	-	-	-	-	-	-	-	-	-	-
300157	Design & Constr N TX	-	-	-	-	-	-	-	-	-	-
300242	Dist Business Operations-Final	-	3,158.00	-	-	-	-	-	-	-	-
300247	Dist Business Operations-Final	-	47,076.79	-	-	-	-	-	-	-	-
300281	Area Engineering SPS - Final	-	-	26,874.76	-	-	-	-	-	-	-
300288	VP Gas Operations TX-NM E	-	-	-	-	-	-	-	-	-	-
300289	Sr Director Distribution Ops SPS-Final	-	-	-	49,737.34	-	-	-	-	-	-
300317	VP Gas Ops NM E	-	-	-	-	-	-	-	-	-	-
300328	Vegetation Management Oversight-Final	-	-	-	-	-	-	-	-	-	-
300365	VP Distribution Operations-Final	-	-	-	-	-	-	-	-	-	-
300366	VP Distribution Operations-Final	-	6,861.22	-	-	-	-	-	-	-	-
300370	VP Distribution Operations-Final	-	-	349,263.62	-	-	896.53	-	-	29,237.36	-
300390	GC SPS E Final	-	-	-	-	-	-	-	-	-	-
300403	Enterprise Security SPS E-Final	-	-	-	-	414,800.61	-	-	-	-	-
300413	Property Services-Final	-	-	-	-	-	-	-	-	-	-
300423	Human Resources SPS E-Final	-	-	-	-	-	620,578.06	-	-	-	-
300433	Strategy & Technical Trn-Final	-	-	-	-	-	-	-	-	-	-
300443	Wrkforce Ret & Safety SPS E-Final	-	-	-	-	-	3.38	-	-	-	-
300461	InfoWise-Final	-	-	-	-	-	-	-	-	-	-
300473	Customer Solutions SPS E-Final	-	-	-	-	-	-	-	-	-	-
300477	Contact Center SPS NU/Final	-	-	-	-	-	-	-	-	-	-
300511	Corporate Other-Final	-	-	-	-	-	-	-	-	15,826.38	-
300542	Billing SPS E Final	2,739.01	-	-	-	-	-	-	-	-	-
300552	Collection SPS E Fnl	-	-	-	-	-	-	-	-	-	-
300562	Contact Center SPS E Final	1,762,437.98	-	-	-	-	-	-	-	-	-
300572	CC Ops SPS E Final	30,373.31	-	-	-	-	-	-	-	-	-
300582	Customer Care Oth-Final	-	-	-	-	-	-	-	-	-	-
300592	Meter Reading SPS E Final	37,020.29	-	-	-	-	-	-	-	-	-
300612	VP CC SPS E Final	20,431.04	-	-	-	-	8,581.10	-	-	-	-
300716	SC Process and Controls-Final	40,293.21	-	-	-	-	-	-	-	-	-
300726	Supply Chain Ops-Final	-	-	-	-	-	-	-	-	-	-
300741	ES Energy Trading-Final	-	-	-	-	-	-	-	-	-	-
300749	ES Market Operations-Final	-	-	-	-	-	-	-	-	-	-
300755	ES Purchased Power-Final	-	-	-	-	-	-	-	-	-	-
300770	OS Gas Supply-Final	-	-	-	-	-	-	-	-	-	-
300771	Business Cust Relations-Final	-	-	-	-	-	-	-	-	-	-
300772	CSED Director-Final	-	-	-	-	-	-	-	-	-	-
300773	SPS Regulatory Ops-Final	-	-	-	-	-	-	-	-	-	-
300774	SPS President SPS E Final	-	-	-	-	-	-	-	-	-	-
300795	CorpComm SPS E Final	-	-	-	-	-	-	-	-	-	-
300815	Revenue Req TX - NM Elec Final	-	-	-	-	-	-	-	-	-	-
300818	VP Commercial Ops-Final	-	-	-	-	-	-	-	-	-	-
300821	SPS President TX E Final	-	-	-	-	-	-	-	-	-	-
300824	Corporate Dev SPS Final	-	-	-	-	-	-	-	-	-	-
							77.02				

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	ES VP Energy Supply	ES VP Operations	ES Wind	Finance & Corporate Development	Gas Operations	GC Claims	GC Legal Services	Human Resources	Investor Relations	Marketing
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
201061	Alice-Pen&Ins Lbr Ld	-	-	-	-	-	-	-	-	-	-
300073	Geospatial Tech Data Integrity TX NME	-	-	-	-	11,747.94	-	-	-	-	-
300083	Subs Ops and Maintenance E	-	-	-	-	-	-	-	-	-	-
300087	Trans Plug & Bus Relations E	-	-	-	-	-	-	-	-	-	-
300096	Trans Portfl Del Des & Engin E	-	-	-	-	-	-	-	-	-	-
300104	Trans Systems Operations E	-	-	-	-	-	-	-	-	-	-
300124	Transmission Field Ops	-	-	-	-	-	-	-	-	-	-
300131	Transmission Gen Corp E	-	-	-	9,099.09	-	-	-	-	-	-
300141	Centret & Util Serv SPS	-	-	-	-	-	-	-	-	-	-
300157	Design & Constr N TX	-	-	-	-	-	-	-	-	-	-
300242	Dist Business Operations-Final	-	-	-	-	-	-	-	-	-	-
300247	Dist Business Operations-Final	-	-	-	-	-	-	-	-	-	-
300281	Area Engineering SPS - Final	-	-	-	-	-	-	-	-	-	-
300288	VP Gas Operations TX-NM E	-	-	-	-	-	-	-	-	-	-
300289	Sr Director Distribution Ops SPS-Final	-	-	-	-	57,648.18	-	-	-	-	-
300317	VP Gas Ops NM E	-	-	-	8,034.79	-	-	-	-	-	-
300328	Vegetation Management Oversight-Final	-	-	-	-	-	-	-	-	-	-
300365	VP Distribution Operations-Final	-	-	-	-	-	-	-	-	-	-
300366	VP Distribution Operations-Final	-	-	-	-	-	-	-	-	-	-
300370	VP Distribution Operations-Final	-	-	-	-	-	-	-	-	-	-
300390	GC SPS E Final	-	-	-	1,147.71	-	162,450.47	1,914,280.23	-	-	-
300403	Enterprise Security SPS E-Final	-	-	-	-	-	-	-	-	-	-
300413	Property Services-Final	-	-	-	-	-	-	-	-	-	-
300423	Human Resources SPS E-Final	-	-	-	-	-	-	-	1,719,254.84	-	-
300433	Strategy & Technical Trn-Final	-	-	-	-	-	-	-	-	-	-
300443	Wrkforce Ret & Safety SPS E-Final	-	-	-	-	-	-	-	-	-	-
300461	InfoWise-Final	-	-	-	-	-	-	-	-	-	-
300473	Customer Solutions SPS E-Final	-	-	-	-	-	-	-	-	-	-
300477	Contact Center SPS NU Final	-	-	-	-	-	-	-	-	-	-
300511	Corporate Other-Final	-	-	-	165,041.97	-	-	-	-	-	23,924.72
300542	Billing SPS E Final	-	-	-	-	-	-	-	-	-	-
300552	Collection SPS E Fnl	-	-	-	-	-	-	-	-	-	-
300562	Contact Center SPS E Final	-	-	-	-	-	-	-	-	-	-
300572	CC Ops SPS E Final	-	-	-	-	-	-	-	-	-	-
300582	Customer Care Oth-Final	-	-	-	-	-	-	-	-	-	-
300592	Meter Reading SPS E Final	-	-	-	-	-	-	-	-	-	-
300612	VP CC SPS E Final	-	-	-	-	-	-	-	-	-	-
300716	SC Process and Controls-Final	-	-	-	-	-	-	-	-	-	-
300726	Supply Chain Ops-Final	-	-	-	-	-	-	-	-	-	-
300741	ES Energy Trading-Final	-	606,521.40	-	-	-	-	-	-	-	-
300749	ES Market Operations-Final	-	-	-	51,788.26	-	-	-	-	-	-
300755	ES Purchased Power-Final	-	-	-	190,942.96	-	-	-	-	-	-
300770	OS Gas Supply-Final	-	-	-	-	-	-	-	-	-	-
300771	Business Cust Relations-Final	-	-	-	-	-	-	-	-	-	-
300772	CSED Director-Final	-	-	-	-	-	-	-	-	-	-
300773	SPS Regulatory Ops-Final	-	(6,396.57)	-	-	-	-	-	-	-	-
300774	SPS President SPS E Final	-	-	-	-	-	-	-	-	-	-
300795	CorpComm SPS E Final	-	-	-	-	-	-	-	-	-	-
300815	Revenue Req TX - NM Elec Final	-	-	-	-	-	-	-	-	-	-
300818	VP Commercial Ops-Final	-	-	-	852,823.49	-	-	-	-	-	-
300821	SPS President TX E Final	-	-	-	-	-	-	-	-	-	-
300824	Corporate Dev SPS Final	-	-	-	34,694.73	-	-	-	-	-	-

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	OS Senior VP Commercial Operations	Policy & Regulatory Compliance	Property Services	PSCo President	Resource Planning	Risk Management & Audit Services	SPS President	SS Company Benefits	Strategic Revenue Initiatives	Supply Chain
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
201061	Alice-Pen&Ins Lbr Ld	-	-	-	-	-	-	-	-	-	-
300073	Geospatial Tech Data Integrity TX NME	-	-	-	-	-	-	-	-	-	-
300083	Subs Ops and Maintenance E	-	-	925.77	-	-	-	-	45,072.73	-	2,694.20
300087	Trans Png & Bus Relations E	-	-	-	-	-	-	-	518,868.91	-	18.58
300096	Trans Portfl Del Des & Engin E	-	-	95.59	-	-	-	-	287,876.17	-	1,894.27
300104	Trans Systems Operations E	-	-	65.96	-	-	-	-	89,643.68	-	182.14
300124	Transmission Field Ops	-	-	8,458.28	-	-	-	-	32,193.59	-	17,215.76
300131	Transmission Gen Corp E	-	-	355.83	-	-	-	-	902,569.08	-	5,768.49
300141	Cntrct & Util Serv SPS	-	-	1.54	-	-	-	-	1.99	-	5.08
300157	Design & Constr N TX	-	-	6.19	-	-	-	-	57.50	-	191.22
300242	Dist Business Operations-Final	-	-	-	-	-	-	-	-	-	-
300247	Dist Business Operations-Final	-	-	1,061.25	-	-	-	-	8,074.67	-	2,656.46
300281	Area Engineering SPS - Final	-	-	7.10	-	-	-	-	3,254.34	-	140.96
300288	VP Gas Operations TX-NM E	-	-	2.28	-	-	-	-	18,691.07	-	100.34
300289	Sr Director Distribution Ops SPS-Final	-	-	28,971.89	-	-	-	-	63,985.02	-	41,562.46
300317	VP Gas Ops NM E	-	-	-	-	-	-	-	0.17	-	-
300328	Vegetation Management Oversight-Final	-	-	303.08	-	-	-	-	88,022.88	-	7,566.92
300365	VP Distribution Operations-Final	-	-	1,710.39	-	-	-	-	10,813.52	-	11,028.54
300366	VP Distribution Operations-Final	-	-	1,005.48	-	-	-	-	4,413.44	-	8,379.73
300370	VP Distribution Operations-Final	-	-	2,475.82	-	-	-	-	226,538.68	-	5,988.16
300390	GC SPS E Final	-	-	190.53	-	-	-	-	734,466.35	-	8,236.61
300403	Enterprise Security SPS E-Final	-	-	118.31	-	-	-	-	4,414.02	-	2,220.14
300413	Property Services-Final	-	-	9,911,091.82	-	-	-	-	123,126.56	-	5,247.03
300423	Human Resources SPS E-Final	-	-	70.39	-	-	-	-	971,563.80	-	2,765.76
300433	Strategy & Technical Trn-Final	-	-	21.67	-	-	-	-	4,781.33	-	673.28
300443	Wkforce Ret & Safety SPS E-Final	-	-	187.55	-	-	-	-	254,129.01	-	272.47
300461	InfoWise-Final	-	-	-	-	-	-	-	41.03	-	-
300473	Customer Solutions SPS E-Final	-	-	-	-	-	-	-	0.19	-	-
300477	Contact Center SPS NU-Final	-	-	-	-	-	-	-	591.55	-	-
300511	Corporate Other-Final	-	-	43.19	35,641.78	-	11,228.72	(22,389.00)	169,765.57	-	697.65
300542	Billing SPS E Final	-	-	36.72	-	-	-	-	398.52	-	1,312.21
300552	Collection SPS E Fnl	-	-	5.85	-	-	-	-	73.08	-	250.05
300562	Contact Center SPS E Final	-	-	9.86	-	-	-	-	572,265.23	-	609.84
300572	CC Ops SPS E Final	-	-	-	-	-	-	-	10,556.62	-	-
300582	Customer Care Oth-Final	-	-	231.59	-	-	-	-	75,657.42	-	7,273.51
300592	Meter Reading SPS E Final	-	-	41.37	-	-	-	-	30,688.84	-	1,522.94
300612	VP CC SPS E Final	-	-	-	-	-	-	-	9,565.54	-	21.16
300716	SC Process and Controls-Final	-	-	9.05	-	-	-	-	45,028.77	-	17,523.87
300726	Supply Chain Ops-Final	-	-	0.36	-	-	-	-	0.33	-	1.13
300741	ES Energy Trading-Final	2,023,032.57	-	10.23	-	-	266,879.31	-	806,571.07	-	697.11
300749	ES Market Operations-Final	421,269.11	-	-	-	-	-	-	146,287.41	-	-
300755	ES Purchased Power-Final	-	-	-	-	-	-	-	80,673.99	-	-
300770	OS Gas Supply-Final	45,014.19	-	-	-	-	-	-	-	-	-
300771	Business Cust Relations-Final	-	-	386.79	-	-	-	-	185.19	-	557.84
300772	CSED Director-Final	-	-	54.47	-	-	-	-	28.25	-	80.98
300773	SPS Regulatory Ops-Final	-	202,110.61	123.72	-	-	-	-	57,388.96	-	350.08
300774	SPS President SPS E Final	-	-	14.15	-	-	-	-	4,234.19	-	271.82
300795	CorpComm SPS E Final	-	-	39.81	-	-	-	-	169,612.60	-	968.63
300815	Revenue Req TX - NM Elec Final	-	444,713.99	6.62	-	-	-	-	467,858.55	-	101.50
300818	VP Commercial Ops-Final	11,359.80	-	-	-	-	-	-	6,122.50	-	-
300821	SPS President TX E Final	-	310.80	365.10	-	-	-	-	5,932.74	-	536.59
300824	Corporate Dev SPS Final	-	-	-	-	-	-	-	14,387.79	-	-

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	OS Senior VP Commercial Operations	Policy & Regulatory Compliance	Property Services	PSCo President	Resource Planning	Risk Management & Audit Services	SPS President	SS Company Benefits	Strategic Revenue Initiatives	Supply Chain
300933	VP SPS	-	-	850.01	-	178.70	-	-	2,241,493.43	-	5,450.10
300944	Gen Mgr SPS-Final	-	-	-	-	-	-	-	428,688.06	-	-
301265	Riverview Plant Com	-	-	0.44	-	-	-	-	0.59	-	1.05
301287	Cunningham #1	-	-	124.83	-	-	-	-	744.39	-	1,303.74
301288	Cunningham #2	-	-	129.66	-	-	-	-	1,124.51	-	1,636.66
301289	Cunningham #3	-	-	0.82	-	-	-	-	42.48	-	5.09
301290	Cunningham #4	-	-	15.53	-	-	-	-	106.53	-	301.13
301291	Cunningham 1&2 Com	-	-	88.16	-	-	-	-	1,653.60	-	798.23
301292	Cunningham 3&4 Com	-	-	55.14	-	-	-	-	187.29	-	121.60
301294	Maddox #1	-	-	123.26	-	-	-	-	1,113.14	-	1,002.81
301296	Maddox #3	-	-	1.07	-	-	-	-	19.96	-	2.16
301297	Maddox 2&3 Com	-	-	-	-	-	-	-	61.63	-	-
301298	Maddox Com	-	-	237.50	-	-	-	-	1,257.99	-	1,029.00
301299	Gen Mgr TX / NM	-	-	40.33	-	-	-	-	694.33	-	135.64
301300	Harrington #1	-	-	733.92	-	-	-	-	2,098.75	-	4,683.12
301301	Harrington #2	-	-	1,339.03	-	-	-	-	3,708.00	-	6,876.31
301302	Harrington #3	-	-	649.84	-	-	-	-	1,486.07	-	2,825.09
301304	Harrington Com	-	-	2,187.71	-	-	-	-	7,853.46	-	8,866.00
301305	Nichols #1	-	-	218.65	-	-	-	-	902.02	-	1,945.20
301306	Nichols #2	-	-	15.20	-	-	-	-	180.38	-	212.83
301307	Nichols #3	-	-	64.16	-	-	-	-	518.98	-	877.79
301308	Nichols Com	-	-	448.46	-	-	-	-	4,943.62	-	7,396.31
301309	Jon #1	-	-	101.39	-	-	-	-	299.28	-	500.77
301310	Jon #2	-	-	113.59	-	-	-	-	396.92	-	736.36
301311	Jon #3	-	-	12.19	-	-	-	-	344.07	-	714.56
301312	Jon #4	-	-	24.40	-	-	-	-	103.16	-	92.73
301313	Jon Com	-	-	1,242.79	-	-	-	-	4,653.81	-	5,354.60
301315	Moore County Com	-	-	-	-	-	-	-	0.17	-	0.53
301316	Quay Cty Com	-	-	1.54	-	-	-	-	10.15	-	21.77
301317	Quay Cty Unit 1	-	-	20.15	-	-	-	-	87.46	-	144.29
301318	Quay Cty Unit 2	-	-	1.74	-	-	-	-	9.59	-	18.85
301319	Plant X #1	-	-	106.26	-	-	-	-	(268.28)	-	(824.90)
301320	Plant X #2	-	-	84.34	-	-	-	-	326.79	-	706.19
301321	Plant X #3	-	-	269.68	-	-	-	-	10,795.87	-	(6,660.08)
301322	Plant X #4	-	-	87.04	-	-	-	-	524.36	-	1,058.41
301323	Plant X Com	-	-	500.61	-	-	-	-	3,877.59	-	5,041.00
301324	Tolk #1	-	-	471.26	-	-	-	-	2,060.25	-	3,470.50
301325	Tolk #2	-	-	390.85	-	-	-	-	1,471.57	-	2,350.22
301327	Tolk Com	-	-	2,059.11	-	-	-	-	7,157.48	-	9,201.43
301365	Benefits Final	-	-	-	-	-	-	-	13,759.79	-	-
301370	CFO SPS Exce Mgmt Final	-	-	241.00	-	87,858.53	118,003.00	-	9,114,095.94	-	3,439.66
301383	Corporate Giving SPS E-Final	-	-	-	-	-	-	-	-	-	-
301395	Employee Communications-Final	-	-	0.90	-	-	-	-	60,278.21	-	51.38
301399	Shareholder Relations-Final	-	-	0.32	-	-	-	-	1.44	-	4.93
301407	Cunningham Common-Final	-	-	441.40	-	-	-	-	403.21	-	665.11
301419	Env Air Water Waste-Final	-	-	141.11	-	-	-	-	68.00	-	204.92
301428	Audit Services SPS Final	-	-	18.88	-	-	295,027.88	-	91,578.92	-	288.91
301432	Cash Management-Final	-	-	-	-	-	-	-	-	-	-
301436	Treas Fin Pol & Fcst SPS Final	-	-	-	-	-	-	-	9,434.89	-	-
301440	Tax Services SPS Final	-	-	6.73	-	-	-	-	59,825.46	-	255.48
301444	Treasurer-Final	-	-	2.23	-	-	-	-	104,478.96	-	132.75
301455	Controller SPS Final	-	-	39.58	-	-	-	-	628,550.85	-	302.04

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
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Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer & Innovations Office	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary	Corporate Strategy & Communication
301464	Corporate Controller-Final	-	875,126.22	-	-	-	34,956.80	-	-	-	-
301476	Financial Ops Other SPS Fin	-	-	-	-	177,598.63	-	-	-	-	-
301480	Treas Hazard Ins SPS Final	-	20,129.49	46.31	-	-	1,911,550.36	-	1,338,526.75	-	-
301492	Revenue Req TX Elec Final	-	-	-	-	-	-	-	-	-	-
301493	Revenue Req NM Elec Final	-	-	-	-	-	-	-	-	-	-
301512	Financial Planning SPS Final	-	-	-	-	-	-	-	-	-	-
301577	Policy & Fed Affairs SPS E Final	-	-	-	-	-	-	-	-	-	-
301582	Meter Reading TX E Final	-	-	-	-	-	-	-	-	-	-
301583	Meter Reading NM E Final	-	-	-	-	-	-	-	-	-	-
301590	Operations Services-Final	-	-	-	-	-	-	-	-	-	-
301597	Strategic Transm Initiatives-Final	-	-	-	-	-	-	-	-	-	-
301599	Subs Operations & Maintenance-Final	-	-	-	-	-	-	-	-	-	-
301605	SPS President NM E Final	-	-	-	-	-	-	-	-	-	-
301627	Networks-Final	-	4,459,479.80	-	-	-	-	-	-	-	-
301649	Property Services-Final	-	-	-	-	-	-	-	-	-	-
301656	BS-ITSD-SPS-1035	-	616,968.84	-	-	-	-	-	-	-	-
301657	Risk Mgmt SPS Final	-	-	-	-	-	-	-	-	-	-
301666	Controller SPS NU Final	-	-	-	-	-	-	-	-	-	-
301672	BS-IT_Op&Infra-SPS-1035	-	534,732.13	-	-	-	-	-	-	-	-
301676	CFO Finance-Final	-	21,008,434.15	63,021.19	-	-	-	-	-	-	-
301680	Resource Planning SPS E-Final	-	-	-	-	-	419.36	26,916.82	-	-	-
301944	Col 3-1031 NM E-Final	-	-	-	-	-	-	-	-	-	-
302008	Final-Expense	-	-	-	-	-	-	-	-	-	-
302036	Final-Expense	-	-	-	-	-	-	-	-	-	-
302037	Final-Expense	-	-	-	-	-	-	-	-	-	-
302041	Final-Expense	-	-	-	-	-	-	-	-	-	-
302046	Conversion JDE Delete BU's-Final	-	-	-	-	-	-	-	-	-	47.51
302057	Customer Solutions SPS NU-Final	-	171.88	-	-	-	-	-	-	-	-
302148	Transmission Syst Sustainability - Final	-	-	-	-	-	-	-	-	-	-
302149	Transmission Business Ops - Final	-	-	-	-	-	-	-	-	-	-
302154	OS Gas Resources Final	-	-	-	-	-	-	-	-	-	-
302155	ES Coal Supply Final	-	-	-	-	-	-	-	-	-	-
302173	SPS Wind - Hale	-	-	-	-	-	-	-	-	-	-
302257	SPS-Dist-ADMS	-	-	-	-	-	-	-	-	-	-
302261	SPS-Dist-Other	-	-	-	-	-	-	-	-	-	-
302295	Fac Alloc Final - Xcel Other	-	-	-	-	-	-	-	-	-	-
302296	Fac Alloc Final - NM E	-	-	-	-	-	-	-	-	-	-
302307	SPS Wind-Sagamore	-	-	-	-	-	-	-	-	-	-
	Total	\$ 538,880.64	\$ 37,010,888.38	\$ 3,615,662.88	\$ 1,377,142.41	\$ 177,598.63	\$ 3,800,695.78	\$ 28,661.73	\$ 1,345,001.80	\$ 34,572.13	\$ 647,974.56

Amounts may not add or tie to other schedules due to rounding

Southwestern Public Service Company
SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	Enterprise Security	Enterprise Training	ES Business Operations	ES Engineering & Construction	ES Environmental	ES Performance Optimization
301464	Corporate Controller-Final	-	-	-	-	-	-	-	-	-	-
301476	Financial Ops Other SPS Fin	-	-	-	-	-	-	-	-	-	-
301480	Treas Hazard Ins SPS Final	-	-	-	-	-	-	-	-	-	-
301492	Revenue Req TX Elec Final	-	-	-	-	-	-	-	-	-	-
301493	Revenue Req NM Elec Final	-	-	-	-	-	-	-	-	-	-
301512	Financial Planning SPS Final	-	-	-	-	-	-	-	-	-	-
301577	Policy & Fed Affairs SPS E Final	-	-	-	-	-	-	-	-	-	-
301582	Meter Reading TX E Final	-	-	-	-	-	-	-	-	-	-
301583	Meter Reading NM E Final	-	-	-	-	-	-	-	-	-	-
301590	Operations Services-Final	-	-	-	-	-	1,082,971.78	-	-	-	-
301597	Strategic Transm Initiatives-Final	-	-	-	-	-	-	-	-	-	-
301599	Subs Operations & Maintenance-Final	-	-	-	-	-	-	-	-	-	-
301605	SPS President NM E Final	-	-	-	-	-	-	-	-	-	-
301627	Networks-Final	-	-	-	-	-	-	-	-	-	-
301649	Property Services-Final	-	-	-	-	-	-	-	-	-	-
301656	BS-ITSD-SPS-1035	-	-	-	-	-	-	-	-	-	-
301657	Risk Mgmt SPS Final	-	-	-	-	-	-	-	-	-	-
301666	Controller SPS NU Final	-	-	-	-	-	-	-	-	-	-
301672	BS-IT_Op&Infra-SPS-1035	-	-	-	-	-	-	-	-	-	-
301676	CFO Finance-Final	-	-	-	-	2,961,999.48	-	-	-	-	-
301680	Resource Planning SPS E-Final	-	-	-	-	-	-	-	-	-	-
301944	Col3-1031 NM E-Final	-	-	-	-	-	-	-	-	-	-
302008	Final-Expense	-	-	-	-	-	-	-	-	-	-
302036	Final-Expense	-	-	-	-	3,090.92	-	-	-	-	-
302037	Final-Expense	-	-	-	-	250.89	-	-	-	-	-
302041	Final-Expense	-	-	-	-	29,456.24	-	-	-	-	-
302046	Conversion JDE Delete BU's-Final	-	-	-	-	-	-	-	-	-	-
302057	Customer Solutions SPS NU-Final	655,112.70	-	-	-	-	-	-	-	-	-
302148	Transmission Syst Sustainability - Final	-	-	-	-	-	-	-	-	-	-
302149	Transmission Business Ops - Final	-	-	-	-	-	-	-	-	-	-
302154	OS Gas Resources Final	-	-	-	-	-	-	-	-	-	-
302155	ES Coal Supply Final	-	-	-	-	-	-	-	-	-	-
302173	SPS Wind - Hale	-	-	-	-	-	-	-	1,186.27	-	-
302257	SPS-Dist-ADMS	-	40,405.20	-	-	-	-	-	-	-	-
302261	SPS-Dist-Other	-	182,199.38	-	-	-	-	-	-	-	-
302295	Fac Alloc Final - Xcel Other	-	-	-	-	-	-	-	-	-	-
302296	Fac Alloc Final - NM E	-	-	-	-	-	-	-	-	-	-
302307	SPS Wind-Sagamore	-	-	-	-	-	-	-	-	-	-
	Total	\$ 2,548,407.54	\$ 759,833.60	\$ 376,138.38	\$ 183,261.94	\$ 3,418,179.24	\$ 1,705,863.78	\$ 633,268.93	\$ 833,460.45	\$ 3,073,729.13	\$ 3,112,289.75

Amounts may not add or tie to other schedules due to rounding

Southwestern Public Service Company
SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	ES VP Energy Supply	ES VP Operations	ES Wind	Finance & Corporate Development	Gas Operations	GC Claims	GC Legal Services	Human Resources	Investor Relations	Marketing
301464	Corporate Controller-Final	-	-	-	(216,043)	-	-	-	-	-	-
301476	Financial Ops Other SPS Fin	-	-	-	864,093.36	-	-	-	-	214,749.04	-
301480	Treas Hazard Ins SPS Final	-	-	-	130,290.11	-	-	-	-	-	-
301492	Revenue Req TX Elec Final	-	-	-	126,890.64	-	-	-	-	-	-
301493	Revenue Req NM Elec Final	-	-	-	99,087.38	-	-	-	-	-	-
301512	Financial Planning SPS Final	-	-	-	318,291.19	-	-	-	-	-	-
301577	Policy & Fed Affairs SPS E Final	-	-	-	-	-	-	-	-	-	-
301582	Meter Reading TX E Final	-	-	-	-	-	-	-	-	-	-
301583	Meter Reading NM E Final	-	-	-	-	-	-	-	-	-	105,774.89
301590	Operations Services-Final	-	-	-	113,809.44	-	-	-	-	-	-
301597	Strategic Transm Initiatives-Final	-	-	-	-	-	-	-	-	-	-
301599	Subs Operations & Maintenance-Final	-	-	-	-	-	-	-	-	-	-
301605	SPS President NM E Final	-	-	-	-	-	-	-	-	-	-
301627	Networks-Final	-	-	-	-	-	-	-	-	-	-
301649	Property Services-Final	-	-	-	-	-	-	-	-	-	-
301656	BS-ITSD-SPS-1035	-	-	-	-	-	-	-	-	-	-
301657	Risk Mgmt SPS Final	-	-	-	100,745.07	-	-	-	-	-	-
301666	Controller SPS NU Final	-	-	-	-	-	-	-	-	-	-
301672	BS-IT_Op&Infra-SPS-1035	-	-	-	-	-	-	-	-	-	-
301676	CFO Finance-Final	-	(75.74)	-	-	-	-	-	-	-	-
301680	Resource Planning SPS E-Final	-	-	-	-	-	-	-	-	-	-
301944	Col 3-1031 NM E-Final	-	-	-	-	-	-	-	-	-	6,640.28
302008	Final-Expense	-	-	-	-	-	-	-	-	-	-
302036	Final-Expense	-	-	-	-	-	-	-	-	-	-
302037	Final-Expense	-	-	-	-	-	-	-	-	-	-
302041	Final-Expense	-	-	-	-	-	-	-	-	-	-
302046	Conversion JDE Delete BU's-Final	-	-	-	-	-	-	-	-	-	5,884.32
302057	Customer Solutions SPS NU-Final	-	-	-	-	-	-	-	-	-	792,169.54
302148	Transmission Syst Sustainability - Final	-	-	-	-	-	-	-	-	-	-
302149	Transmission Business Ops - Final	-	-	-	-	-	-	-	-	-	-
302154	OS Gas Resources Final	-	-	-	-	-	-	-	-	-	-
302155	ES Coal Supply Final	-	-	-	-	-	-	-	-	-	-
302173	SPS Wind - Hale	-	-	86,671.78	-	-	-	-	-	-	-
302257	SPS-Dist-ADMS	-	-	-	-	-	-	-	-	-	-
302261	SPS-Dist-Other	-	-	-	-	-	-	-	-	-	-
302295	Fac Alloc Final - Xcel Other	-	-	-	-	-	-	-	-	-	-
302296	Fac Alloc Final - NM E	-	-	-	-	-	-	-	-	-	-
302307	SPS Wind-Sagamore	-	-	-	-	-	-	-	-	-	-
	Total	\$ 102,246.79	\$ 1,147,900.16	\$ 21,985.73	\$ 3,122,545.88	\$ 69,396.12	\$ 162,450.47	\$ 1,914,280.23	\$ 1,719,254.84	\$ 214,749.04	\$ 934,393.75

Amounts may not add or tie to other schedules due to rounding

Southwestern Public Service Company
SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	OS Senior VP Commercial Operations	Policy & Regulatory Compliance	Property Services	PSCo President	Resource Planning	Risk Management & Audit Services	SPS President	SS Company Benefits	Strategic Revenue Initiatives	Supply Chain
301464	Corporate Controller-Final	267,435.38	-	43.32	-	211,290.35	27.07	-	233,851.91	-	1,354.01
301476	Financial Ops Other SPS Fin	-	-	165.75	-	-	-	-	991,376.92	-	6,026.23
301480	Treas Hazard Ins SPS Final	-	-	14.79	-	-	299,405.54	-	218,099.66	-	575.92
301492	Revenue Req TX Elec Final	-	-	-	-	-	-	-	46,715.03	-	-
301493	Revenue Req NM Elec Final	-	-	-	-	-	-	-	34,331.16	-	-
301512	Financial Planning SPS Final	-	126,328.35	14.73	-	-	-	-	120,817.41	-	121.06
301577	Policy & Fed Affairs SPS E Final	-	-	1.99	-	-	-	-	51,527.34	-	22.72
301582	Meter Reading TX E Final	-	-	4,149.07	-	-	-	-	4,408.19	-	7,966.79
301583	Meter Reading NM E Final	-	-	2,669.04	-	-	-	-	2,493.67	-	5,241.19
301590	Operations Services-Final	-	-	359.87	-	98,282.59	-	-	462,195.23	148,288.26	1,288.96
301597	Strategic Transm Initiatives-Final	-	-	-	-	-	-	-	42,319.09	-	-
301599	Subs Operations & Maintenance-Final	-	-	0.76	-	0.46	-	-	0.46	-	1.38
301605	SPS President NM E Final	-	-	243.89	-	-	-	-	578.38	-	363.98
301627	Networks-Final	-	-	2,792.11	-	-	-	-	49,388.38	-	35,455.04
301649	Property Services-Final	-	-	-	-	-	-	-	13,043.54	-	537.53
301656	BS-IT-SPS-1035	-	-	1,042,706.07	-	-	-	-	224,429.61	-	153.73
301657	Risk Mgmt SPS Final	-	-	10.01	-	-	5,068.05	-	38,297.79	-	-
301666	Controller SPS NU Final	-	-	-	-	-	-	-	463.36	-	-
301672	BS-IT_Op&Infra-SPS-1035	-	-	107.01	-	-	-	-	640.53	-	2,259.85
301676	CFO Finance-Final	-	-	780.17	-	-	-	-	2,168,286.68	-	27,267.84
301680	Resource Planning SPS E-Final	-	-	0.03	-	453,498.21	-	-	182,531.97	-	125.91
301944	Col 3-1031 NM E-Final	-	-	-	-	-	-	-	2,869.05	-	-
302008	Final-Expense	-	-	-	-	-	-	-	20.96	-	-
302036	Final-Expense	-	-	22.44	-	-	-	-	106.48	-	283.88
302037	Final-Expense	-	-	12.72	-	-	-	-	12.57	-	28.89
302041	Final-Expense	519,418.46	-	161.51	-	-	-	-	187,533.24	-	1,731.69
302046	Conversion IDE Delete BU's-Final	-	-	119.37	-	-	-	-	311,989.85	-	3,392.78
302057	Customer Solutions SPS NU-Final	-	-	-	-	-	-	-	97.20	-	-
302148	Transmission Syst Sustainability - Final	-	-	-	-	-	-	-	43.21	-	-
302149	Transmission Business Ops - Final	-	-	-	-	-	-	-	69,725.81	-	-
302154	OS Gas Resources Final	92,882.46	-	4.73	-	-	-	-	29,495.67	-	83.65
302155	ES Coal Supply Final	29,043.29	-	-	-	-	-	-	-	-	-
302173	SPS Wind - Hale	-	-	888.92	-	-	-	-	42,002.55	-	24,122.70
302257	SPS-Dist-ADMS	-	-	3.48	-	-	-	-	78.55	-	258.25
302261	SPS-Dist-Other	-	-	10.34	-	-	-	-	32,204.72	-	467.16
302295	Fac Alloc Final - Xcel Other	-	-	0.24	-	-	-	-	4.83	-	-
302296	Fac Alloc Final - NM E	-	-	383,091.97	-	-	-	-	4,845.28	-	198.62
302307	SPS Wind-Sagamore	-	-	-	-	-	-	-	5,561.45	-	-
	Total	\$ 3,409,455.26	\$ 773,463.75	\$ 11,410,582.74	\$ 123,500.31	\$ 763,249.85	\$ 995,639.57	\$ (22,389.00)	\$ 25,454,442.60	\$ 148,288.26	\$ 349,657.54

Amounts may not add or tie to other schedules due to rounding

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	Tax Services	Transmission & Substations	Treasurer	Vegetation Management & Pole Program	VP Distribution Operations	Workforce Relations & Safety	Per Book - Update Period
301464	Corporate Controller-Final							1,623,869.02
301476	Financial Ops Other SPS Fin	463,130.84						5,987,393.68
301480	Treas Hazard Ins SPS Final			1,826,408.47				2,474,794.49
301492	Revenue Req TX Elec Final							173,605.67
301493	Revenue Req NM Elec Final							133,418.54
301512	Financial Planning SPS Final							439,244.39
301577	Policy & Fed Affairs SPS E Final							177,880.40
301582	Meter Reading TX E Final							16,524.05
301583	Meter Reading NM E Final							10,403.90
301590	Operations Services-Final							2,012,971.02
301597	Strategic Transm Initiatives-Final		99,909.85					142,228.94
301599	Subs Operations & Maintenance-Final							2.60
301605	SPS President NM E Final							1,186.25
301627	Networks-Final							4,547,115.33
301649	Property Services-Final							1,056,287.14
301656	BS-ITSD-SPS-1035							841,562.19
301657	Risk Mgmt SPS Final							144,110.91
301666	Controller SPS NU Final							463.36
301672	BS-IT Op&Infra-SPS-1035							537,739.52
301676	CIO Finance-Final							26,229,713.77
301680	Resource Planning SPS E-Final							663,492.30
301944	Col3-1031 NM E-Final							9,509.33
302008	Final-Expense							20.96
302036	Final-Expense							3,503.72
302037	Final-Expense							305.07
302041	Final-Expense							744,185.46
302046	Conversion JDE Delete BU's-Final							1,763,003.63
302057	Customer Solutions SPS NU-Final							97.20
302148	Transmission Syst Sustainability- Final		5,984.09					6,027.30
302149	Transmission Business Ops - Final		169,245.70					238,971.51
302154	OS Gas Resources Final							122,466.51
302155	ES Coal Supply Final							29,043.29
302173	SPS Wind - Hole							154,872.22
302257	SPS-Dist-ADMS							40,745.48
302261	SPS-Dist-Other							214,881.60
302295	Fac Alloc Final - Xcel Other							5.07
302296	Fac Alloc Final - NM E							388,135.87
302307	SPS Wind-Sagamore							27,547.18
	Total	\$ 626,454.90	\$ 6,270,114.07	\$ 2,888,256.03	\$ 295,848.02	\$ 121,975.91	\$ 1,441,027.32	\$ 129,891,415.34

Amounts may not add or tie to other schedules due to rounding

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200063	Description Executive Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 120,103.85	\$ -	\$ (912.37)	\$ 119,191.48
419 - Interest & Dividend Income	65,885.29	(65,885.29)	-	-
426.1 - Donations	65,602.88	(65,602.88)	-	-
426.4 - Life Insurance	8,102.84	(8,102.84)	-	-
426.5 - Other Deductions	1,615.44	(1,615.44)	-	-
920 - Administrative and general salaries	10,283,257.83	-	(5,706,721.69)	4,576,536.14
921 - Office supplies and expenses	502,190.35	-	(289,270.02)	212,920.33
923 - Outside services employed	354,765.85	-	(16,368.95)	338,396.90
924 - Property insurance	7,416.79	-	(7,416.79)	-
925 - Injuries & Damages	450,344.07	-	(1,912.02)	448,432.05
926 - Employee pensions and benefits	324,294.87	-	13,747.63	338,042.50
930.1 - General advertising expenses	4.31	-	(4.31)	-
930.2 - Miscellaneous general expenses	397,651.59	-	(369,080.73)	28,570.86
931 - Rents	9,979.72	-	(444.70)	9,535.02
935 - Maintenance of general plant	27,501.53	-	(27,492.38)	9.15
	\$ 12,618,717.21	\$ (141,206.45)	\$ (6,405,876.33)	\$ 6,071,634.43

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Aviation & Travel Services	\$ 538,771.92	\$ 108.72	\$ (523,130.48)	\$ 15,750.16
Business Systems	(760.60)	-	-	(760.60)
Chief Customer and Innovation Officer	1,112,032.73	(3,316.23)	20,657.63	1,129,374.13
Chief Executive Officer	880,729.41	(71,689.42)	(357,246.58)	451,793.41
Corporate Other	42,868.16	(65,885.29)	-	(23,017.13)
Corporate Secretary	33,210.52	(17.14)	201.13	33,394.51
Corporate Strategy and Communication	8,560.56	-	241.27	8,801.83
ES VP Operations	232,236.35	(269.99)	6,119.03	238,085.39
PSCo President	87,987.92	(129.39)	2,990.65	90,849.18
Property Services	241.00	-	0.16	241.16
Risk Management and Audit Services	118,003.00	-	1,893.40	119,896.40
SS Company Benefits	9,114,095.94	-	(5,557,661.31)	3,556,434.63
Supply Chain	3,447.37	(7.71)	58.75	3,498.41
Treasurer	447,292.93	-	-	447,292.93
	\$ 12,618,717.21	\$ (141,206.45)	\$ (6,405,876.33)	\$ 6,071,634.43

Primary Activities for Allocating Cost Center 200063:

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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Executive - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used 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 affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200064	Description Shareholder Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 0.15	\$ -	\$ -	\$ 0.15
426.4 - Life Insurance	0.02	(0.02)	-	-
426.5 - Other Deductions	5.02	(5.02)	-	-
920 - Administrative and general salaries	4.10	-	0.09	4.19
921 - Office supplies and expenses	487.47	-	-	487.47
923 - Outside services employed	697.02	-	-	697.02
926 - Employee pensions and benefits	0.82	-	0.05	0.87
930.2 - Miscellaneous general expenses	64.70	-	-	64.70
931 - Rents	0.28	-	-	0.28
	\$ 1,259.58	\$ (5.04)	\$ 0.14	\$ 1,254.68

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Corporate Secretary	\$ 1,252.83	\$ (4.98)	\$ -	\$ 1,247.85
Property Services	0.32	-	-	0.32
SS Company Benefits	1.44	-	0.03	1.47
Supply Chain	4.99	(0.06)	0.11	5.04
	\$ 1,259.58	\$ (5.04)	\$ 0.14	\$ 1,254.68

Primary Activities for Allocating Cost Center 200064:

Shareholder - Corporate Governance includes the labor and non-labor costs for serving as liaison between Xcel Energy Board of Directors 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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Shareholder - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used 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 affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200065	Description Investor Relations Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u> (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 4,691.70	\$ -	\$ -	\$ 4,691.70
426.4 - Life Insurance	0.97	(0.97)	-	-
426.5 - Other Deductions	8.58	(8.58)	-	-
920 - Administrative and general salaries	56,512.23	-	1,396.39	57,908.62
921 - Office supplies and expenses	120,300.33	-	(0.09)	120,300.24
923 - Outside services employed	2,731.29	-	-	2,731.29
925 - Injuries & Damages	59.60	-	-	59.60
926 - Employee pensions and benefits	11,043.76	-	995.80	12,039.56
930.1 - General advertising expenses	1.06	-	(1.06)	-
930.2 - Miscellaneous general expenses	39,207.01	-	-	39,207.01
931 - Rents	20.25	-	-	20.25
935 - Maintenance of general plant	0.88	-	-	0.88
	\$ 234,577.66	\$ (9.55)	\$ 2,391.04	\$ 236,959.15

Detail By Affiliate Classification

<u>Affiliate Class</u>	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Investor Relations	\$ 214,759.43	\$ (10.39)	\$ 1,542.37	\$ 216,291.41
Property Services	24.55	-	0.01	24.56
SS Company Benefits	19,007.46	-	835.27	19,842.73
Supply Chain	786.22	0.84	13.39	800.45
	\$ 234,577.66	\$ (9.55)	\$ 2,391.04	\$ 236,959.15

Primary Activities for Allocating Cost Center 200065:

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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Investor Relations - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used 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 affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200066	Description Accounting, Reporting & Tax Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 116,742.07	\$ -	\$ -	\$ 116,742.07
426.1 - Donations	323.48	(323.48)	-	-
426.3 - Penalties	1,532.56	(1,532.56)	-	-
426.4 - Life Insurance	3.66	(3.66)	-	-
426.5 - Other Deductions	1,691.16	(1,691.16)	-	-
431 - Other Interest Expense	36,407.39	(36,407.39)	-	-
920 - Administrative and general salaries	1,493,744.78	-	36,820.57	1,530,565.35
921 - Office supplies and expenses	127,328.47	-	(179.20)	127,149.27
923 - Outside services employed	625,372.78	-	-	625,372.78
925 - Injuries & Damages	1,576.68	-	-	1,576.68
926 - Employee pensions and benefits	304,492.64	-	26,717.30	331,209.94
930.1 - General advertising expenses	3.26	-	(3.26)	-
931 - Rents	83.25	-	-	83.25
935 - Maintenance of general plant	4.07	-	-	4.07
	\$ 2,709,306.25	\$ (39,958.25)	\$ 63,355.41	\$ 2,732,703.41

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Financial Officer	\$ 178,615.13	\$ (1,016.50)	\$ 2,740.92	\$ 180,339.55
Controller	1,312,540.41	(850.57)	20,175.58	1,331,865.42
Corporate Other	36,383.58	(36,407.39)	-	(23.81)
Finance & Corporate Development	517,956.20	(1,682.56)	15,940.12	532,213.76
Property Services	102.69	-	0.07	102.76
SS Company Benefits	546,491.27	-	21,521.83	568,013.10
Supply Chain	4,219.09	1.62	89.19	4,309.90
Tax Services	112,997.88	(2.85)	2,887.70	115,882.73
	\$ 2,709,306.25	\$ (39,958.25)	\$ 63,355.41	\$ 2,732,703.41

Primary Activities for Allocating Cost Center 200066:

Accounting, Reporting & Tax - 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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Accounting, Reporting & Tax - Corporate Governance - 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. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used 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 affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200067	Description Audit Services Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 17,821.99	\$ -	\$ -	\$ 17,821.99
426.4 - Life Insurance	3.41	(3.41)	-	-
426.5 - Other Deductions	73.83	(73.83)	-	-
920 - Administrative and general salaries	240,952.17	-	5,700.71	246,652.88
921 - Office supplies and expenses	5,800.14	-	(32.92)	5,767.22
923 - Outside services employed	31,429.48	-	-	31,429.48
925 - Injuries & Damages	243.61	-	-	243.61
926 - Employee pensions and benefits	46,923.78	-	4,041.43	50,965.21
930.1 - General advertising expenses	0.56	-	(0.56)	-
930.2 - Miscellaneous general expenses	165.08	-	(165.08)	-
931 - Rents	15.36	-	-	15.36
935 - Maintenance of general plant	0.73	-	-	0.73
	\$ 343,430.14	\$ (77.24)	\$ 9,543.58	\$ 352,896.48

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Property Services	\$ 18.88	\$ -	\$ 0.01	\$ 18.89
Risk Management and Audit Services	262,579.79	(76.30)	6,226.23	268,729.72
SS Company Benefits	80,541.62	-	3,311.11	83,852.73
Supply Chain	289.85	(0.94)	6.23	295.14
	\$ 343,430.14	\$ (77.24)	\$ 9,543.58	\$ 352,896.48

Primary Activities for Allocating Cost Center 200067:

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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Audit Services - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used 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 affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200068	Description Corporate Finance, Treasury & Cash Management Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 22,800.06	\$ -	\$ -	\$ 22,800.06
419 - Interest & Dividend Income	(354.90)	354.90	-	-
426.4 - Life Insurance	0.35	(0.35)	-	-
426.5 - Other Deductions	124.20	(124.20)	-	-
920 - Administrative and general salaries	297,301.28	-	7,178.92	304,480.20
921 - Office supplies and expenses	95,933.99	-	(46.78)	95,887.21
923 - Outside services employed	12,720.76	-	-	12,720.76
925 - Injuries & Damages	56,418.02	-	-	56,418.02
926 - Employee pensions and benefits	60,761.96	-	5,173.64	65,935.60
931 - Rents	1.72	-	-	1.72
935 - Maintenance of general plant	0.08	-	-	0.08
	\$ 545,707.52	\$ 230.35	\$ 12,305.78	\$ 558,243.65

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 12,932.69	\$ -	\$ 18.13	\$ 12,950.82
Corporate Other	(354.90)	354.90	-	-
Finance & Corporate Development	35,812.45	-	910.12	36,722.57
Property Services	2.23	-	0.00	2.23
SS Company Benefits	104,478.96	-	4,216.78	108,695.74
Supply Chain	133.17	(0.42)	2.75	135.50
Treasurer	392,702.92	(124.13)	7,157.99	399,736.78
	\$ 545,707.52	\$ 230.35	\$ 12,305.78	\$ 558,243.65

Primary Activities for Allocating Cost Center 200068:

Corporate Finance, Treasury & Cash Management - 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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Corporate Finance, Treasury & Cash Management - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used 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 affect on the consolidated business.

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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.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200069	Description Risk Management Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,005.40	\$ -	\$ -	3,005.40
920 - Administrative and general salaries	46,569.34	-	1,046.23	47,615.57
921 - Office supplies and expenses	1,596.14	-	(4.56)	1,591.58
925 - Injuries & Damages	107,309.77	-	-	107,309.77
926 - Employee pensions and benefits	9,371.17	-	738.42	10,109.59
	\$ 167,851.82	\$ -	\$ 1,780.09	\$ 169,631.91

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Risk Management and Audit Services	\$ (1,311.27)	\$ -	(53.99)	\$ (1,365.26)
SS Company Benefits	16,363.67	-	568.89	16,932.56
Treasurer	152,799.42	-	1,265.19	154,064.61
	\$ 167,851.82	\$ -	\$ 1,780.09	\$ 169,631.91

Primary Activities for Allocating Cost Center 200069:

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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Risk Management - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

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Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200070	Description Corporate Strategy & Business Development Corporate Governance				
(A)	(B)	(C)	(D)	(E)	
Update Test Year Affiliate Billings to SPS	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
Account					
408.1 - Tax Other Than Income Tax - Payroll	\$ 12,415.20	\$ -	\$ -	\$ 12,415.20	
426.4 - Life Insurance	0.07	(0.07)	-	-	
426.5 - Other Deductions	0.15	(0.15)	-	-	
920 - Administrative and general salaries	177,189.48	-	3,999.49	181,188.97	
921 - Office supplies and expenses	41,242.46	-	(41.99)	41,200.47	
923 - Outside services employed	6,909.05	-	-	6,909.05	
925 - Injuries & Damages	178.92	-	-	178.92	
926 - Employee pensions and benefits	35,121.94	-	2,828.22	37,950.16	
930.1 - General advertising expenses	0.01	-	(0.01)	-	
931 - Rents	1.21	-	-	1.21	
935 - Maintenance of general plant	0.04	-	-	0.04	
	\$ 273,058.53	\$ (0.22)	\$ 6,785.71	\$ 279,844.02	

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
Finance & Corporate Development	\$ 113,809.44	\$ -	\$ 2,767.27	\$ 116,576.71	
Property Services	1.49	-	0.00	1.49	
Resource Planning	98,282.59	-	1,817.82	100,100.41	
SS Company Benefits	60,933.76	-	2,199.95	63,133.71	
Supply Chain	31.25	(0.22)	0.67	31.70	
	\$ 273,058.53	\$ (0.22)	\$ 6,785.71	\$ 279,844.02	

Primary Activities for Allocating Cost Center 200070:

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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Corporate Strategy & Business Development - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

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Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200071	Description Legal Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 60,597.77	\$ -	\$ -	\$ 60,597.77
426.1 - Donations	10,858.91	(10,858.91)	-	-
426.4 - Life Insurance	1,273.39	(1,273.39)	-	-
426.5 - Other Deductions	665.62	(665.62)	-	-
920 - Administrative and general salaries	774,652.43	-	19,053.90	793,706.33
921 - Office supplies and expenses	105,507.79	-	(1,605.28)	103,902.51
923 - Outside services employed	134,746.74	-	-	134,746.74
925 - Injuries & Damages	832.50	-	-	832.50
926 - Employee pensions and benefits	159,569.31	-	13,572.87	173,142.18
930.1 - General advertising expenses	324.67	-	(324.67)	-
930.2 - Miscellaneous general expenses	(64.70)	-	-	(64.70)
931 - Rents	66.39	-	-	66.39
935 - Maintenance of general plant	1.16	-	-	1.16
	\$ 1,249,031.98	\$ (12,797.92)	\$ 30,696.83	\$ 1,266,930.89

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
GC Claims	\$ 17,316.97	\$ -	\$ 511.74	\$ 17,828.71
GC Legal Services	955,182.97	(12,795.62)	19,157.88	961,545.23
Property Services	31.22	-	0.02	31.24
SS Company Benefits	275,572.50	-	11,007.82	286,580.32
Supply Chain	928.32	(2.30)	19.37	945.39
	\$ 1,249,031.98	\$ (12,797.92)	\$ 30,696.83	\$ 1,266,930.89

Primary Activities for Allocating Cost Center 200071:

Legal - 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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Legal - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used 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 affect on the consolidated business.

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Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200072	Description Communications Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u> (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 23,424.60	\$ -	\$ -	\$ 23,424.60
426.4 - Life Insurance	0.84	(0.84)	-	-
426.5 - Other Deductions	10.66	(10.66)	-	-
920 - Administrative and general salaries	302,065.62	-	7,363.69	309,429.31
921 - Office supplies and expenses	37,490.65	-	(0.07)	37,490.58
923 - Outside services employed	39,846.45	-	-	39,846.45
925 - Injuries & Damages	317.77	-	-	317.77
926 - Employee pensions and benefits	62,135.26	-	5,076.88	67,212.14
930.1 - General advertising expenses	15,539.07	-	(15,539.07)	-
931 - Rents	6.31	-	-	6.31
935 - Maintenance of general plant	0.30	-	-	0.30
	\$ 480,837.53	\$ (11.50)	\$ (3,098.56)	\$ 477,727.47

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Customer and Innovation Officer	\$ 20,820.02	\$ -	(15,233.94)	\$ 5,586.08
Corporate Strategy and Communication	352,289.61	(10.63)	8,112.65	360,391.63
Property Services	8.01	-	0.00	8.01
SS Company Benefits	107,257.97	-	4,013.09	111,271.06
Supply Chain	461.92	(0.87)	9.64	470.69
	\$ 480,837.53	\$ (11.50)	\$ (3,098.56)	\$ 477,727.47

Primary Activities for Allocating Cost Center 200072:

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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Communications - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used 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 affect on the consolidated business.

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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.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200073	Description Human Resources (HR) - Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 31,673.39	\$ -	\$ -	\$ 31,673.39
426.4 - Life Insurance	0.14	(0.14)	-	-
426.5 - Other Deductions	13.15	(13.15)	-	-
920 - Administrative and general salaries	441,857.84	-	10,354.63	452,212.47
921 - Office supplies and expenses	(101,537.89)	-	(71.16)	(101,609.05)
923 - Outside services employed	15,580.77	-	-	15,580.77
925 - Injuries & Damages	430.66	-	-	430.66
926 - Employee pensions and benefits	84,621.63	-	7,144.08	91,765.71
930.1 - General advertising expenses	(0.01)	-	0.01	-
931 - Rents	2.25	-	-	2.25
935 - Maintenance of general plant	0.10	-	-	0.10
	\$ 472,642.03	\$ (13.29)	\$ 17,427.56	\$ 490,056.30

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Human Resources	\$ 186,895.44	\$ -	\$ 8,090.21	\$ 194,985.65
Property Services	2.83	-	0.00	2.83
SS Company Benefits	146,619.79	-	5,755.57	152,375.36
Supply Chain	92.41	(0.35)	2.19	94.25
Workforce Relations & Safety	139,031.56	(12.94)	3,579.59	142,598.21
	\$ 472,642.03	\$ (13.29)	\$ 17,427.56	\$ 490,056.30

Primary Activities for Allocating Cost Center 200073:

Human Resources (HR) - 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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Human Resources (HR) - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used 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 affect on the consolidated business.

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Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200074	Description Corporate Systems Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 127,218.71	\$ -	\$ -	\$ 127,218.71
426.4 - Life Insurance	3.19	(3.19)	-	-
426.5 - Other Deductions	161.22	(161.22)	-	-
920 - Administrative and general salaries	1,738,545.53	-	40,418.79	1,778,964.32
921 - Office supplies and expenses	212,359.76	-	494.22	212,853.98
923 - Outside services employed	464,528.79	-	-	464,528.79
925 - Injuries & Damages	1,722.72	-	-	1,722.72
926 - Employee pensions and benefits	337,146.44	-	29,011.32	366,157.76
930.1 - General advertising expenses	8,427.85	-	(8,427.85)	-
931 - Rents	1,902.42	-	-	1,902.42
935 - Maintenance of general plant	4.03	-	-	4.03
	\$ 2,892,020.66	\$ (164.41)	\$ 61,496.47	\$ 2,953,352.72

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 198,966.76	\$ -	\$ 573.78	\$ 199,540.54
Chief Customer and Innovation Officer	18,250.94	-	156.39	18,407.33
Enterprise Security	2,074,702.99	(162.54)	37,358.60	2,111,899.05
Property Services	27.47	-	0.02	27.49
SS Company Benefits	596,559.60	-	23,328.93	619,888.53
Supply Chain	3,512.90	(1.87)	78.76	3,589.79
	\$ 2,892,020.66	\$ (164.41)	\$ 61,496.47	\$ 2,953,352.72

Primary Activities for Allocating Cost Center 200074:

Corporate Systems – Corporate Governance includes the labor and non-labor costs for enterprise-wide corporate systems.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Corporate Systems - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

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Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200075	Description Board of Directors Corporate Governance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 13.28	\$ -	\$ -	\$ 13.28
426.4 - Life Insurance	0.22	(0.22)	-	-
426.5 - Other Deductions	0.06	(0.06)	-	-
920 - Administrative and general salaries	9.10	-	(0.05)	9.05
921 - Office supplies and expenses	8.81	-	-	8.81
925 - Injuries & Damages	0.17	-	-	0.17
926 - Employee pensions and benefits	36.98	-	3.61	40.59
930.2 - Miscellaneous general expenses	199,913.34	-	(162,228.14)	37,685.20
931 - Rents	7,764.58	-	-	7,764.58
	\$ 207,746.54	\$ (0.28)	\$ (162,224.59)	\$ 45,521.67

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Executive Officer	\$ 207,309.77	\$ -	(162,101.72)	\$ 45,208.05
Corporate Secretary	130.90	-	(130.90)	-
Property Services	2.62	-	0.00	2.62
SS Company Benefits	72.24	-	2.93	75.17
Supply Chain	231.01	(0.28)	5.10	235.83
	\$ 207,746.54	\$ (0.28)	\$ (162,224.59)	\$ 45,521.67

Primary Activities for Allocating Cost Center 200075:

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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Board of Directors - Corporate Governance uses the three-factor formula because it reflects the complexity, risk and overall business activity levels that drive corporate governance costs and measures the benefits received from those activities. Corporate Governance includes overall management of the corporation and benefits all companies; therefore the General Allocator is the most appropriate method of allocation.

Assets are used 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 affect on the consolidated business.

Revenues are used because the larger the subsidiary's revenue the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200076	Description Xcel Foundation			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,599.88	\$ -	\$ (1,599.88)	-
426.1 - Donations	10,219.13	(10,219.13)	-	-
920 - Administrative and general salaries	22,028.53	-	(22,028.53)	-
921 - Office supplies and expenses	6,417.41	-	(6,417.41)	-
923 - Outside services employed	97.18	-	(97.18)	-
925 - Injuries & Damages	21.41	-	(21.41)	-
926 - Employee pensions and benefits	4,167.15	-	(4,167.15)	-
930.1 - General advertising expenses	51.88	-	(51.88)	-
930.2 - Miscellaneous general expenses	891.74	-	(891.74)	-
931 - Rents	0.03	-	(0.03)	-
	\$ 45,494.34	\$ (10,219.13)	\$ (35,275.21)	\$ -

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 419.36	\$ -	\$ (419.36)	-
Corporate Giving	37,135.95	(10,219.13)	(26,916.82)	-
Property Services	0.03	-	(0.03)	-
SS Company Benefits	7,932.64	-	(7,932.64)	-
Supply Chain	6.36	-	(6.36)	-
	\$ 45,494.34	\$ (10,219.13)	\$ (35,275.21)	\$ -

Primary Activities for Allocating Cost Center 200076:

Xcel Foundation services includes the labor and non-labor costs associated with the management and administration of the Xcel Energy Foundation.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Xcel Foundation services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200077	Description Branding			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 12,523.38	\$ -	\$ -	\$ 12,523.38
426.4 - Life Insurance	0.66	(0.66)	-	-
426.5 - Other Deductions	50.52	(50.52)	-	-
912 - Demonstrating and selling expenses	35.02	-	-	35.02
920 - Administrative and general salaries	178,847.13	-	3,922.29	182,769.42
921 - Office supplies and expenses	19,711.78	-	(10.27)	19,701.51
923 - Outside services employed	44,237.39	-	-	44,237.39
925 - Injuries & Damages	167.67	-	-	167.67
926 - Employee pensions and benefits	33,012.91	-	2,947.60	35,960.51
930.1 - General advertising expenses	942,323.06	-	(942,323.06)	-
931 - Rents	25.93	-	-	25.93
935 - Maintenance of general plant	1.15	-	-	1.15
	\$ 1,230,936.60	\$ (51.18)	\$ (935,463.43)	\$ 295,421.99

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Customer and Innovation Officer	\$ 1,153,157.01	\$ (49.80)	\$ (938,229.88)	\$ 214,877.33
Corporate Strategy and Communication	14,945.60	-	422.45	15,368.05
Property Services	31.80	-	0.02	31.82
SS Company Benefits	62,293.23	-	2,333.94	64,627.17
Supply Chain	508.96	(1.38)	10.05	517.63
	\$ 1,230,936.60	\$ (51.18)	\$ (935,463.43)	\$ 295,421.99

Primary Activities for Allocating Cost Center 200077:

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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Branding services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200078	Description Governmental Affairs			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 12,671.43	\$ -	\$ -	\$ 12,671.43
426.1 - Donations	6,934.90	(6,934.90)	-	-
426.4 - Life Insurance	38,862.99	(38,862.99)	-	-
426.5 - Other Deductions	543.61	(543.61)	-	-
920 - Administrative and general salaries	149,412.92	-	3,842.70	153,255.62
921 - Office supplies and expenses	8,889.31	-	(5.83)	8,883.48
923 - Outside services employed	43,803.81	-	-	43,803.81
925 - Injuries & Damages	169.38	-	-	169.38
926 - Employee pensions and benefits	33,780.43	-	2,780.96	36,561.39
930.2 - Miscellaneous general expenses	4,664.86	-	-	4,664.86
931 - Rents	0.66	-	-	0.66
	\$ 299,734.30	\$ (46,341.50)	\$ 6,617.82	\$ 260,010.62

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Corporate Strategy and Communication	\$ 141.70	\$ -	\$ -	\$ 141.70
ES Business Operations	77.02	-	1.81	78.83
ES VP Energy Supply	(6,374.94)	(21.63)	122.58	(6,273.99)
Policy & Regulatory Compliance	248,390.17	(46,319.80)	4,253.41	206,323.78
Property Services	0.17	-	-	0.17
SS Company Benefits	57,329.43	-	2,235.93	59,565.36
Supply Chain	170.75	(0.07)	4.10	174.78
	\$ 299,734.30	\$ (46,341.50)	\$ 6,617.82	\$ 260,010.62

Primary Activities for Allocating Cost Center 200078:

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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Governmental Affairs services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200079	Description Federal Lobbying			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.2 - Taxes other than income taxes, other income and deductions	\$ 5,284.14	\$ -	\$ -	\$ 5,284.14
426.1 - Donations	176.83	(176.83)	-	-
426.4 - Life Insurance	187,909.85	(187,909.85)	-	-
	\$ 193,370.82	\$ (188,086.68)	\$ -	\$ 5,284.14

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 107.23	\$ (107.23)	\$ -	\$ -
Customer Care	374.54	(374.54)	-	-
Finance & Corporate Development	78.21	(78.21)	-	-
Policy & Regulatory Compliance	115,036.01	(114,725.21)	-	310.80
Property Services	30,407.26	(30,407.26)	-	-
Risk Management and Audit Services	21,168.17	(21,168.17)	-	-
SS Company Benefits	25,775.99	(20,802.65)	-	4,973.34
Supply Chain	423.41	(423.41)	-	-
	\$ 193,370.82	\$ (188,086.68)	\$ -	\$ 5,284.14

Primary Activities for Allocating Cost Center 200079:

Federal Lobbying services includes the labor and non-labor costs for federal and state lobbying activities and the federal Political Action Committee (PAC).

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Federal Lobbying services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are provided to a subset of companies based on who benefits from the services. These costs are recorded in FERC 426.4.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200080	Description Capital Asset Accounting			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,313.00	\$ -	\$ -	1,313.00
920 - Administrative and general salaries	17,422.97	-	418.01	17,840.98
925 - Injuries & Damages	19.12	-	-	19.12
926 - Employee pensions and benefits	3,933.06	-	137.90	4,070.96
	\$ 22,688.15	\$ -	\$ 555.91	\$ 23,244.06

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 19,465.91	\$ -	\$ 452.94	\$ 19,918.85
SS Company Benefits	3,222.24	-	102.96	3,325.20
	\$ 22,688.15	\$ -	\$ 555.91	\$ 23,244.06

Primary Activities for Allocating Cost Center 200080:

Capital Asset Accounting 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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Capital Asset Accounting services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description				
200081	Accounting, Reporting & Taxes				
Update Test Year Affiliate Billings to SPS					
(A)	(B)	(C)	(D)	(E)	
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
408.1 - Tax Other Than Income Tax - Payroll	\$ 16,552.21	\$ -	\$ -	\$ 16,552.21	
920 - Administrative and general salaries	3,417.79	-	102.33	3,520.12	
921 - Office supplies and expenses	5,499.92	-	(9.67)	5,490.25	
923 - Outside services employed	27.71	-	-	27.71	
925 - Injuries & Damages	4.37	-	-	4.37	
926 - Employee pensions and benefits	542.74	-	76.14	618.88	
	\$ 26,044.74	\$ -	\$ 168.80	\$ 26,213.54	

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
Business Systems	\$ 13,082.60	\$ -	0.09	\$ 13,082.69	
Controller	3,421.06	-	92.67	3,513.73	
Corporate Other	8,755.19	-	-	8,755.19	
SS Company Benefits	785.83	-	76.04	861.87	
Supply Chain	0.06	-	0.00	0.06	
	\$ 26,044.74	\$ -	\$ 168.80	\$ 26,213.54	

Primary Activities for Allocating Cost Center 200081:

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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Accounting Reporting & Taxes services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200084	Description Risk Management			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
925 - Injuries & Damages	1,594,194.30	-	-	1,594,194.30
	\$ 1,594,194.30	\$ -	\$ -	\$ 1,594,194.30
<u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Treasurer	1,594,194.30	-	-	1,594,194.30
	\$ 1,594,194.30	\$ -	\$ -	\$ 1,594,194.30

Primary Activities for Allocating Cost Center 200084:

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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Risk Management services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200086	Description Legal & Claims Services			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 635.53	\$ -	\$ -	\$ 635.53
426.4 - Life Insurance	0.08	(0.08)	-	-
426.5 - Other Deductions	0.01	(0.01)	-	-
920 - Administrative and general salaries	7,575.38	-	202.62	7,778.00
921 - Office supplies and expenses	11,162.73	-	-	11,162.73
922 - Administrative Transfer Credit	7,572.23	-	-	7,572.23
923 - Outside services employed	10.25	-	-	10.25
925 - Injuries & Damages	1,338.04	-	12.59	1,350.63
926 - Employee pensions and benefits	0.01	-	(0.01)	-
930.1 - General advertising expenses	0.13	-	-	0.13
	\$ 28,294.39	\$ (0.09)	\$ 215.20	\$ 28,509.50

<u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 12,102.00	\$ -	\$ -	\$ 12,102.00
GC Legal Services	15,844.87	-	204.71	16,049.58
Property Services	0.13	-	-	0.13
SS Company Benefits	290.50	-	9.17	299.67
Supply Chain	56.89	(0.09)	1.32	58.12
	\$ 28,294.39	\$ (0.09)	\$ 215.20	\$ 28,509.50

Primary Activities for Allocating Cost Center 200086:

Legal & Claims 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, contracts, and claims services related to casualty, public, and company claims.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Legal & Claims Services that could not be directly charged to a specific legal entity and are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200087	Description Accounting, Reporting & Tax - Regulated			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 77,045.60	\$ -	\$ -	\$ 77,045.60
426.2 - Life Insurance	6,798.68	(6,798.68)	-	-
426.3 - Penalties	21.41	(21.41)	-	-
426.4 - Life Insurance	32.36	(32.36)	-	-
426.5 - Other Deductions	38,212.06	(38,212.06)	-	-
920 - Administrative and general salaries	1,036,286.19	-	24,454.23	1,060,740.42
921 - Office supplies and expenses	4,136.30	-	(138.22)	3,998.08
923 - Outside services employed	149,818.45	-	-	149,818.45
925 - Injuries & Damages	1,035.32	-	-	1,035.32
926 - Employee pensions and benefits	204,062.64	-	17,611.36	221,674.00
930.1 - General advertising expenses	0.98	-	(0.98)	-
931 - Rents	30.06	-	-	30.06
935 - Maintenance of general plant	1.48	-	-	1.48
	\$ 1,517,481.53	\$ (45,064.51)	\$ 41,926.39	\$ 1,514,343.41

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 4,813.44	\$ -	\$ 5.77	\$ 4,819.21
Chief Customer and Innovation Officer	46.31	-	1.39	47.70
Controller	576,318.48	(201.25)	15,794.02	591,911.25
Corporate Other	(26,034.34)	(21.41)	-	(26,055.75)
Finance & Corporate Development	298,745.46	(44,810.26)	6,005.07	259,940.27
Property Services	38.09	-	0.02	38.11
SS Company Benefits	357,013.84	-	14,304.42	371,318.26
Supply Chain	956.45	(3.13)	20.31	973.63
Tax Services	305,583.80	(28.46)	5,795.39	311,350.73
	\$ 1,517,481.53	\$ (45,064.51)	\$ 41,926.39	\$ 1,514,343.41

Primary Activities for Allocating Cost Center 200087:

Accounting, Reporting & Tax - Regulated 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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Accounting, Reporting & Tax - Regulated services that could not be directly charged to a specific legal entity and are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to regulated companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200088	Description Accounting, Reporting, Tax & Audit Services - Regulated Electric			
<u>Update Test Year Affiliate Billings to SPS</u> (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 14,787.30	\$ -	\$ -	\$ 14,787.30
426.4 - Life Insurance	29,862.10	(29,862.10)	-	-
426.5 - Other Deductions	28.55	(28.55)	-	-
920 - Administrative and general salaries	201,157.41	-	4,779.61	205,937.02
921 - Office supplies and expenses	2,745.94	-	(14.00)	2,731.94
923 - Outside services employed	5,106.41	-	-	5,106.41
925 - Injuries & Damages	203.26	-	-	203.26
926 - Employee pensions and benefits	39,856.98	-	3,119.60	42,976.58
930.1 - General advertising expenses	0.05	-	(0.05)	-
930.2 - Miscellaneous general expenses	376,619.03	-	-	376,619.03
931 - Rents	1.92	-	-	1.92
935 - Maintenance of general plant	0.06	-	-	0.06
	\$ 670,369.01	\$ (29,890.65)	\$ 7,885.15	\$ 648,363.51

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Executive Officer	\$ 390,654.63	\$ (29,861.98)	\$ -	\$ 360,792.65
Controller	24,539.30	(28.46)	576.90	25,087.74
ES Environmental	15,826.38	-	-	15,826.38
Finance & Corporate Development	165,041.97	-	4,446.93	169,488.90
Property Services	2.21	-	-	2.21
Risk Management and Audit Services	11,228.72	-	318.69	11,547.41
SS Company Benefits	63,042.36	-	2,541.90	65,584.26
Supply Chain	33.44	(0.21)	0.74	33.97
	\$ 670,369.01	\$ (29,890.65)	\$ 7,885.15	\$ 648,363.51

Primary Activities for Allocating Cost Center 200088:

Accounting, Reporting, Tax & Audit Services - Regulated Electric 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, capital asset accounting auditing operating companies, 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. Additionally, costs for electric association dues including Edison Electric Institute (EEI).

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Accounting, Reporting, Tax & Audit Services - Regulated Electric services that could not be directly charged to a specific legal entity and are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to regulated companies with electric operations who benefits from the services.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200089	Description Audit Services - OpCo's & TransCo's			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,048.55	\$ -	\$ -	1,048.55
920 - Administrative and general salaries	14,115.87	-	349.13	14,465.00
921 - Office supplies and expenses	278.80	-	(2.06)	276.74
923 - Outside services employed	454.26	-	-	454.26
925 - Injuries & Damages	12.14	-	-	12.14
926 - Employee pensions and benefits	2,659.24	-	275.44	2,934.68
	\$ 18,568.86	\$ -	\$ 622.51	\$ 19,191.37

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Risk Management and Audit Services	\$ 13,630.07	\$ -	\$ 384.85	\$ 14,014.92
SS Company Benefits	4,938.79	-	237.66	5,176.45
	\$ 18,568.86	\$ -	\$ 622.51	\$ 19,191.37

Primary Activities for Allocating Cost Center 200089:

Audit Services - OpCo's & Trans Co's 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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Audit Services - OpCo's & Trans Co's services that could not be directly charged to a specific legal entity and are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to the operating companies and Transmission-only companies who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200090	Description Risk Management - OpCo's & TransCo's			
Update Test Year Affiliate Billings to SPS (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 30,787.36	\$ -	\$ -	\$ 30,787.36
426.4 - Life Insurance	0.81	(0.81)	-	-
426.5 - Other Deductions	0.29	(0.29)	-	-
920 - Administrative and general salaries	412,694.27	-	9,553.09	422,247.36
921 - Office supplies and expenses	13,542.91	-	(106.46)	13,436.45
923 - Outside services employed	39,503.57	-	-	39,503.57
924 - Property insurance	1,868.46	-	-	1,868.46
925 - Injuries & Damages	412.67	-	-	412.67
926 - Employee pensions and benefits	79,761.88	-	7,061.16	86,823.04
930.1 - General advertising expenses	29.58	-	(29.58)	-
930.2 - Miscellaneous general expenses	187.87	-	(187.87)	-
931 - Rents	12.00	-	-	12.00
935 - Maintenance of general plant	0.57	-	-	0.57
	\$ 578,802.24	\$ (1.10)	\$ 16,290.34	\$ 595,091.48

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Finance & Corporate Development	\$ 130,290.11	\$ -	\$ 3,387.60	\$ 133,677.71
Property Services	14.79	-	0.01	14.80
Risk Management and Audit Services	300,716.81	-	7,208.87	307,925.68
SS Company Benefits	145,267.29	-	5,682.26	150,949.55
Supply Chain	577.02	(1.10)	11.61	587.53
Treasurer	1,936.22	-	-	1,936.22
	\$ 578,802.24	\$ (1.10)	\$ 16,290.34	\$ 595,091.48

Primary Activities for Allocating Cost Center 200090:

Risk Management - OpCo's & TransCo's 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).

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Risk Management - OpCo's & TransCo's services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to the operating companies and Transmission-only companies who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200091	Description Captive Insurance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,444.46	\$ -	\$ -	3,444.46
920 - Administrative and general salaries	46,661.47	-	1,086.42	47,747.89
921 - Office supplies and expenses	(3,434.71)	-	(8.40)	(3,443.11)
922 - Administrative Transfer Credit	(74,483.89)	-	-	(74,483.89)
925 - Injuries & Damages	190,773.76	-	-	190,773.76
926 - Employee pensions and benefits	8,928.02	-	774.94	9,702.96
	\$ 171,889.11	\$ -	\$ 1,852.96	\$ 173,742.07

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
SS Company Benefits	\$ 15,920.18	\$ -	623.61	\$ 16,543.79
Treasurer	155,968.93	-	1,229.35	157,198.28
	\$ 171,889.11	\$ -	\$ 1,852.96	\$ 173,742.07

Primary Activities for Allocating Cost Center 200091:

Captive Insurance - The Property Loss Control Engineers services includes the labor and non-labor costs for each primary Operating Company(s) 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 Operating Companies (OpCo's) and it is further shared at periodic Engineering meetings hosted by Hazard Insurance, which bring together Engineers from the OpCo's, the Property Loss Control Engineers and Insurance Company representatives to promote Loss Control.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Captive Insurance services that could not be directly charged to a specific legal entity and are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200092	Description Corporate Strategy & Business Development			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 14,402.93	\$ -	\$ -	\$ 14,402.93
426.1 - Donations	5,277.58	(5,277.58)	-	-
426.4 - Life Insurance	0.23	(0.23)	-	-
426.5 - Other Deductions	273.74	(273.74)	-	-
908 - Customer assistance expenses	2,057.57	-	-	2,057.57
920 - Administrative and general salaries	200,954.36	-	4,678.99	205,633.35
921 - Office supplies and expenses	26,307.43	-	(180.21)	26,127.22
923 - Outside services employed	32,604.05	-	-	32,604.05
925 - Injuries & Damages	196.03	-	-	196.03
926 - Employee pensions and benefits	39,790.13	-	3,240.97	43,031.10
930.1 - General advertising expenses	3,611.87	-	(3,611.87)	-
930.2 - Miscellaneous general expenses	1,332.99	-	-	1,332.99
931 - Rents	7.52	-	-	7.52
935 - Maintenance of general plant	0.31	-	-	0.31
	\$ 326,816.74	\$ (5,551.55)	\$ 4,127.89	\$ 325,393.08

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Marketing	\$ 107,386.51	\$ (1,611.62)	\$ 2,715.76	\$ 108,490.65
Property Services	9.01	-	0.00	9.01
SS Company Benefits	66,930.12	-	2,601.65	69,531.77
Strategic Revenue Initiatives	152,227.92	(3,939.66)	(1,195.09)	147,093.17
Supply Chain	263.18	(0.27)	5.56	268.47
	\$ 326,816.74	\$ (5,551.55)	\$ 4,127.89	\$ 325,393.08

Primary Activities for Allocating Cost Center 200092:

Corporate Strategy & Business Development services include 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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Corporate Strategy & Business Development services that could not be directly charged to a specific legal entity and are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200093	Description Legal - OpCo's & TransCo's			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 5,444.25	\$ -	\$ -	\$ 5,444.25
426.4 - Life Insurance	0.65	(0.65)	-	-
426.5 - Other Deductions	0.46	(0.46)	-	-
920 - Administrative and general salaries	73,641.65	-	1,684.94	75,326.59
921 - Office supplies and expenses	627.42	-	(139.79)	487.63
923 - Outside services employed	55,841.81	-	-	55,841.81
925 - Injuries & Damages	70.64	-	-	70.64
926 - Employee pensions and benefits	13,518.21	-	1,314.78	14,832.99
930.1 - General advertising expenses	0.30	-	(0.30)	-
931 - Rents	10.07	-	-	10.07
935 - Maintenance of general plant	0.48	-	-	0.48
	\$ 149,155.94	\$ (1.11)	\$ 2,859.63	\$ 152,014.46

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
GC Legal Services	\$ 121,092.58	\$ -	\$ 1,802.47	\$ 122,895.05
Property Services	12.67	-	0.01	12.68
SS Company Benefits	27,628.40	-	1,048.32	28,676.72
Supply Chain	422.29	(1.11)	8.83	430.01
	\$ 149,155.94	\$ (1.11)	\$ 2,859.63	\$ 152,014.46

Primary Activities for Allocating Cost Center 200093:

Legal - OpCo's & TransCo's services include 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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Legal - OpCo's & TransCo's services that could not be directly charged to a specific legal entity and are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to the operating companies and Transmission-only companies who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200094	Description Supply Chain			
<u>Update Test Year Affiliate Billings to SPS</u> (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 11.37	\$ -	\$ (1.06)	\$ 10.31
	<u>\$ 11.37</u>	<u>\$ -</u>	<u>\$ (1.06)</u>	<u>\$ 10.31</u>
 <u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Supply Chain	11.37	-	(1.06)	10.31
	<u>\$ 11.37</u>	<u>\$ -</u>	<u>\$ (1.06)</u>	<u>\$ 10.31</u>

Primary Activities for Allocating Cost Center 200094:

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.).

Billing Method

Asset/Revenue/Number of Employees

Justification for Billing Method

Supply Chain services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to the operating companies who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200096	Description Energy Markets - Business Services			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 14,119.81	\$ -	\$ -	\$ 14,119.81
426.4 - Life Insurance	1.66	(1.66)	-	-
426.5 - Other Deductions	0.46	(0.46)	-	-
920 - Administrative and general salaries	198,472.07	-	4,490.84	202,962.91
921 - Office supplies and expenses	672,016.26	-	(0.25)	672,016.01
923 - Outside services employed	27,321.81	-	-	27,321.81
925 - Injuries & Damages	204.41	-	-	204.41
926 - Employee pensions and benefits	36,345.32	-	3,490.45	39,835.77
930.1 - General advertising expenses	1.27	-	(1.27)	-
931 - Rents	33.71	-	-	33.71
935 - Maintenance of general plant	1.60	-	-	1.60
	\$ 948,518.38	\$ (2.12)	\$ 7,979.78	\$ 956,496.04

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 872,482.76	\$ -	\$ 5,205.67	\$ 877,688.43
Controller	55.24	-	-	55.24
Property Services	42.10	-	0.03	42.13
SS Company Benefits	74,658.39	-	2,746.80	77,405.19
Supply Chain	1,279.89	(2.12)	27.28	1,305.05
	\$ 948,518.38	\$ (2.12)	\$ 7,979.78	\$ 956,496.04

Primary Activities for Allocating Cost Center 200096:

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.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Energy Markets - Business Services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200097	Description Accounting and Finance Software Applications Maintenance			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 22.17	\$ -	\$ -	22.17
920 - Administrative and general salaries	324.96	-	5.90	330.86
921 - Office supplies and expenses	62,081.40	-	-	62,081.40
923 - Outside services employed	776.86	-	-	776.86
925 - Injuries & Damages	0.31	-	-	0.31
926 - Employee pensions and benefits	66.28	-	5.52	71.80
	\$ 63,271.98	\$ -	\$ 11.42	\$ 63,283.40

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 63,116.05	\$ -	7.76	\$ 63,123.81
SS Company Benefits	151.86	-	3.56	155.42
Supply Chain	4.07	-	0.10	4.17
	\$ 63,271.98	\$ -	\$ 11.42	\$ 63,283.40

Primary Activities for Allocating Cost Center 200097:

Accounting and Finance Software Applications Maintenance services include the labor and non-labor operating costs for the application development and maintenance of the software applications used for accounting and finance business functions.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Accounting and Finance Software Applications Maintenance - The Business Systems expenses related to maintenance of this system that could not be directly charged to a specific legal entity and are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200098	Electric Transmission FERC 566			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 464.19	\$ -	\$ -	\$ 464.19
566 - Miscellaneous transmission expenses	6,331.29	-	184.74	6,516.03
925 - Injuries & Damages	8.87	-	-	8.87
926 - Employee pensions and benefits	1,478.72	-	(9.83)	1,468.89
	\$ 8,283.07	\$ -	\$ 174.91	\$ 8,457.98

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Finance & Corporate Development	\$ 9,099.09	\$ -	\$ 170.96	\$ 9,270.05
SS Company Benefits	(816.02)	-	3.95	(812.07)
	\$ 8,283.07	\$ -	\$ 174.91	\$ 8,457.98

Primary Activities for Allocating Cost Center 200098:

Electric Transmission FERC 566 services include transmission electric labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting.

Billing Method

Assets/Revenue/Number of Employees

Justification for Billing Method

Electric Transmission FERC 566 charges that can not be directly charged to a specific legal entity and are corporate in nature. The three factor formula is used because these charges are comprised of a broad spectrum of activities and no measurable method of cost causative allocation was found.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200104	Accounting & Reporting – PSCo & SPS			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 7,365.19	\$ -	\$ -	\$ 7,365.19
426.4 - Life Insurance	0.04	(0.04)	-	-
426.5 - Other Deductions	0.02	(0.02)	-	-
920 - Administrative and general salaries	105,189.54	-	2,044.06	107,233.60
921 - Office supplies and expenses	70.42	-	-	70.42
923 - Outside services employed	9,145.57	-	-	9,145.57
925 - Injuries & Damages	105.09	-	-	105.09
926 - Employee pensions and benefits	20,191.16	-	1,764.33	21,955.49
930.1 - General advertising expenses	0.01	-	(0.01)	-
931 - Rents	0.39	-	-	0.39
	<u>\$ 142,067.43</u>	<u>\$ (0.06)</u>	<u>\$ 3,808.38</u>	<u>\$ 145,875.75</u>

<u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2,233.45	\$ -	\$ 15.75	\$ 2,249.20
Finance & Corporate Development	93,884.52	-	2,591.62	96,476.14
Property Services	0.42	-	-	0.42
SS Company Benefits	45,883.90	-	1,199.43	47,083.33
Supply Chain	65.14	(0.06)	1.58	66.66
	<u>\$ 142,067.43</u>	<u>\$ (0.06)</u>	<u>\$ 3,808.38</u>	<u>\$ 145,875.75</u>

Primary Activities for Allocating Cost Center 200104:

Accounting & Reporting - PSCo & SPS includes the labor and non-labor costs associated with PSCo & SPS accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting.

Billing Method

Assets/Revenue/Number of Employees

Justification for Billing Method

Accounting & Reporting - PSCo & SPS services that could not be directly charged to a specific legal entity and are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to PSCo & SPS who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200111	Description Enterprise Application Integration (EAI)			
<u>Update Test Year Affiliate Billings to SPS</u> (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1.13	\$ -	\$ -	\$ 1.13
506 - Miscellaneous steam power expenses	16,660.07	-	0.05	16,660.12
507 - Rents	0.08	-	-	0.08
588 - Miscellaneous distribution expenses	6,452.50	-	0.02	6,452.52
589 - Rents	0.03	-	-	0.03
902 - Meter reading expenses	4,979.76	-	0.02	4,979.78
903 - Customer records and collection expenses	20,041.31	-	0.07	20,041.38
920 - Administrative and general salaries	8.68	-	0.22	8.90
921 - Office supplies and expenses	63,954.09	-	-	63,954.09
923 - Outside services employed	141.31	-	-	141.31
925 - Injuries & Damages	0.01	-	-	0.01
926 - Employee pensions and benefits	2.42	-	0.22	2.64
930.1 - General advertising expenses	0.06	-	(0.06)	-
931 - Rents	11,601,574.92	-	-	11,601,574.92
935 - Maintenance of general plant	0.01	-	-	0.01
	\$ 11,713,816.38	\$ -	\$ 0.54	\$ 11,713,816.92

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 11,713,796.00	\$ -	0.07	\$ 11,713,796.07
Property Services	0.92	-	-	0.92
SS Company Benefits	4.65	-	0.18	4.83
Supply Chain	14.81	-	0.28	15.09
	\$ 11,713,816.38	\$ -	\$ 0.54	\$ 11,713,816.92

Primary Activities for Allocating Cost Center 200111:

Enterprise Application Integration (EAI) 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.

Billing Method

Average of a Select Set of Software Allocators

Justification for Billing Method

Enterprise Application Integration (EAI) using average of selected software systems to allocate costs is reasonable because EAI is primarily the server costs supporting the selected software applications and benefits the companies using the software applications.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200112	Description Mainframe Charges			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 23.63	\$ -	\$ -	\$ 23.63
902 - Meter reading expenses	108,783.42	-	2.22	108,785.64
920 - Administrative and general salaries	184.04	-	4.72	188.76
921 - Office supplies and expenses	231,834.95	-	-	231,834.95
923 - Outside services employed	3,330.87	-	-	3,330.87
925 - Injuries & Damages	0.06	-	-	0.06
926 - Employee pensions and benefits	49.24	-	5.29	54.53
931 - Rents	0.87	-	-	0.87
935 - Maintenance of general plant	0.02	-	-	0.02
	\$ 344,207.10	\$ -	\$ 12.23	\$ 344,219.33

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 344,103.40	\$ -	7.23	\$ 344,110.63
Property Services	0.95	-	-	0.95
SS Company Benefits	91.86	-	4.69	96.55
Supply Chain	10.89	-	0.31	11.20
	\$ 344,207.10	\$ -	\$ 12.23	\$ 344,219.33

Primary Activities for Allocating Cost Center 200112:

Mainframe Charges include labor and non-labor costs related to mainframe expenses for development, maintenance, and licensing. The Mainframe is comprised of three applications: Time, Gas Management System, and Monitoring Device Management System applications. This is used primarily by the Business Systems Organization.

Billing Method

Average of a Select Set of Software Allocators

Justification for Billing Method

Mainframe Charges expenses cannot be directly charged to a specific legal entity as the system is used by multiple entities. Using an average of selected software systems to allocate costs is reasonable because Mainframe primarily supports these selected software systems.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200115	Description Miscellaneous Applications			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,723.50	\$ -	\$ -	\$ 3,723.50
426.4 - Life Insurance	11.73	(11.73)	-	-
426.5 - Other Deductions	4.53	(4.53)	-	-
506 - Miscellaneous steam power expenses	534,563.88	-	214.52	534,778.40
507 - Rents	16.40	-	-	16.40
556 - System control and load dispatching	9,508.66	-	3.68	9,512.34
561.2 - Load dispatch-Monitor and operate transmission system	310,302.50	-	124.52	310,427.02
567 - Rents	9.53	-	-	9.53
581 - Load dispatching	112,340.04	-	44.93	112,384.97
588 - Miscellaneous distribution expenses	206,965.10	-	83.18	207,048.28
589 - Rents	9.72	-	-	9.72
902 - Meter reading expenses	159,611.78	-	64.29	159,676.07
903 - Customer records and collection expenses	267,514.82	-	107.52	267,622.34
920 - Administrative and general salaries	29,913.03	-	721.71	30,634.74
921 - Office supplies and expenses	1,699,319.64	-	(6.71)	1,699,312.93
923 - Outside services employed	19,214.68	-	-	19,214.68
925 - Injuries & Damages	51.71	-	-	51.71
926 - Employee pensions and benefits	11,127.96	-	1,050.63	12,178.59
930.1 - General advertising expenses	8.23	-	(8.23)	-
931 - Rents	150.84	-	-	150.84
935 - Maintenance of general plant	5.11	-	-	5.11
	\$ 3,364,373.39	\$ (16.26)	\$ 2,400.04	\$ 3,366,757.17

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 3,337,787.86	\$ -	\$ 1,395.71	\$ 3,339,183.57
Property Services	247.28	-	0.15	247.43
SS Company Benefits	20,140.00	-	882.50	21,022.50
Supply Chain	6,198.25	(16.26)	121.68	6,303.67
	\$ 3,364,373.39	\$ (16.26)	\$ 2,400.04	\$ 3,366,757.17

Primary Activities for Allocating Cost Center 200115:

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.

Billing Method

Average of all Software percentages

Justification for Billing Method

Miscellaneous Applications using average of all software systems to allocate costs is reasonable because Miscellaneous Applications is primarily the server costs supporting the software applications and benefits the companies using the software applications.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200116	Distribution Electric Supervision & Engineering (S&E) FERC 580			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 7,418.30	\$ -	\$ -	\$ 7,418.30
426.4 - Life Insurance	0.26	(0.26)	-	-
426.5 - Other Deductions	57.07	(57.07)	-	-
580 - Operation supervision and engineering	114,044.72	-	(2,163.10)	111,881.62
589 - Rents	3,678.79	-	-	3,678.79
925 - Injuries & Damages	93.99	-	-	93.99
926 - Employee pensions and benefits	16,420.76	-	1,258.82	17,679.58
930.1 - General advertising expenses	0.14	-	(0.14)	-
930.2 - Miscellaneous general expenses	185,584.48	-	-	185,584.48
	<u>\$ 327,298.51</u>	<u>\$ (57.33)</u>	<u>\$ (904.43)</u>	<u>\$ 326,336.75</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 390.68	\$ -	\$ -	\$ 390.68
Distribution Business Operations	10,048.80	(46.47)	10.53	10,012.86
Distribution Electric Engineering	288,103.67	(10.51)	(1,876.81)	286,216.35
Property Services	4.64	-	0.00	4.64
SS Company Benefits	28,431.84	-	955.27	29,387.11
Supply Chain	110.94	(0.35)	2.49	113.08
Workforce Relations & Safety	207.94	-	4.10	212.04
	<u>\$ 327,298.51</u>	<u>\$ (57.33)</u>	<u>\$ (904.43)</u>	<u>\$ 326,336.75</u>

Primary Activities for Allocating Cost Center 200116:

Distribution Electric Supervision & Engineering (S&E) FERC 580 services includes the labor and expenses incurred in the general supervision and direction of the operation of the electric distribution system.

Billing Method

Total Electric Distribution Plant

Justification for Billing Method

Distribution Electric Supervision & Engineering (S&E) FERC 580 using the electric distribution plant to allocate the costs is reasonable because there is a cost causative relationship with the operations supported by electric distribution.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200117	Description Distribution Electric Metering FERC 586			
<u>Update Test Year Affiliate Billings to SPS</u> (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,727.34	\$ -	\$ -	\$ 1,727.34
586 - Meter expenses	23,359.97	-	495.87	23,855.84
589 - Rents	4.35	-	-	4.35
925 - Injuries & Damages	26.82	-	-	26.82
926 - Employee pensions and benefits	4,552.54	-	118.66	4,671.20
	\$ 29,671.02	\$ -	\$ 614.53	\$ 30,285.55

Detail By Affiliate Classification

<u>Affiliate Class</u>	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 212.25	\$ -	\$ 6.37	\$ 218.62
Distribution Business Operations	25,727.16	-	540.25	26,267.41
SS Company Benefits	3,731.61	-	67.91	3,799.52
	\$ 29,671.02	\$ -	\$ 614.53	\$ 30,285.55

Primary Activities for Allocating Cost Center 200117:

Distribution Electric Metering FERC 586 services include labor, materials used, and expenses incurred in the operation of customer meters and associated equipment (e.g. electric distribution meters standards and development, meter purchases, etc.

Billing Method

Electric Distribution Plant

Justification for Billing Method

Distribution Electric Metering FERC 586 using electric distribution plant to allocate meter costs is reasonable because there is a cost causative relationship with the electric distribution plant and meter operations supported by electric distribution.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200118	Description Distribution Electric Load Dispatching/EMS FERC 581			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 53.72	\$ -	\$ -	\$ 53.72
426.4 - Life Insurance	0.21	(0.21)	-	-
426.5 - Other Deductions	0.43	(0.43)	-	-
581 - Load dispatching	29,149.68	-	20.31	29,169.99
589 - Rents	1.46	-	-	1.46
925 - Injuries & Damages	0.79	-	-	0.79
926 - Employee pensions and benefits	176.27	-	16.66	192.93
930.1 - General advertising expenses	0.17	-	(0.17)	-
	\$ 29,382.73	\$ (0.64)	\$ 36.80	\$ 29,418.89

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 27,922.90	\$ -	\$ 18.37	\$ 27,941.27
Chief Customer and Innovation Officer	985.58	-	-	985.58
Property Services	2.65	-	0.00	2.65
SS Company Benefits	310.73	-	14.18	324.91
Supply Chain	160.87	(0.64)	4.25	164.48
	\$ 29,382.73	\$ (0.64)	\$ 36.80	\$ 29,418.89

Primary Activities for Allocating Cost Center 200118:

Distribution Electric Load Dispatching/EMS FERC 581 services include labor, materials used, and expenses incurred in load dispatching operations pertaining to the distribution of electricity. This includes Energy Management Systems (EMS) which provides supervisory control and data acquisition (SCADA) of substation devices through Remote Terminal Units (RTU's).

Billing Method

Electric Distribution Plant

Justification for Billing Method

Distribution Electric Load Dispatching/EMS FERC 581 using electric distribution plant to allocate costs is reasonable because there is a cost causative relationship with the operations supported by load dispatching/EMS-distribution.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200119	Distribution Electric & Gas Miscellaneous FERC 588 & 880			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 249.58	\$ -	\$ -	\$ 249.58
426.4 - Life Insurance	0.18	(0.18)	-	-
426.5 - Other Deductions	0.09	(0.09)	-	-
588 - Miscellaneous distribution expenses	211,021.74	-	91.35	211,113.09
589 - Rents	1.01	-	-	1.01
925 - Injuries & Damages	2.50	-	-	2.50
926 - Employee pensions and benefits	622.94	-	66.24	689.18
930.1 - General advertising expenses	0.03	-	(0.03)	-
931 - Rents	0.94	-	-	0.94
	\$ 211,899.01	\$ (0.27)	\$ 157.56	\$ 212,056.30

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 210,811.44	\$ -	\$ 94.18	\$ 210,905.62
Property Services	2.33	-	0.00	2.33
SS Company Benefits	1,016.25	-	61.86	1,078.11
Supply Chain	68.99	(0.27)	1.52	70.24
	\$ 211,899.01	\$ (0.27)	\$ 157.56	\$ 212,056.30

Primary Activities for Allocating Cost Center 200119:

Distribution Electric & Gas Miscellaneous FERC 588 & 880 services include labor, materials used, and expenses incurred in distribution system operation not provided for elsewhere. This includes software system labor and non-labor costs for the maintenance that support the electric and gas distribution to our customers as well as non-capital engineering & supervision costs.

Billing Method

Electric distribution plant/Gas distribution plant.

Justification for Billing Method

Distribution Electric & Gas Miscellaneous FERC 588 & 880 using a ratio of electric distribution plant/gas distribution plant to allocate costs is reasonable because there is a cost causative relationship between the work performed by operations and distribution plant.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description				
200121	Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859				
<u>Update Test Year Affiliate Billings to SPS</u>					
(A)	(B)	(C)	(D)	(E)	
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
408.1 - Tax Other Than Income Tax - Payroll	\$ 0.40	\$ -	\$ -	\$ 0.40	
426.4 - Life Insurance	0.05	(0.05)	-	-	
426.5 - Other Deductions	0.02	(0.02)	-	-	
588 - Miscellaneous distribution expenses	1,156.93	-	0.20	1,157.13	
589 - Rents	0.07	-	-	0.07	
926 - Employee pensions and benefits	1.45	-	0.12	1.57	
931 - Rents	0.07	-	-	0.07	
	<u>\$ 1,158.99</u>	<u>\$ (0.07)</u>	<u>\$ 0.32</u>	<u>\$ 1,159.24</u>	

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
Finance & Corporate Development	\$ 1,147.71	\$ -	\$ -	\$ 1,147.71	
Property Services	0.17	-	-	0.17	
SS Company Benefits	2.13	-	0.11	2.24	
Supply Chain	8.98	(0.07)	0.20	9.11	
	<u>\$ 1,158.99</u>	<u>\$ (0.07)</u>	<u>\$ 0.32</u>	<u>\$ 1,159.24</u>	

Primary Activities for Allocating Cost Center 200121:

Distribution Electric & Gas and Transmission Gas Miscellaneous 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.

Billing Method

Electric Distribution, Gas Transmission, and Gas Distribution Plant

Justification for Billing Method

Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859 charges that cannot be directly charged to a specific business unit and are corporate in nature. Using a ratio of electric distribution plant/gas transmission plant/gas distribution plant to allocate Utility Group costs is reasonable because there is a cost causative relationship with operations supported by Utilities Group.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200122	Transmission Electric Supervision & Engineering (S&E) FERC 560			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 141,834.40	\$ -	\$ -	\$ 141,834.40
426.1 - Donations	1,218.63	(1,218.63)	-	-
426.4 - Life Insurance	4,583.30	(4,583.30)	-	-
426.5 - Other Deductions	957.77	(957.77)	-	-
560 - Operation supervision and engineering	2,511,460.68	-	14,107.19	2,525,567.87
567 - Rents	15,022.52	-	-	15,022.52
925 - Injuries & Damages	1,946.05	-	-	1,946.05
926 - Employee pensions and benefits	377,421.33	-	31,667.71	409,089.04
930.1 - General advertising expenses	1.57	-	(1.57)	-
930.2 - Miscellaneous general expenses	60,525.81	-	-	60,525.81
	\$ 3,114,972.06	\$ (6,759.70)	\$ 45,773.34	\$ 3,153,985.70

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Corporate Other	\$ 40.37	\$ -	\$ -	\$ 40.37
Enterprise Training	1,525.87	-	20.96	1,546.83
Property Services	120.88	-	0.08	120.96
SS Company Benefits	647,724.39	-	25,550.57	673,274.96
Supply Chain	2,064.53	(5.75)	46.58	2,105.36
Transmission & Substations	2,463,271.75	(6,753.95)	20,150.73	2,476,668.53
Workforce Relations & Safety	224.27	-	4.42	228.69
	\$ 3,114,972.06	\$ (6,759.70)	\$ 45,773.34	\$ 3,153,985.70

Primary Activities for Allocating Cost Center 200122:

Transmission Electric Supervision & Engineering (S&E) FERC 560 services include labor and expenses incurred in the general supervision and direction of the operation of the electric transmission system as a whole.

Billing Method

Total Electric Transmission Plant

Justification for Billing Method

Transmission Electric Supervision & Engineering (S&E) FERC 560 using electric transmission plant to allocate costs is reasonable because there is a cost causative relationship with the operations supported by transmission electric.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200123	Description Transmission Electric Reliability, Planning, & Standards Development FERC 561.5			
<u>Update Test Year Affiliate Billings to SPS</u> (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 329.96	\$ -	\$ -	\$ 329.96
426.4 - Life Insurance	0.60	(0.60)	-	-
426.5 - Other Deductions	0.46	(0.46)	-	-
561.5 - Reliability planning and standards development	15,027.64	-	76.73	15,104.37
567 - Rents	3.52	-	-	3.52
925 - Injuries & Damages	3.61	-	-	3.61
926 - Employee pensions and benefits	541.15	-	22.40	563.55
930.1 - General advertising expenses	0.05	-	(0.05)	-
	<u>\$ 15,906.99</u>	<u>\$ (1.06)</u>	<u>\$ 99.08</u>	<u>\$ 16,005.01</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 14,718.68	\$ -	\$ 83.33	\$ 14,802.01
Property Services	8.98	-	0.00	8.98
SS Company Benefits	1,134.54	-	14.34	1,148.88
Supply Chain	44.79	(1.06)	1.41	45.14
	<u>\$ 15,906.99</u>	<u>\$ (1.06)</u>	<u>\$ 99.08</u>	<u>\$ 16,005.01</u>

Primary Activities for Allocating Cost Center 200123:

Transmission Electric FERC 561.5 services include labor, materials used, and expenses incurred for the system planning of the interconnected bulk electric transmission systems within a planning authority area. Activities include transmission reliability, planning and standards development related to transmission assets and reliability needs and transmission customers' requirements and requests (e.g. 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.).

Billing Method

Electric Transmission Plant

Justification for Billing Method

Transmission Electric Reliability, Planning, & Standards Development FERC 561.5 using electric transmission plant to allocate costs is reasonable because there is a cost causative relationship with the operations supported by transmission electric.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200124	Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,737.53	\$ -	\$ -	\$ 3,737.53
426.4 - Life Insurance	0.55	(0.55)	-	-
426.5 - Other Deductions	0.38	(0.38)	-	-
561.2 - Load dispatch-Monitor and operate transmiss	376,039.93	-	1,146.16	377,186.09
567 - Rents	4.37	-	-	4.37
925 - Injuries & Damages	48.39	-	-	48.39
926 - Employee pensions and benefits	9,520.29	-	824.52	10,344.81
930.1 - General advertising expenses	0.21	-	(0.21)	-
	<u>\$ 389,351.65</u>	<u>\$ (0.93)</u>	<u>\$ 1,970.47</u>	<u>\$ 391,321.19</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 371,309.33	\$ -	\$ 1,319.83	\$ 372,629.16
Property Services	10.18	-	0.00	10.18
SS Company Benefits	17,678.58	-	642.85	18,321.43
Supply Chain	353.56	(0.93)	7.79	360.42
	<u>\$ 389,351.65</u>	<u>\$ (0.93)</u>	<u>\$ 1,970.47</u>	<u>\$ 391,321.19</u>

Primary Activities for Allocating Cost Center 200124:

Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 services include labor, materials used, and expenses incurred to monitor, assess and operate the power system and individual transmission facilities in real-time to maintain safe and reliable operation of the transmission system. This also includes the expense incurred to manage transmission facilities to maintain system reliability and to monitor the real-time flows and direct actions according to regional plans and tariffs as necessary.

Billing Method

Total Electric Transmission Plant

Justification for Billing Method

Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 using electric transmission plant to allocate costs is reasonable because there is a direct causal relationship with the operations supported by EMS-transmission.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200126	Utilities Group Administrative & General (A&G) FERC 921			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 14,936.20	\$ -	\$ -	\$ 14,936.20
426.1 - Donations	128.62	(128.62)	-	-
426.4 - Life Insurance	0.31	(0.31)	-	-
426.5 - Other Deductions	288.78	(288.78)	-	-
920 - Administrative and general salaries	196,013.09	-	4,686.58	200,699.67
921 - Office supplies and expenses	55,486.20	-	(7,155.30)	48,330.90
923 - Outside services employed	15,327.56	-	(751.43)	14,576.13
925 - Injuries & Damages	218.83	-	-	218.83
926 - Employee pensions and benefits	41,685.12	-	2,530.42	44,215.54
930.1 - General advertising expenses	0.11	-	(0.11)	-
930.2 - Miscellaneous general expenses	1.00	-	-	1.00
931 - Rents	1,683.74	-	(1,247.93)	435.81
935 - Maintenance of general plant	0.44	-	-	0.44
	\$ 325,770.00	\$ (417.71)	\$ (1,937.78)	\$ 323,414.51

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 790.33	\$ -	\$ -	\$ 790.33
Distribution Business Operations	103,935.15	(128.62)	2,186.50	105,993.03
Distribution Planning & Performance	49,759.13	(21.79)	(674.54)	49,062.80
Finance & Corporate Development	8,034.79	-	156.76	8,191.55
Property Services	10.03	-	0.00	10.03
SS Company Benefits	50,622.69	-	2,049.02	52,671.71
Supply Chain	288.38	(0.39)	6.39	294.38
VP Distribution Operations	112,329.50	(266.91)	(5,661.90)	106,400.69
	\$ 325,770.00	\$ (417.71)	\$ (1,937.78)	\$ 323,414.51

Primary Activities for Allocating Cost Center 200126:

Utilities Group Administrative & General (A&G) 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.

Billing Method

Delivery Gross Plant

Justification for Billing Method

Utilities Group Administrative & General (A&G) FERC 921 using delivery gross plant to allocate costs is reasonable because these costs are directly related to the electric and gas delivery systems.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200132	Description Payment and Reporting			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 9,485.62	\$ -	\$ -	\$ 9,485.62
426.4 - Life Insurance	2.80	(2.80)	-	-
426.5 - Other Deductions	0.27	(0.27)	-	-
920 - Administrative and general salaries	133,744.27	-	3,188.51	136,932.78
921 - Office supplies and expenses	13,351.67	-	(0.68)	13,350.99
923 - Outside services employed	75,747.31	-	-	75,747.31
925 - Injuries & Damages	128.38	-	-	128.38
926 - Employee pensions and benefits	25,234.96	-	2,194.50	27,429.46
930.1 - General advertising expenses	0.21	-	(0.21)	-
931 - Rents	7.37	-	-	7.37
935 - Maintenance of general plant	0.33	-	-	0.33
	\$ 257,703.19	\$ (3.07)	\$ 5,382.12	\$ 263,082.24

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 26,919.39	\$ -	\$ -	\$ 26,919.39
Controller	168,230.41	-	3,112.56	171,342.97
Property Services	9.05	-	0.00	9.05
SS Company Benefits	45,028.77	-	1,768.43	46,797.20
Supply Chain	17,515.57	(3.07)	501.13	18,013.63
	\$ 257,703.19	\$ (3.07)	\$ 5,382.12	\$ 263,082.24

Primary Activities for Allocating Cost Center 200132:

Payment and 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.

Billing Method

Invoice Transactions

Justification for Billing Method

Payment and Reporting using invoice transactions to allocate costs is reasonable because the costs are directly related to the number of invoices processed.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200133	Description Proprietary Trading - Back Office			
<u>Update Test Year Affiliate Billings to SPS</u> (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,835.00	\$ -	\$ -	2,835.00
920 - Administrative and general salaries	38,378.76	-	905.62	39,284.38
923 - Outside services employed	(941.98)	-	-	(941.98)
925 - Injuries & Damages	36.32	-	-	36.32
926 - Employee pensions and benefits	7,158.28	-	705.80	7,864.08
	\$ 47,466.38	\$ -	\$ 1,611.43	\$ 49,077.81

<u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 33,546.53	\$ -	\$ 1,029.84	\$ 34,576.37
SS Company Benefits	13,919.85	-	581.59	14,501.44
	\$ 47,466.38	\$ -	\$ 1,611.43	\$ 49,077.81

Primary Activities for Allocating Cost Center 200133:

Proprietary Trading - Back Office includes the labor and non-labor costs associated with the accounting support and vice president oversight of proprietary trading activities. This allocator should be primarily used by Accounting and Finance, or others providing Administrative & General (A&G) activities when the trading deal doesn't involve Xcel Energy Utility generating resources, which is also considered non-asset-based trading activity.

Billing Method

Joint Operating Agreement Peak Hour Megawatt Load Ratio

Justification for Billing Method

Proprietary Trading - Back Office uses the Joint Operating Agreement Peak Hour Megawatt Load Ratio for cost allocations as it is required for the Proprietary Trading services under the JOA.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200134	Proprietary Trading - Front/Mid Office FERC 557			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 54,424.59	\$ -	\$ -	\$ 54,424.59
426.1 - Donations	214.09	(214.09)	-	-
426.4 - Life Insurance	1.42	(1.42)	-	-
426.5 - Other Deductions	198.84	(198.84)	-	-
557 - Other expenses	1,329,219.89	-	(480,714.84)	848,505.05
925 - Injuries & Damages	724.07	-	-	724.07
926 - Employee pensions and benefits	139,491.41	-	12,602.60	152,094.01
930.1 - General advertising expenses	0.32	-	(0.32)	-
930.2 - Miscellaneous general expenses	5.35	-	-	5.35
	<u>\$ 1,524,279.98</u>	<u>\$ (414.35)</u>	<u>\$ (468,112.57)</u>	<u>\$ 1,055,753.06</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 4,393.82	\$ -	12.06	\$ 4,405.88
ES VP Operations	497,465.03	-	(497,465.03)	-
OS Senior VP - Commercial Operations	572,650.39	(412.61)	13,659.57	585,897.35
Property Services	9.20	-	0.01	9.21
Risk Management and Audit Services	191,978.42	-	5,490.56	197,468.98
SS Company Benefits	257,169.08	-	10,176.71	267,345.79
Supply Chain	614.04	(1.74)	13.55	625.85
	<u>\$ 1,524,279.98</u>	<u>\$ (414.35)</u>	<u>\$ (468,112.57)</u>	<u>\$ 1,055,753.06</u>

Primary Activities for Allocating Cost Center 200134:

Proprietary Trading - Front/Mid Office FERC 557 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.

Billing Method

Joint Operating Agreement Peak Hour Megawatt Load Ratio

Justification for Billing Method

Proprietary Trading - Front/Mid Office FERC 557 uses the Joint Operating Agreement Peak Hour Megawatt Load Ratio for cost allocations as it is required for the Proprietary Trading services under the JOA.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200135	Description Energy Supply Business Resources			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,515.07	\$ -	\$ -	\$ 2,515.07
426.4 - Life Insurance	0.01	(0.01)	-	-
426.5 - Other Deductions	0.01	(0.01)	-	-
920 - Administrative and general salaries	32,861.18	-	861.94	33,723.12
921 - Office supplies and expenses	3,282.17	-	-	3,282.17
923 - Outside services employed	26,203.69	-	-	26,203.69
925 - Injuries & Damages	40.87	-	-	40.87
926 - Employee pensions and benefits	8,326.92	-	3.18	8,330.10
931 - Rents	0.10	-	-	0.10
	\$ 73,230.02	\$ (0.02)	\$ 865.12	\$ 74,095.12

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 520.85	\$ -	4.03	\$ 524.88
ES VP Operations	44,390.77	-	304.98	44,695.75
Property Services	0.11	-	-	0.11
Resource Planning	178.70	-	-	178.70
SS Company Benefits	64.71	-	2.64	67.35
Supply Chain	2.77	(0.02)	0.07	2.82
Workforce Relations & Safety	28,072.11	-	553.40	28,625.51
	\$ 73,230.02	\$ (0.02)	\$ 865.12	\$ 74,095.12

Primary Activities for Allocating Cost Center 200135:

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.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Business Resources using MWH generation to allocate costs is reasonable because the costs are directly related to the support of the power plants.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200136	Energy Markets - Fuel			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 20,179.05	\$ -	\$ -	\$ 20,179.05
426.1 - Donations	1,175.25	(1,175.25)	-	-
426.4 - Life Insurance	0.30	(0.30)	-	-
426.5 - Other Deductions	478.47	(478.47)	-	-
920 - Administrative and general salaries	268,138.38	-	6,630.95	274,769.33
921 - Office supplies and expenses	9,153.85	-	(91.47)	9,062.38
923 - Outside services employed	38,151.50	-	-	38,151.50
925 - Injuries & Damages	272.49	-	-	272.49
926 - Employee pensions and benefits	52,847.75	-	4,400.25	57,248.00
930.2 - Miscellaneous general expenses	893.19	-	-	893.19
931 - Rents	2.44	-	-	2.44
935 - Maintenance of general plant	0.04	-	-	0.04
	\$ 391,292.71	\$ (1,654.02)	\$ 10,939.74	\$ 400,578.43

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
OS Senior VP - Commercial Operations	\$ 90,301.17	\$ -	2,530.82	\$ 92,831.99
Property Services	1.22	-	0.00	1.22
Resource Planning	212,943.98	(1,653.63)	4,809.74	216,100.09
SS Company Benefits	87,976.95	-	3,597.73	91,574.68
Supply Chain	69.39	(0.39)	1.44	70.44
	\$ 391,292.71	\$ (1,654.02)	\$ 10,939.74	\$ 400,578.43

Primary Activities for Allocating Cost Center 200136:

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.

Billing Method

MWH Generation

Justification for Billing Method

Energy Markets - Fuel using MWH generation to allocate costs is reasonable because the costs are directly related to the purchase of fuel for generation.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200137	Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 4,529.07	\$ -	\$ -	4,529.07
506 - Miscellaneous steam power expenses	45,298.28	-	1,229.22	46,527.50
549 - Miscellaneous other power generation expenses	9,094.09	-	259.53	9,353.62
925 - Injuries & Damages	64.23	-	-	64.23
926 - Employee pensions and benefits	11,763.92	-	1,151.29	12,915.21
	\$ 70,749.59	\$ -	\$ 2,640.04	\$ 73,389.63

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 6,011.48	\$ -	170.07	\$ 6,181.55
ES Business Operations	518.58	-	-	518.58
ES Engineering & Construction	28,309.62	-	-	28,309.62
ES Performance Optimization	60,287.15	-	1,524.14	61,811.29
ES VP Operations	(45,234.92)	-	39.70	(45,195.22)
Enterprise Training	(1,518.99)	-	(45.57)	(1,564.56)
SS Company Benefits	22,325.69	-	950.73	23,276.42
Supply Chain	50.98	-	0.97	51.95
	\$ 70,749.59	\$ -	\$ 2,640.04	\$ 73,389.63

Primary Activities for Allocating Cost Center 200137:

Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 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.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 using MWH generation to allocate costs is reasonable because the costs are directly related to the support of electric generation facilities.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200138	Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 140,942.04	\$ -	\$ -	\$ 140,942.04
426.1 - Donations	259.68	(259.68)	-	-
426.4 - Life Insurance	0.30	(0.30)	-	-
426.5 - Other Deductions	904.02	(904.02)	-	-
500 - Operation supervision and engineering	1,654,309.01	-	36,323.51	1,690,632.52
507 - Rents	588.01	-	-	588.01
546 - Operation supervision and engineering	365,619.05	-	8,047.17	373,666.22
550 - Rents	86.14	-	-	86.14
925 - Injuries & Damages	1,908.92	-	-	1,908.92
926 - Employee pensions and benefits	375,634.24	-	32,431.07	408,065.31
930.1 - General advertising expenses	186.78	-	(186.78)	-
	\$ 2,540,438.19	\$ (1,164.00)	\$ 76,614.97	\$ 2,615,889.16

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Business Operations	\$ 523,570.95	\$ (36.33)	\$ 15,108.58	\$ 538,643.20
ES Performance Optimization	989,289.82	(59.12)	26,623.60	1,015,854.30
ES VP Energy Supply	109,706.68	(1,063.32)	2,466.93	111,110.29
ES VP Operations	133,975.86	-	3,091.84	137,067.70
ES Wind	121,443.61	(4.77)	3,070.05	124,508.89
Enterprise Training	456.38	-	(6.04)	450.34
Property Services	22.09	-	0.01	22.10
SS Company Benefits	661,564.27	-	26,251.34	687,815.61
Supply Chain	408.53	(0.46)	8.66	416.73
	\$ 2,540,438.19	\$ (1,164.00)	\$ 76,614.97	\$ 2,615,889.16

Primary Activities for Allocating Cost Center 200138:

Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 services include labor and expenses incurred in the general supervision and direction of the operation of steam powered generation stations, hydraulic power generating stations, and other power generating stations.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 using MWH generation to allocate costs is reasonable because the costs are directly related to the support of electric generation facilities.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200139	Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 10,846.40	\$ -	\$ -	\$ 10,846.40
510 - Maintenance supervision and engineering	152,299.72	-	2,707.56	155,007.28
551 - Maintenance supervision and engineering	36,433.14	-	683.25	37,116.39
925 - Injuries & Damages	160.42	-	-	160.42
926 - Employee pensions and benefits	32,632.76	-	1,449.18	34,081.94
	\$ 232,372.44	\$ -	\$ 4,840.00	\$ 237,212.44

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Engineering & Construction	\$ 202,009.88	\$ -	\$ 3,682.75	\$ 205,692.63
SS Company Benefits	30,362.56	-	1,157.25	31,519.81
	\$ 232,372.44	\$ -	\$ 4,840.00	\$ 237,212.44

Primary Activities for Allocating Cost Center 200139:

Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 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.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 using MWH generation to allocate costs is reasonable because the costs are directly related to the support of electric generation facilities.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200141	Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 202.40	\$ -	\$ -	202.40
500 - Operation supervision and engineering	2,238.18	-	49.36	2,287.54
546 - Operation supervision and engineering	488.24	-	11.78	500.02
925 - Injuries & Damages	2.78	-	-	2.78
926 - Employee pensions and benefits	573.93	-	9.00	582.93
	\$ 3,505.53	\$ -	\$ 70.14	\$ 3,575.67

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Wind	\$ 3,322.90	\$ -	\$ 62.66	\$ 3,385.56
SS Company Benefits	182.63	-	7.49	190.12
	\$ 3,505.53	\$ -	\$ 70.14	\$ 3,575.67

Primary Activities for Allocating Cost Center 200141:

Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546 services include labor and expenses incurred in the general supervision and direction of the operation of steam powered generation stations, hydraulic power generating stations, and other power generating stations. This allocation is used when PSCO & SPS jurisdictions are benefiting from the services.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546 using MWH generation to allocate costs is reasonable because the costs are directly related to the support of electric generation facilities.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Work Order Code	Description			
200142	Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 6,366.43	\$ -	\$ -	\$ 6,366.43
510 - Maintenance supervision and engineering	(17,270.27)	-	1,759.75	(15,510.52)
551 - Maintenance supervision and engineering	(6,781.33)	-	441.87	(6,339.46)
925 - Injuries & Damages	101.64	-	-	101.64
926 - Employee pensions and benefits	20,624.29	-	427.66	21,051.95
	\$ 3,040.76	\$ -	\$ 2,629.27	\$ 5,670.03

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Engineering & Construction	\$ (5,512.75)	\$ -	\$ 2,278.25	\$ (3,234.50)
SS Company Benefits	8,553.51	-	351.03	8,904.54
	\$ 3,040.76	\$ -	\$ 2,629.27	\$ 5,670.03

Primary Activities for Allocating Cost Center 200142:

Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551 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 PSCO & SPS jurisdictions are benefiting from the services.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551 using MWH generation to allocate costs is reasonable because the costs are directly related to the support of electric generation facilities.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200146	Description Energy Markets - Regulated Trading			
<u>Update Test Year Affiliate Billings to SPS</u> (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 11,609.03	\$ -	\$ -	\$ 11,609.03
426.5 - Other Deductions	1,742.82	(1,742.82)	-	-
920 - Administrative and general salaries	168,315.31	-	2,984.56	171,299.87
921 - Office supplies and expenses	24,589.54	-	(691.88)	23,897.66
923 - Outside services employed	388.62	-	-	388.62
925 - Injuries & Damages	154.56	-	-	154.56
926 - Employee pensions and benefits	30,134.37	-	2,647.83	32,782.20
930.2 - Miscellaneous general expenses	1,550.92	-	-	1,550.92
	\$ 238,485.17	\$ (1,742.82)	\$ 4,940.52	\$ 241,682.87

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2,643.46	\$ -	\$ 9.08	\$ 2,652.54
OS Senior VP - Commercial Operations	178,877.03	(1,742.82)	2,868.78	180,002.99
SS Company Benefits	56,957.44	-	2,062.48	59,019.92
Supply Chain	7.24	-	0.17	7.41
	\$ 238,485.17	\$ (1,742.82)	\$ 4,940.52	\$ 241,682.87

Primary Activities for Allocating Cost Center 200146:

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.

Billing Method

MWH Hours Sold

Justification for Billing Method

Energy Markets - Regulated Trading (Gen Book) using MWH hours sold to allocate costs is reasonable because there is a direct casual relationship between trading activities and the MWH hours sold.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200147	Description Business Objects			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 5,727.17	\$ -	\$ -	\$ 5,727.17
426.4 - Life Insurance	0.18	(0.18)	-	-
426.5 - Other Deductions	0.06	(0.06)	-	-
920 - Administrative and general salaries	77,101.04	-	1,764.11	78,865.15
921 - Office supplies and expenses	52,495.58	-	(1.53)	52,494.05
923 - Outside services employed	3,376.44	-	-	3,376.44
925 - Injuries & Damages	72.52	-	-	72.52
926 - Employee pensions and benefits	14,434.36	-	1,417.16	15,851.52
930.1 - General advertising expenses	0.03	-	(0.03)	-
931 - Rents	1.25	-	-	1.25
935 - Maintenance of general plant	0.04	-	-	0.04
	\$ 153,208.67	\$ (0.24)	\$ 3,179.71	\$ 156,388.14

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 123,925.94	\$ -	\$ 2,040.42	\$ 125,966.36
Property Services	1.42	-	-	1.42
SS Company Benefits	29,232.74	-	1,138.20	30,370.94
Supply Chain	48.57	(0.24)	1.09	49.42
	153,208.67	(0.24)	3,179.71	156,388.14

Primary Activities for Allocating Cost Center 200147:

Business Objects includes the labor and non-labor costs for the application that provides critical reporting from data universes and tables.

Billing Method

No. of Business Objects Users

Justification for Billing Method

Business Objects using No. of Business Object users to allocate costs is reasonable because the costs are directly related to users who can access the application.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200148	Description Business Systems			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 260,085.39	\$ -	\$ -	\$ 260,085.39
426.4 - Life Insurance	15.83	(15.83)	-	-
426.5 - Other Deductions	646.41	(646.41)	-	-
920 - Administrative and general salaries	3,573,134.42	-	84,705.59	3,657,840.01
921 - Office supplies and expenses	5,488,829.68	-	(905.71)	5,487,923.97
923 - Outside services employed	1,010,338.85	-	-	1,010,338.85
925 - Injuries & Damages	3,494.91	-	-	3,494.91
926 - Employee pensions and benefits	686,049.81	-	59,553.55	745,603.36
930.1 - General advertising expenses	7.58	-	(7.58)	-
930.2 - Miscellaneous general expenses	262.28	-	-	262.28
931 - Rents	296.44	-	-	296.44
935 - Maintenance of general plant	192.16	-	-	192.16
	\$ 11,023,353.76	\$ (662.24)	\$ 143,345.86	\$ 11,166,037.38

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 9,753,349.10	\$ (639.61)	\$ 94,261.11	\$ 9,846,970.60
Chief Customer and Innovation Officer	44,770.25	-	179.66	44,949.91
ES VP Operations	(75.74)	-	(2.44)	(78.18)
Enterprise Security	23,009.87	-	-	23,009.87
Property Services	377.08	-	0.25	377.33
SS Company Benefits	1,191,512.06	-	48,680.50	1,240,192.56
Supply Chain	10,411.14	(22.63)	226.77	10,615.28
	\$ 11,023,353.76	\$ (662.24)	\$ 143,345.86	\$ 11,166,037.38

Primary Activities for Allocating Cost Center 200148:

Business Systems services includes the costs of providing assistance to computer users across the company. Specifically computer technology risk, software maintenance on applications Distributed to all users (e.g. Microsoft PC tools), governance and project management over all IT projects, fixed management fees with outside vendors, business analytics costs, corrective and preventative maintenance, security, data backup and recovery, help desk, and amortization of outside vendor fees and costs that are not specific to an application that has a specific allocator.

Billing Method

No. of Computers

Justification for Billing Method

Business Systems using No. of computers to allocate costs is reasonable because there is a cost causative relationship between the No. of computers and the cost to support them.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200149	Description Customer & Enterprise Solutions (CES)			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 0.82	\$ -	\$ -	\$ 0.82
920 - Administrative and general salaries	12.09	-	0.29	12.38
921 - Office supplies and expenses	240,108.08	-	-	240,108.08
923 - Outside services employed	2.42	-	-	2.42
925 - Injuries & Damages	0.01	-	-	0.01
926 - Employee pensions and benefits	1.90	-	0.24	2.14
	\$ 240,125.32	\$ -	\$ 0.53	\$ 240,125.85

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 240,107.97	\$ -	\$ -	\$ 240,107.97
SS Company Benefits	4.00	-	0.20	4.20
Supply Chain	13.35	-	0.32	13.67
	\$ 240,125.32	\$ -	\$ 0.53	\$ 240,125.85

Primary Activities for Allocating Cost Center 200149:

Customer & Enterprise Solutions (CES) includes the labor and non-labor costs for the leadership of the Customer & Enterprise Solutions organization and their administrative support staff.

Billing Method

Number of Computers, Number of Customers & Number of Employees

Justification for Billing Method

Customer & Enterprise Solutions (CES) using a ratio of number of Computers/Customers/Employees to allocate costs is reasonable because there is a direct causal relationship with the operations supported by CES.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200150	Interactive Voice Response (IVR)			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
903 - Customer records and collection expenses	\$ 121,756.54	\$ -	\$ -	\$ 121,756.54
	\$ 121,756.54	\$ -	\$ -	\$ 121,756.54

Detail By Affiliate Classification				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 121,756.54	\$ -	\$ -	\$ 121,756.54
	\$ 121,756.54	\$ -	\$ -	\$ 121,756.54

Primary Activities for Allocating Cost Center 200150:

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.

Billing Method

No. of Contacts

Justification for Billing Method

Interactive Voice Response (IVR) using No. of contacts to allocate costs is reasonable because this system is used to take and route customer calls and benefits customers using the call centers.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200151	Description Customer Billing FERC 903			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 40,883.93	\$ -	\$ -	\$ 40,883.93
426.4 - Life Insurance	1.33	(1.33)	-	-
426.5 - Other Deductions	1.06	(1.06)	-	-
903 - Customer records and collection expenses	667,913.11	-	12,968.62	680,881.73
925 - Injuries & Damages	553.76	-	-	553.76
926 - Employee pensions and benefits	107,796.67	-	9,287.88	117,084.55
930.1 - General advertising expenses	0.38	-	(0.38)	-
931 - Rents	19.69	-	-	19.69
935 - Maintenance of general plant	28,912.85	-	-	28,912.85
	\$ 846,082.78	\$ (2.39)	\$ 22,256.12	\$ 868,336.51

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Customer Care	\$ 655,112.70	\$ -	\$ 14,756.08	\$ 669,868.78
Property Services	25.26	-	0.02	25.28
SS Company Benefits	190,239.47	-	7,484.73	197,724.20
Supply Chain	705.35	(2.39)	15.30	718.26
	\$ 846,082.78	\$ (2.39)	\$ 22,256.12	\$ 868,336.51

Primary Activities for Allocating Cost Center 200151:

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.

Billing Method

No. of Customer Bills

Justification for Billing Method

Customer Billing FERC 903 using No. of customer bills to allocate costs is reasonable because the costs are directly related to customer billing activities.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200152	Description Customer Care 902			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 6,045.17	\$ -	\$ -	\$ 6,045.17
426.4 - Life Insurance	5.78	(5.78)	-	-
426.5 - Other Deductions	2.33	(2.33)	-	-
902 - Meter reading expenses	349,209.47	-	1,963.59	351,173.06
925 - Injuries & Damages	79.69	-	-	79.69
926 - Employee pensions and benefits	16,796.02	-	1,346.85	18,142.87
931 - Rents	20.38	-	-	20.38
	\$ 372,158.84	\$ (8.11)	\$ 3,310.44	\$ 375,461.17

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 62,933.55	\$ (0.22)	\$ 1,323.02	\$ 64,256.35
Chief Customer and Innovation Officer	251,817.21	-	0.07	251,817.28
Customer Care	20,431.04	-	670.06	21,101.10
Enterprise Security	8,581.10	-	207.65	8,788.75
Property Services	27.12	-	0.02	27.14
SS Company Benefits	27,443.81	-	1,089.07	28,532.88
Supply Chain	925.01	(7.89)	20.55	937.67
	\$ 372,158.84	\$ (8.11)	\$ 3,310.44	\$ 375,461.17

Primary Activities for Allocating Cost Center 200152:

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.

Billing Method

No. of Customers

Justification for Billing Method

Customer Care 902 using No. of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200153	Description Customer Safety Advertising/Information Costs			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,126.01	\$ -	\$ -	\$ 1,126.01
426.1 - Donations	450.39	(450.39)	-	-
426.4 - Life Insurance	0.90	(0.90)	-	-
426.5 - Other Deductions	0.79	(0.79)	-	-
909 - Customer Service Instructional Advertising	67,024.64	-	(67,024.64)	-
920 - Administrative and general salaries	15,495.93	-	370.85	15,866.78
921 - Office supplies and expenses	12,829.88	-	(2.20)	12,827.68
923 - Outside services employed	26,275.83	-	-	26,275.83
925 - Injuries & Damages	15.78	-	-	15.78
926 - Employee pensions and benefits	3,096.97	-	241.71	3,338.68
930.1 - General advertising expenses	16,553.65	-	(16,553.65)	-
930.2 - Miscellaneous general expenses	554.33	-	-	554.33
931 - Rents	1,507.65	-	-	1,507.65
935 - Maintenance of general plant	0.92	-	-	0.92
	\$ 144,933.67	\$ (452.08)	\$ (82,967.94)	\$ 61,513.65

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Customer and Innovation Officer	\$ 96,318.16	\$ -	\$ (60,582.44)	\$ 35,735.72
Property Services	21.67	-	0.01	21.68
SS Company Benefits	4,781.33	-	198.78	4,980.11
Supply Chain	674.97	(1.69)	14.55	687.83
VP Distribution Operations	10.86	-	-	10.86
Workforce Relations & Safety	43,126.68	(450.39)	(22,598.84)	20,077.45
	\$ 144,933.67	\$ (452.08)	\$ (82,967.94)	\$ 61,513.65

Primary Activities for Allocating Cost Center 200153:

Customer Safety Advertising and Information costs services includes the labor and non-labor costs associated with public safety advertising, information and education.

Billing Method

Number of Customers

Justification for Billing Method

Customer Safety Advertising/Information Costs using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200154	Description Customer Service Information Technology (IT) FERC 903			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 17.98	\$ -	\$ -	\$ 17.98
426.4 - Life Insurance	3.38	(3.38)	-	-
426.5 - Other Deductions	1.14	(1.14)	-	-
903 - Customer records and collection expenses	114,262.24	-	16.43	114,278.67
925 - Injuries & Damages	0.69	-	-	0.69
926 - Employee pensions and benefits	111.13	-	10.15	121.28
930.1 - General advertising expenses	0.01	-	(0.01)	-
931 - Rents	(19.32)	-	-	(19.32)
	\$ 114,377.25	\$ (4.52)	\$ 26.57	\$ 114,399.30

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 1,086.91	\$ -	(0.00)	\$ 1,086.91
Chief Customer and Innovation Officer	112,688.05	-	7.85	112,695.90
Property Services	(23.69)	-	(0.02)	(23.71)
SS Company Benefits	132.72	-	10.06	142.78
Supply Chain	493.26	(4.52)	8.68	497.42
	\$ 114,377.25	\$ (4.52)	\$ 26.57	\$ 114,399.30

Primary Activities for Allocating Cost Center 200154:

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.

Billing Method

Number of Customers

Justification for Billing Method

Customer Service Information Technology (IT) FERC 903 using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200155	Description Customer Care FERC 903			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 123,142.92	\$ -	\$ -	\$ 123,142.92
426.4 - Life Insurance	1.31	(1.31)	-	-
426.5 - Other Deductions	6.21	(6.21)	-	-
903 - Customer records and collection expenses	1,888,672.79	-	36,879.02	1,925,551.81
925 - Injuries & Damages	1,659.02	-	-	1,659.02
926 - Employee pensions and benefits	320,822.26	-	27,975.12	348,797.38
930.1 - General advertising expenses	388.65	-	(388.65)	-
931 - Rents	224.19	-	-	224.19
	\$ 2,334,917.35	\$ (7.52)	\$ 64,465.49	\$ 2,399,375.32

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 15.36	\$ -	\$ -	\$ 15.36
Customer Care	1,762,015.62	(6.08)	41,850.40	1,803,859.94
Property Services	9.86	-	0.00	9.86
SS Company Benefits	572,265.23	-	22,601.55	594,866.78
Supply Chain	611.28	(1.44)	13.53	623.37
	\$ 2,334,917.35	\$ (7.52)	\$ 64,465.49	\$ 2,399,375.32

Primary Activities for Allocating Cost Center 200155:

Customer Care FERC 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.

Billing Method

Number of Customers

Justification for Billing Method

Customer Care FERC 903 using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200156	Description Customer Care FERC 901			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,008.98	\$ -	\$ -	\$ 2,008.98
426.5 - Other Deductions	34.64	(34.64)	-	-
901 - Supervision	42,376.92	-	523.62	42,900.54
925 - Injuries & Damages	27.06	-	-	27.06
926 - Employee pensions and benefits	5,263.24	-	464.95	5,728.19
	\$ 49,710.84	\$ (34.64)	\$ 988.57	\$ 50,664.77

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Customer Care	\$ 40,124.14	\$ (34.64)	\$ 614.59	\$ 40,704.09
SS Company Benefits	9,565.54	-	373.47	9,939.01
Supply Chain	21.16	-	0.51	21.67
	\$ 49,710.84	\$ (34.64)	\$ 988.57	\$ 50,664.77

Primary Activities for Allocating Cost Center 200156:

Customer Care FERC 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.

Billing Method

Number of Customers

Justification for Billing Method

Customer Care FERC 901 using number of customers to costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200158	Description Customer Care PSCo & SPS FERC 903			
<u>Update Test Year Affiliate Billings to SPS</u> (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 24.56	\$ -	\$ -	24.56
903 - Customer records and collection expenses	321.81	-	8.45	330.26
925 - Injuries & Damages	0.40	-	-	0.40
926 - Employee pensions and benefits	81.67	-	-	81.67
	\$ 428.44	\$ -	\$ 8.45	\$ 436.89

<u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Customer Care	\$ 428.44	\$ -	\$ 8.45	\$ 436.89
	\$ 428.44	\$ -	\$ 8.45	\$ 437

Primary Activities for Allocating Cost Center 200158:

Customer Care PSCo & SPS FERC 903 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. This is primarily used by the Customer Care organization when PSCo & SPS jurisdictions are benefiting from the services.

Billing Method

No. of Customers

Justification for Billing Method

Customer Care PSCo & SPS FERC 903 using No. of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200161	Description Customer Care Low Income Assistance FERC 908			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,851.36	\$ -	\$ -	\$ 2,851.36
426.1 - Donations	16.77	(16.77)	-	-
908 - Customer assistance expenses	40,112.67	-	934.57	41,047.24
925 - Injuries & Damages	38.18	-	-	38.18
926 - Employee pensions and benefits	7,476.36	-	651.64	8,128.00
	\$ 50,495.34	\$ (16.77)	\$ 1,586.21	\$ 52,064.78

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Customer Care	\$ 37,037.06	\$ (16.77)	\$ 1,064.02	\$ 38,084.31
SS Company Benefits	13,458.28	-	522.19	13,980.47
	\$ 50,495.34	\$ (16.77)	\$ 1,586.21	\$ 52,064.78

Primary Activities for Allocating Cost Center 200161:

Customer Care Low Income Assistance FERC 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.

Billing Method

Number of Residential Customers

Justification for Billing Method

Customer Care Low Income Assistance FERC 908 using Number of residential customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200162	Description Call Logging and Quality Management (CL/QM) FERC 903			
<u>Update Test Year Affiliate Billings to SPS</u> (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1.22	\$ -	\$ -	1.22
903 - Customer records and collection expenses	42,722.21	-	0.44	42,722.65
925 - Injuries & Damages	0.02	-	-	0.02
926 - Employee pensions and benefits	4.10	-	0.36	4.46
	<u>\$ 42,727.55</u>	<u>\$ -</u>	<u>\$ 0.80</u>	<u>\$ 42,728.35</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 42,698.68	\$ -	\$ -	42,698.68
SS Company Benefits	7.91	-	0.28	8.19
Supply Chain	20.96	-	0.52	21.48
	<u>\$ 42,727.55</u>	<u>\$ -</u>	<u>\$ 0.80</u>	<u>\$ 42,728.35</u>

Primary Activities for Allocating Cost Center 200162:

Call Logging and Quality Management (CL/QM) FERC 903 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.

Billing Method

No. of Customers/ No. of Contacts

Justification for Billing Method

Call Logging and Quality Management (CL/QM) FERC 903 using a ratio of no. of customers/no. of contacts to allocated costs is reasonable because the system benefits current and potential customers using the call centers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200163	Description Employee Communications			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 12,420.46	\$ -	\$ -	\$ 12,420.46
426.4 - Life Insurance	0.08	(0.08)	-	-
426.5 - Other Deductions	0.03	(0.03)	-	-
920 - Administrative and general salaries	170,684.59	-	4,066.57	174,751.16
921 - Office supplies and expenses	7,236.84	-	-	7,236.84
923 - Outside services employed	8,083.81	-	-	8,083.81
925 - Injuries & Damages	166.89	-	-	166.89
926 - Employee pensions and benefits	32,828.26	-	3,073.16	35,901.42
930.1 - General advertising expenses	0.02	-	(0.02)	-
931 - Rents	0.81	-	-	0.81
	\$ 231,421.79	\$ (0.11)	\$ 7,139.70	\$ 238,561.38

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Customer and Innovation Officer	\$ 578.84	\$ -	\$ 11.77	\$ 590.61
Corporate Strategy and Communication	170,512.35	-	4,577.52	175,089.87
Property Services	0.90	-	-	0.90
SS Company Benefits	60,278.21	-	2,549.27	62,827.48
Supply Chain	51.49	(0.11)	1.15	52.53
	\$ 231,421.79	\$ (0.11)	\$ 7,139.70	\$ 238,561.38

Primary Activities for Allocating Cost Center 200163:

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.

Billing Method

Number of Employees

Justification for Billing Method

Employee Communications using Number of Employees to allocate costs is reasonable because the costs are directly related to employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200164	Payroll			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 6,953.72	\$ -	\$ -	\$ 6,953.72
426.4 - Life Insurance	0.01	(0.01)	-	-
920 - Administrative and general salaries	98,679.38	-	2,336.97	101,016.35
921 - Office supplies and expenses	3,765.96	-	-	3,765.96
922 - Administrative Transfer Credit	(66,013.50)	-	-	(66,013.50)
923 - Outside services employed	8,352.11	-	-	8,352.11
925 - Injuries & Damages	95.76	-	-	95.76
926 - Employee pensions and benefits	19,466.63	-	1,457.46	20,924.09
931 - Rents	0.01	-	-	0.01
	\$ 71,300.08	\$ (0.01)	\$ 3,794.42	\$ 75,094.49

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Human Resources	\$ 32,695.37	\$ -	438.16	\$ 33,133.53
Property Services	0.01	-	-	0.01
SS Company Benefits	38,546.85	-	3,354.88	41,901.73
Supply Chain	57.85	(0.01)	1.38	59.22
	\$ 71,300.08	\$ (0.01)	\$ 3,794.42	\$ 75,094.49

Primary Activities for Allocating Cost Center 200164:

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.

Billing Method

Number of Employees

Justification for Billing Method

Payroll using number of employees to allocate costs is reasonable because the costs are directly related to employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200165	Description Employee Management Systems			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 28,282.31	\$ -	\$ -	\$ 28,282.31
426.4 - Life Insurance	4.78	(4.78)	-	-
426.5 - Other Deductions	3.63	(3.63)	-	-
920 - Administrative and general salaries	390,509.90	-	9,046.15	399,556.05
921 - Office supplies and expenses	131,437.50	-	(15.38)	131,422.12
923 - Outside services employed	511,900.36	-	-	511,900.36
925 - Injuries & Damages	384.17	-	-	384.17
926 - Employee pensions and benefits	75,270.67	-	6,540.43	81,811.10
930.1 - General advertising expenses	1.81	-	(1.81)	-
931 - Rents	818.05	-	-	818.05
935 - Maintenance of general plant	3.37	-	-	3.37
	\$ 1,138,616.55	\$ (8.41)	\$ 15,569.40	\$ 1,154,177.54

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 175,816.60	\$ -	\$ 70.08	\$ 175,886.68
Enterprise Security	823,902.58	(2.55)	10,182.79	834,082.82
Property Services	84.07	-	0.05	84.12
SS Company Benefits	135,446.15	-	5,243.48	140,689.63
Supply Chain	3,367.15	(5.86)	72.99	3,434.28
	\$ 1,138,616.55	\$ (8.41)	\$ 15,569.40	\$ 1,154,177.54

Primary Activities for Allocating Cost Center 200165:

Employee Management Systems includes the labor and non-labor costs for the Security Operations Center (SOC), Time capture and processing for payroll and accounting and Human Resources software. These applications and services provide services for the whole company related to enterprise security, including physical access, security monitoring and investigations, payroll and time accounting and employee information databases.

Billing Method

Number of Employees

Justification for Billing Method

Employee Management Systems using No. of Employees to allocate costs is reasonable because the costs are directly related to employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200166	Description Human Resources (Diversity/Safety/Employee Relations)			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 158,558.58	\$ -	\$ -	\$ 158,558.58
426.1 - Donations	5,972.69	(5,972.69)	-	-
426.4 - Life Insurance	2.67	(2.67)	-	-
426.5 - Other Deductions	2,222.93	(2,222.93)	-	-
920 - Administrative and general salaries	2,162,999.78	-	50,571.53	2,213,571.31
921 - Office supplies and expenses	337,447.63	-	(340.46)	337,107.17
922 - Administrative Transfer Credit	(9,466.48)	-	-	(9,466.48)
923 - Outside services employed	501,457.48	-	-	501,457.48
925 - Injuries & Damages	2,141.99	-	-	2,141.99
926 - Employee pensions and benefits	419,816.17	-	36,803.89	456,620.06
930.1 - General advertising expenses	(14,167.66)	-	14,167.66	-
930.2 - Miscellaneous general expenses	3,590.78	-	-	3,590.78
931 - Rents	1,015.17	-	-	1,015.17
935 - Maintenance of general plant	140.88	-	-	140.88
	\$ 3,571,732.61	\$ (8,198.29)	\$ 101,202.61	\$ 3,664,736.93

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 327,811.40	\$ -	234.83	\$ 328,046.23
Enterprise Training	618,557.01	(18.42)	11,985.58	630,524.17
Human Resources	1,410,111.68	(8,114.78)	47,470.89	1,449,467.79
Property Services	67.55	-	0.04	67.59
SS Company Benefits	745,222.26	-	29,857.79	775,080.05
Supply Chain	2,619.48	(3.62)	58.05	2,673.91
Workforce Relations & Safety	467,343.23	(61.47)	11,595.42	478,877.18
	\$ 3,571,732.61	\$ (8,198.29)	\$ 101,202.61	\$ 3,664,736.93

Primary Activities for Allocating Cost Center 200166:

Human Resources (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. Staffing administration for non-bargaining positions and provides Affirmative Action plans (development) and government audit management (compliance).

Billing Method

Number of Employees

Justification for Billing Method

Human Resources (Diversity/Safety/Employee Relations) using number of employees to allocate Human Resources costs is reasonable because the costs are directly related to employees.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200167	Description e-Business			
<u>Update Test Year Affiliate Billings to SPS</u> (A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 0.11	\$ -	\$ -	\$ 0.11
920 - Administrative and general salaries	1.66	-	0.03	1.69
921 - Office supplies and expenses	26,965.23	-	-	26,965.23
923 - Outside services employed	0.29	-	-	0.29
926 - Employee pensions and benefits	0.31	-	0.02	0.33
	\$ 26,967.60	\$ -	\$ 0.05	\$ 26,967.65

Detail By Affiliate Classification

<u>Affiliate Class</u>	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 26,965.20	\$ -	\$ -	26,965.20
SS Company Benefits	0.76	-	0.01	0.77
Supply Chain	1.64	-	0.04	1.68
	\$ 26,967.60	\$ -	\$ 0.05	\$ 26,967.65

Primary Activities for Allocating Cost Center 200167:

The e-Business system includes the labor and non-labor costs associated with the corporate electronic business infrastructure.

Billing Method

Number of Employees

Justification for Billing Method

E-Business using Number of Employees to allocate costs is reasonable because the costs benefit employees.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200169	Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 15.69	\$ -	\$ -	15.69
426.5 - Other Deductions	74.98	(74.98)	-	-
506 - Miscellaneous steam power expenses	95,562.62	-	372.80	95,935.42
925 - Injuries & Damages	17.55	-	-	17.55
926 - Employee pensions and benefits	2,274.43	-	270.70	2,545.13
	\$ 97,945.27	\$ (74.98)	\$ 643.51	\$ 98,513.80

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 97,279.72	\$ (74.98)	\$ 352.79	\$ 97,557.53
SS Company Benefits	665.55	-	290.72	956.27
	\$ 97,945.27	\$ (74.98)	\$ 643.51	\$ 98,513.80

Primary Activities for Allocating Cost Center 200169:

Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549 includes the labor and non-labor costs for the non-critical applications that support the Energy Supply area. Such as Emissions Tracker, Labworks, SAP WAM, Documentum and Meridian.

Billing Method

Number of WAM Energy Supply Users

Justification for Billing Method

Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549 using the number of WAM Energy Supply users to allocate the costs is reasonable because there is a direct causal relationship with the operations supported by WAM Energy Supply.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200170	Meter Reading and Monitoring Systems FERC 902			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 433.30	\$ -	\$ -	\$ 433.30
426.4 - Life Insurance	0.99	(0.99)	-	-
426.5 - Other Deductions	0.25	(0.25)	-	-
902 - Meter reading expenses	153,126.37	-	133.44	153,259.81
925 - Injuries & Damages	5.56	-	-	5.56
926 - Employee pensions and benefits	1,131.03	-	108.59	1,239.62
930.1 - General advertising expenses	0.03	-	(0.03)	-
931 - Rents	2.39	-	-	2.39
	\$ 154,699.92	\$ (1.24)	\$ 242.00	\$ 154,940.68

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 152,121.76	\$ -	\$ 147.98	\$ 152,269.74
Property Services	3.05	-	0.00	3.05
SS Company Benefits	2,263.56	-	87.08	2,350.64
Supply Chain	311.55	(1.24)	6.94	317.25
	\$ 154,699.92	\$ (1.24)	\$ 242.00	\$ 154,940.68

Primary Activities for Allocating Cost Center 200170:

Meter Reading and Monitoring Systems FERC 902 includes the labor and non-labor operating costs for the application development and maintenance of the software applications needed to read and monitor gas and electric meters.

Billing Method

Number of Meters

Justification for Billing Method

Meter Reading and Monitoring Systems FERC 902 using number of meters to allocate costs is reasonable because there is a direct causal relationship with the companies use of systems to monitor meters.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200171	Description Customer Resource System (CRS) FERC 903			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 13,264.49	\$ -	\$ -	\$ 13,264.49
426.4 - Life Insurance	13.56	(13.56)	-	-
426.5 - Other Deductions	7.94	(7.94)	-	-
903 - Customer records and collection expenses	1,323,618.80	-	4,252.12	1,327,870.92
925 - Injuries & Damages	183.39	-	-	183.39
926 - Employee pensions and benefits	34,306.59	-	3,028.76	37,335.35
930.1 - General advertising expenses	2.06	-	(2.06)	-
931 - Rents	182.47	-	-	182.47
	\$ 1,371,579.30	\$ (21.50)	\$ 7,278.81	\$ 1,378,836.61

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 512,814.34	\$ (0.40)	\$ 4,332.67	\$ 517,146.61
Chief Customer and Innovation Officer	791,767.88	-	325.04	792,092.92
Property Services	236.93	-	0.16	237.09
SS Company Benefits	60,465.28	-	2,481.19	62,946.47
Supply Chain	6,294.87	(21.10)	139.75	6,413.52
	\$ 1,371,579.30	\$ (21.50)	\$ 7,278.81	\$ 1,378,836.61

Primary Activities for Allocating Cost Center 200171:

Customer Resource System (CRS) FERC 903 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.

Billing Method

No. of Meters/ No. of Contacts

Justification for Billing Method

Customer Resource System (CRS) FERC 903 using a ratio of no. of meters/no. of contacts to allocate costs is reasonable because there is a direct causal relationship with the operations supported by CRS.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200172	Description Network			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 47,492.02	\$ -	\$ -	\$ 47,492.02
426.4 - Life Insurance	7.23	(7.23)	-	-
426.5 - Other Deductions	839.17	(839.17)	-	-
920 - Administrative and general salaries	661,336.89	-	15,719.27	677,056.16
921 - Office supplies and expenses	598,467.18	-	(15.06)	598,452.12
923 - Outside services employed	430,496.24	-	-	430,496.24
925 - Injuries & Damages	665.88	-	-	665.88
926 - Employee pensions and benefits	129,337.66	-	9,865.50	139,203.16
930.1 - General advertising expenses	3.71	-	(3.71)	-
931 - Rents	9,884.22	-	-	9,884.22
935 - Maintenance of general plant	5.40	-	-	5.40
	\$ 1,878,535.60	\$ (846.40)	\$ 25,566.00	\$ 1,903,255.20

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 1,667,474.27	\$ (836.40)	\$ 17,547.48	\$ 1,684,185.35
Property Services	139.06	-	0.09	139.15
SS Company Benefits	204,554.54	-	7,883.94	212,438.48
Supply Chain	6,367.73	(10.00)	134.48	6,492.21
	\$ 1,878,535.60	\$ (846.40)	\$ 25,566.00	\$ 1,903,255.20

Primary Activities for Allocating Cost Center 200172:

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.

Billing Method

Number of Phones, Number of Radios & Number of Computers

Justification for Billing Method

Network using a ratio of phones/radios/computers to allocate costs is reasonable because the network supports these major items.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center 200173	Description Generation Trading/Native Hedge - Back Office			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 67.12	\$ -	\$ -	\$ 67.12
920 - Administrative and general salaries	846.97	-	21.85	868.82
921 - Office supplies and expenses	19.32	-	-	19.32
925 - Injuries & Damages	0.85	-	-	0.85
926 - Employee pensions and benefits	173.57	-	11.68	185.25
	\$ 1,107.83	\$ -	\$ 33.53	\$ 1,141.36

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 910.46	\$ -	\$ 23.16	\$ 933.62
SS Company Benefits	197.37	-	10.37	207.74
	\$ 1,107.83	\$ -	\$ 33.53	\$ 1,141.36

Primary Activities for Allocating Cost Center 200173:

Generation Trading/Native Hedge - Back Office includes the labor and non-labor costs associated with oversight and administration of accounting related trading costs including generation trading and native hedge. This allocator should be primarily used by Accounting and Finance, or others providing Administrative & General (A&G) activities when energy trades are executed using one of Xcel Energy Utilities generation resources.

Billing Method

Joint Operating Agreement Labor Hours Ratio

Justification for Billing Method

Gen/Native Hedge - Back Office use of Joint Operating Agreement Labor Hours Ratio is reasonable because there is a direct correlation between the front office activities and the mid-office and back-office activities. It is required to use the Joint Operating Agreement for the Proprietary split for these accounting and trading costs.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200174	Description Generation Trading/Native Hedge - Mid Office FERC 557			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 5,885.36	\$ -	\$ -	5,885.36
557 - Other expenses	189,638.22	-	5,146.42	194,784.64
925 - Injuries & Damages	79.79	-	-	79.79
926 - Employee pensions and benefits	15,653.62	-	1,328.59	16,982.21
	\$ 211,256.99	\$ -	\$ 6,475.01	\$ 217,732.00

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES VP Operations	\$ 109,056.37	\$ -	\$ 3,271.69	\$ 112,328.06
Risk Management and Audit Services	74,900.89	-	2,134.92	77,035.81
SS Company Benefits	27,299.73	-	1,068.41	28,368.14
	\$ 211,256.99	\$ -	\$ 6,475.01	\$ 217,732.00

Primary Activities for Allocating Cost Center 200174:

Generation Trading/Native Hedge - Mid Office FERC 557 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.

Billing Method

Joint Operating Agreement Labor Hours Ratio

Justification for Billing Method

Generation Trading/Native Hedge - Mid Office use of Joint Operating Agreement Labor Hours Ratio is reasonable because there is a direct correlation between the front office activities and the mid-office and back-office activities. It is required to use the Joint Operating Agreement for the Proprietary split for these accounting and trading costs.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200176	Description Marketing & Sales			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 26,588.43	\$ -	\$ -	\$ 26,588.43
426.1 - Donations	346.23	(346.23)	-	-
426.4 - Life Insurance	2.19	(2.19)	-	-
426.5 - Other Deductions	368.59	(368.59)	-	-
908 - Customer assistance expenses	721.11	-	-	721.11
912 - Demonstrating and selling expenses	34,847.79	-	(5,127.11)	29,720.68
920 - Administrative and general salaries	345,878.33	-	8,097.40	353,975.73
921 - Office supplies and expenses	37,055.36	-	(966.09)	36,089.27
923 - Outside services employed	401,333.90	-	-	401,333.90
925 - Injuries & Damages	368.91	-	-	368.91
926 - Employee pensions and benefits	67,914.31	-	6,105.29	74,019.60
930.1 - General advertising expenses	1,072.27	-	(1,072.27)	-
930.2 - Miscellaneous general expenses	948.64	-	-	948.64
931 - Rents	190.70	-	-	190.70
935 - Maintenance of general plant	3.49	-	-	3.49
	\$ 917,640.25	\$ (717.01)	\$ 7,037.22	\$ 923,960.46

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 171.88	\$ -	\$ 2.25	\$ 174.13
Corporate Strategy and Communication	47.51	-	-	47.51
Marketing	792,883.09	(713.55)	1,979.81	794,149.35
Property Services	94.11	-	0.06	94.17
SS Company Benefits	121,750.38	-	4,998.06	126,748.44
Supply Chain	2,693.28	(3.46)	57.04	2,746.86
	\$ 917,640.25	\$ (717.01)	\$ 7,037.22	\$ 923,960.46

Primary Activities for Allocating Cost Center 200176:

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.

Billing Method

Revenue

Justification for Billing Method

Marketing & Sales using revenue to allocate costs is reasonable because Marketing & Sales support the revenue-producing operations of the company.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200177	Description Rates & Regulation - Electric			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 32,403.16	\$ -	\$ -	\$ 32,403.16
426.1 - Donations	(62.79)	62.79	-	-
426.4 - Life Insurance	22.95	(22.95)	-	-
426.5 - Other Deductions	11.95	(11.95)	-	-
920 - Administrative and general salaries	440,115.48	-	10,406.88	450,522.36
921 - Office supplies and expenses	15,638.16	-	(0.03)	15,638.13
923 - Outside services employed	20,495.26	-	-	20,495.26
925 - Injuries & Damages	441.61	-	-	441.61
926 - Employee pensions and benefits	86,477.20	-	7,312.05	93,789.25
931 - Rents	5.16	-	-	5.16
935 - Maintenance of general plant	0.15	-	-	0.15
	\$ 595,548.29	\$ 27.89	\$ 17,718.91	\$ 613,295.09

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Policy & Regulatory Compliance	\$ 444,685.41	\$ 28.58	\$ 11,850.89	\$ 456,564.88
Property Services	4.12	-	0.00	4.12
SS Company Benefits	150,810.37	-	5,866.99	156,677.36
Supply Chain	48.39	(0.69)	1.03	48.73
	\$ 595,548.29	\$ 27.89	\$ 17,718.91	\$ 613,295.09

Primary Activities for Allocating Cost Center 200177:

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.

Billing Method

Revenue

Justification for Billing Method

Rates - Electric using revenue to allocate costs is reasonable because they are responsible for setting revenue requirements.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200178	Description Rates & Regulation			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 18,745.85	\$ -	\$ -	\$ 18,745.85
426.1 - Donations	501.23	(501.23)	-	-
426.4 - Life Insurance	0.03	(0.03)	-	-
426.5 - Other Deductions	0.07	(0.07)	-	-
920 - Administrative and general salaries	260,608.96	-	6,009.12	266,618.08
921 - Office supplies and expenses	13,621.03	-	(83.07)	13,537.96
923 - Outside services employed	11.45	-	-	11.45
925 - Injuries & Damages	255.11	-	-	255.11
926 - Employee pensions and benefits	49,608.69	-	4,412.60	54,021.29
930.1 - General advertising expenses	0.13	-	(0.13)	-
931 - Rents	2.16	-	-	2.16
935 - Maintenance of general plant	0.07	-	-	0.07
	\$ 343,354.78	\$ (501.33)	\$ 10,338.51	\$ 353,191.96

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Finance & Corporate Development	\$ 251,818.16	\$ (501.23)	\$ 6,811.23	\$ 258,128.16
Property Services	2.50	-	0.00	2.50
SS Company Benefits	91,480.22	-	3,526.17	95,006.39
Supply Chain	53.90	(0.10)	1.11	54.91
	\$ 343,354.78	\$ (501.33)	\$ 10,338.51	\$ 353,191.96

Primary Activities for Allocating Cost Center 200178:

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.

Billing Method

Revenue

Justification for Billing Method

Rates & Regulation using revenue to allocate costs is reasonable because they are responsible for setting revenue requirements.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200180	EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 15,608.46	\$ -	\$ -	\$ 15,608.46
426.4 - Life Insurance	0.26	(0.26)	-	-
426.5 - Other Deductions	15.17	(15.17)	-	-
556 - System control and load dispatching	15,585.54	-	109.11	15,694.65
561.2 - Load dispatch-Monitor and operate transmiss	502,199.58	-	3,627.50	505,827.08
567 - Rents	13.97	-	-	13.97
581 - Load dispatching	182,065.14	-	1,308.93	183,374.07
589 - Rents	5.05	-	-	5.05
925 - Injuries & Damages	204.11	-	-	204.11
926 - Employee pensions and benefits	41,897.24	-	3,706.69	45,603.93
930.1 - General advertising expenses	0.02	-	(0.02)	-
	\$ 757,594.54	\$ (15.43)	\$ 8,752.21	\$ 766,331.32

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 682,333.57	\$ (14.62)	\$ 5,732.85	\$ 688,051.80
Property Services	5.29	-	0.00	5.29
SS Company Benefits	75,179.75	-	3,017.70	78,197.45
Supply Chain	75.93	(0.81)	1.66	76.78
	\$ 757,594.54	\$ (15.43)	\$ 8,752.21	\$ 766,331.32

Primary Activities for Allocating Cost Center 200180:

EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 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.

Billing Method

Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant

Justification for Billing Method

EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 using a ratio of electric production plant/electric transmission plant/electric distribution plant to allocate costs is reasonable because there is a direct causal relationship with the operations supported by EMS-Shared.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200181	Energy Supply Environmental Policy & Services			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 7,840.78	\$ -	\$ -	\$ 7,840.78
426.1 - Donations	272.00	(272.00)	-	-
426.4 - Life Insurance	(0.05)	0.05	-	-
426.5 - Other Deductions	16.54	(16.54)	-	-
908 - Customer assistance expenses	2,400.98	-	-	2,400.98
920 - Administrative and general salaries	91,624.93	-	2,486.57	94,111.50
921 - Office supplies and expenses	6,650.26	-	(0.05)	6,650.21
923 - Outside services employed	11,210.71	-	-	11,210.71
925 - Injuries & Damages	108.03	-	-	108.03
926 - Employee pensions and benefits	20,801.51	-	1,940.47	22,741.98
930.1 - General advertising expenses	61.51	-	(61.51)	-
930.2 - Miscellaneous general expenses	13,199.22	-	-	13,199.22
931 - Rents	4.55	-	-	4.55
935 - Maintenance of general plant	0.22	-	-	0.22
	\$ 154,191.19	\$ (288.49)	\$ 4,365.48	\$ 158,268.18

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Engineering & Construction	\$ 5,142.86	\$ -	\$ 153.92	\$ 5,296.78
ES Environmental	108,446.52	(288.68)	2,662.83	110,820.67
Property Services	5.48	-	0.00	5.48
SS Company Benefits	40,473.05	-	1,546.20	42,019.25
Supply Chain	123.28	0.19	2.53	126.00
	\$ 154,191.19	\$ (288.49)	\$ 4,365.48	\$ 158,268.18

Primary Activities for Allocating Cost Center 200181:

Energy Supply Environmental Policy & Services 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.

Billing Method

Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant

Justification for Billing Method

Energy Supply Environmental Policy & Services using gross plant assets to allocate costs is reasonable because the costs are directly related to the environmental policies and services which are generated by the operation and ownership of the assets.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center 200184	Description PowerPlan			
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 10.96	\$ -	\$ -	\$ 10.96
920 - Administrative and general salaries	191.17	-	5.45	196.62
921 - Office supplies and expenses	90,816.70	-	-	90,816.70
923 - Outside services employed	(164.22)	-	-	(164.22)
925 - Injuries & Damages	0.31	-	-	0.31
926 - Employee pensions and benefits	27.06	-	3.66	30.72
931 - Rents	0.03	-	-	0.03
	<u>\$ 90,882.01</u>	<u>\$ -</u>	<u>\$ 9.12</u>	<u>\$ 90,891.13</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 90,838.52	\$ -	\$ 5.58	\$ 90,844.10
Property Services	0.03	-	-	0.03
SS Company Benefits	42.90	-	3.52	46.42
Supply Chain	0.56	-	0.01	0.57
	<u>\$ 90,882.01</u>	<u>\$ -</u>	<u>\$ 9.12</u>	<u>\$ 90,891.13</u>

Primary Activities for Allocating Cost Center 200184:

PowerPlan includes the labor and non-labor operating costs for PowerPlan, 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.

Billing Method

Total Plant

Justification for Billing Method

PowerPlan using total plant to allocate costs is reasonable because there is a direct causal relationship with the companies using PowerPlan to manage plant assets.

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	1480 Welton, Inc.	Capital Services, LLC	Chippewa Flambeau Improvement Co	Clearwater Investments Inc.	Eloigne Company
200063 - Executive - Corporate Governance	\$ 15,588.95	\$ 101,312.19	\$ 2,262.05	\$ 2,910.96	\$ 86,369.10
200064 - Shareholder - Corporate Governance	1.52	10.79	0.28	0.46	9.52
200065 - Investor Relations - Corporate Governance	290.57	1,861.15	40.19	48.71	1,576.49
200066 - Accounting, Reporting & Tax - Corporate Governance	3,353.55	21,621.11	474.65	591.72	18,367.84
200067 - Audit Services - Corporate Governance	424.84	2,744.20	60.30	75.77	2,332.90
200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	675.43	4,354.25	95.32	118.81	3,698.35
200069 - Risk Management - Corporate Governance	207.86	1,336.57	29.08	35.86	1,133.93
200070 - Corporate Strategy & Business Development - Corporate Governance	338.10	2,178.25	47.63	59.14	1,849.53
200071 - Legal - Corporate Governance	1,545.39	9,980.71	219.78	275.85	8,485.01
200072 - Communications - Corporate Governance	596.18	3,813.97	82.24	99.29	3,228.93
200073 - Human Resources (HR) - Corporate Governance	584.07	3,789.95	84.19	107.71	3,229.02
200074 - Corporate Systems - Corporate Governance	3,588.44	22,918.43	494.39	592.95	19,392.74
200075 - Board of Directors - Corporate Governance	257.86	1,640.60	35.04	41.24	1,385.68
200076 - Xcel Foundation					
200077 - Branding					
200078 - Governmental Affairs					
200079 - Federal Lobbying					
200080 - Capital Asset Accounting	29.57				167.03
200081 - Accounting, Reporting, & Taxes	34.04		3.63		
200084 - Risk Management	2,066.61				
200086 - Legal & Claims Services	36.94				
200087 - Accounting, Reporting & Tax - Regulated					
200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric					
200089 - Audit Services - OpCo's & TransCo's					
200090 - Risk Management - OpCo's & TransCo's					
200091 - Captive Insurance					
200092 - Corporate Strategy & Business Development					
200093 - Legal - OpCo's & TransCo's					
200094 - Supply Chain					
200096 - Energy Markets - Business Services					
200097 - Accounting and Finance Software Applications Maintenance					
200098 - Electric Transmission FERC 566					
200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas					
200101 - Legal Gas					
200102 - Gas Distribution FERC 880					
200104 - Accounting & Reporting - PSCo & SPS					
200105 - Accounting & Reporting - NSPM & NSPW					
200106 - Accounting & Reporting Electric - NSPM & NSPW					
200107 - Legal - NSPM & NSPW					
200108 - Advanced Metering Infrastructure (AMI)					
200111 - Enterprise Application Integration (EAI)	1,207.10	7,950.71	205.27	254.47	6,748.68
200112 - Mainframe Charges					

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	Energy Impact Fund Investment		MEC Holdings, LLC		Nicollet Projects I LLC		Northern States Power - MN		Northern States Power-WI	
	LLC	\$	LLC	\$	LLC	\$	Power - MN	\$	Power-WI	\$
200063 - Executive - Corporate Governance	17,844.38	\$	308,102.34	\$	39,303.88	\$	38,272,421.42	\$	5,896,734.55	
200064 - Shareholder - Corporate Governance	1.40		54.41		3.74		3,834.64		599.76	
200065 - Investor Relations - Corporate Governance	343.23		6,449.28		734.87		711,070.65		109,283.68	
200066 - Accounting, Reporting & Tax - Corporate Governance	3,904.36		60,487.39		8,469.68		8,214,660.22		1,263,937.02	
200067 - Audit Services - Corporate Governance	492.89		7,443.56		1,072.83		1,041,351.00		160,270.52	
200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	786.71		11,678.49		1,706.28		1,654,564.30		254,563.76	
200069 - Risk Management - Corporate Governance	243.51		3,671.81		525.44		508,870.57		78,257.98	
200070 - Corporate Strategy & Business Development - Corporate Governance	394.33		4,869.57		854.34		827,871.37		127,357.18	
200071 - Legal - Corporate Governance	1,792.88		27,533.77		3,902.03		3,787,325.38		582,892.74	
200072 - Communications - Corporate Governance	705.18		10,516.17		1,508.14		1,457,454.92		223,954.05	
200073 - Human Resources (HR) - Corporate Governance	670.59		12,601.19		1,472.37		1,433,461.07		220,807.88	
200074 - Corporate Systems - Corporate Governance	4,255.40		60,510.38		9,077.98		8,765,444.86		1,346,612.04	
200075 - Board of Directors - Corporate Governance	308.37		4,308.36		653.08		629,552.58		96,647.34	
200076 - Xcel Foundation							137,824.11		21,144.43	
200077 - Branding							3,731,113.34		573,702.19	
200078 - Governmental Affairs			6,966.58				908,935.85		139,993.84	
200079 - Federal Lobbying							586,150.72		90,146.24	
200080 - Capital Asset Accounting			219.42				68,204.97		10,375.57	
200081 - Accounting, Reporting, & Taxes			266.56				78,252.40		11,888.26	
200084 - Risk Management			37,074.21				4,800,825.82		733,380.92	
200086 - Legal & Claims Services			235.13				84,982.20		12,900.57	
200087 - Accounting, Reporting & Tax - Regulated							4,581,824.37		704,360.15	
200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric							2,019,372.43		308,733.57	
200089 - Audit Services - OpCo's & TransCo's							55,967.15		8,567.96	
200090 - Risk Management - OpCo's & TransCo's							1,743,453.25		266,516.65	
200091 - Captive Insurance			(927.93)				515,709.73		78,092.56	
200092 - Corporate Strategy & Business Development							984,051.53		150,292.35	
200093 - Legal - OpCo's & TransCo's							449,631.98		68,859.66	
200094 - Supply Chain							41.19		8.82	
200096 - Energy Markets - Business Services							2,855,932.67		436,155.68	
200097 - Accounting and Finance Software Applications Maintenance			1,340.15				190,615.63		29,147.75	
200098 - Electric Transmission FERC 566							24,843.46		3,759.20	
200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas							190,329.80		28,879.56	
200101 - Legal Gas							321,163.07		49,079.18	
200102 - Gas Distribution FERC 880							4,222.65		640.50	
200104 - Accounting & Reporting - PSCo & SPS							397,628.10		60,882.80	
200105 - Accounting & Reporting - NSPM & NSPW							916,695.62		140,467.96	
200106 - Accounting & Reporting Electric - NSPM & NSPW							110,611.39		16,881.07	
200107 - Legal - NSPM & NSPW							358,348.60			
200108 - Advanced Metering Infrastructure (AMI)							40,688,679.59		6,329,268.17	
200111 - Enterprise Application Integration (EAI)	1,494.62		165,536.73		3,135.10		1,364,816.75		341,782.87	
200112 - Mainframe Charges			2,192.66							

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	P.S.R. Investments, Inc.	Public Service Company of CO	Reddy Kilowatt Corp	Southwestern Public Service Co	United Power & Land Company
200063 - Executive - Corporate Governance	\$ 4,391.01	\$ 29,114,931.60	\$ 1,369.59	\$ 12,618,717.21	\$ 585.12
200064 - Shareholder - Corporate Governance	0.45	2,897.04	0.15	1,259.58	0.05
200065 - Investor Relations - Corporate Governance	80.95	541,514.64	24.74	234,577.66	10.75
200066 - Accounting, Reporting & Tax - Corporate Governance	938.98	6,252,961.55	291.34	2,709,306.25	124.92
200067 - Audit Services - Corporate Governance	118.91	792,577.27	36.96	343,430.14	15.81
200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	188.94	1,259,484.14	58.82	545,707.52	25.08
200069 - Risk Management - Corporate Governance	58.02	387,435.32	17.83	167,851.82	7.66
200070 - Corporate Strategy & Business Development - Corporate Governance	94.50	630,238.87	29.52	273,058.53	12.60
200071 - Legal - Corporate Governance	433.29	1,347.74	134.74	1,249,031.98	57.81
200072 - Communications - Corporate Governance	166.11	1,110,054.85	51.45	480,837.53	22.14
200073 - Human Resources (HR) - Corporate Governance	163.99	1,090,563.37	50.46	472,642.03	21.40
200074 - Corporate Systems - Corporate Governance	998.88	6,676,804.17	310.26	2,892,020.66	133.65
200075 - Board of Directors - Corporate Governance	71.57	479,693.05	22.31	207,746.54	9.63
200076 - Xcel Foundation		105,085.87		45,494.34	
200077 - Branding		2,842,019.09		1,230,936.60	
200078 - Governmental Affairs		691,755.67		299,734.30	
200079 - Federal Lobbying		446,456.53		193,370.82	
200080 - Capital Asset Accounting		52,851.81	2.76	22,688.15	1.11
200081 - Accounting, Reporting, & Taxes	10.62	60,686.47	3.17	26,044.74	
200084 - Risk Management	657.72	3,712,401.00	203.48	1,594,194.30	
200086 - Legal & Claims Services	11.45	65,932.29	3.41	28,294.39	
200087 - Accounting, Reporting & Tax - Regulated		3,532,302.67		1,517,481.53	
200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric		1,561,212.73		670,369.01	
200089 - Audit Services - OpCo's & TransCo's		43,239.82		18,568.86	
200090 - Risk Management - OpCo's & TransCo's		1,347,978.52		578,802.24	
200092 - Corporate Strategy & Business Development		400,664.79		171,889.11	
200093 - Legal - OpCo's & TransCo's		761,188.57		326,816.74	
200094 - Supply Chain		347,314.73		149,155.94	
200096 - Energy Markets - Business Services		25.31		11.37	
200097 - Accounting and Finance Software Applications Maintenance		2,209,203.59		948,518.38	
200098 - Electric Transmission FERC 566		147,331.85		63,271.98	
200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas		147,691.75			
200101 - Legal Gas		248,383.79		8,283.07	
200102 - Gas Distribution FERC 880		3,277.28			
200104 - Accounting & Reporting - PSCo & SPS		328,829.97		142,067.43	
200105 - Accounting & Reporting - NSPM & NSPW					
200106 - Accounting & Reporting Electric - NSPM & NSPW					
200107 - Legal - NSPM & NSPW					
200108 - Advanced Metering Infrastructure (AMI)					
200111 - Enterprise Application Integration (EAI)	332.52	515,847.63	102.63	11,713,816.38	24.59
200112 - Mainframe Charges		42,811,288.52		344,207.10	
		2,803,330.66			

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	WestGas Interstate, Inc.	Xcel Energy Investments LLC	Xcel Energy Performance Contracting	Xcel Energy WYCO Inc.	Xcel Energy, Inc.
200063 - Executive - Corporate Governance	\$ 811.34	\$ 255.97	\$ 225.02	\$ 82,999.95	\$ 11,140,442.08
200064 - Shareholder - Corporate Governance	0.08	0.03	0.03	8.71	1,074.29
200065 - Investor Relations - Corporate Governance	14.75	4.29	3.87	1,527.90	208,168.91
200066 - Accounting, Reporting & Tax - Corporate Governance	172.77	52.39	46.87	17,734.32	2,399,194.22
200067 - Audit Services - Corporate Governance	21.88	6.62	5.90	2,250.31	303,948.80
200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	34.61	10.31	9.15	3,571.62	483,318.71
200069 - Risk Management - Corporate Governance	10.63	3.11	2.81	1,096.79	148,800.34
200070 - Corporate Strategy & Business Development - Corporate Governance	17.41	5.20	4.67	1,787.03	241,953.11
200071 - Legal - Corporate Governance	79.74	24.49	21.77	8,184.42	1,105,428.00
200072 - Communications - Corporate Governance	30.22	8.65	7.84	3,131.93	427,000.27
200073 - Human Resources (HR) - Corporate Governance	29.91	9.15	8.11	3,105.37	417,421.01
200074 - Corporate Systems - Corporate Governance	183.46	53.60	48.89	18,824.92	2,569,563.98
200075 - Board of Directors - Corporate Governance	13.13	3.77	3.50	1,348.53	184,858.74
200076 - Xcel Foundation				296.50	40,695.71
200077 - Branding				8,095.47	1,095,967.27
200078 - Governmental Affairs					265,798.27
200079 - Federal Lobbying					172,254.10
200080 - Capital Asset Accounting	1.48				
200081 - Accounting, Reporting, & Taxes	1.66				
200084 - Risk Management	109.76				
200086 - Legal & Claims Services	1.86				
200087 - Accounting, Reporting & Tax - Regulated					
200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric					
200089 - Audit Services - OpCo's & TransCo's					
200090 - Risk Management - OpCo's & TransCo's					
200091 - Captive Insurance					
200092 - Corporate Strategy & Business Development					
200093 - Legal - OpCo's & TransCo's					
200094 - Supply Chain					
200096 - Energy Markets - Business Services					
200097 - Accounting and Finance Software Applications Maintenance					
200098 - Electric Transmission FERC 566					
200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas					
200101 - Legal Gas					
200102 - Gas Distribution FERC 880					
200104 - Accounting & Reporting - PSCo & SPS					
200105 - Accounting & Reporting - NSPM & NSPW					
200106 - Accounting & Reporting Electric - NSPM & NSPW					
200107 - Legal - NSPM & NSPW					
200108 - Advanced Metering Infrastructure (AMI)					
200111 - Enterprise Application Integration (EAI)					
200112 - Mainframe Charges					
	102.63			6,567.17	903,420.73
					2,875.95

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	Xcel Southwest Transmission Co	Xcel Transmission Development Co	Xcel Transmission Holdings Co	Total Billings
200063 - Executive - Corporate Governance	\$ 96.64	\$ 30.64	\$ 158.27	\$ 97,707,864.26
200064 - Shareholder - Corporate Governance	0.01	0.01	0.03	9,756.98
200065 - Investor Relations - Corporate Governance	1.63	0.37	2.42	1,817,631.70
200066 - Accounting, Reporting & Tax - Corporate Governance	20.40	5.47	31.41	20,976,748.43
200067 - Audit Services - Corporate Governance	2.56	0.72	4.00	2,658,688.69
200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	4.01	1.08	6.18	4,224,661.87
200069 - Risk Management - Corporate Governance	1.15	0.29	1.81	1,299,600.19
200070 - Corporate Strategy & Business Development - Corporate Governance	2.02	0.53	3.11	2,113,026.54
200071 - Legal - Corporate Governance	9.33	2.58	14.68	9,669,924.70
200072 - Communications - Corporate Governance	3.47	0.73	5.07	3,723,279.33
200073 - Human Resources (HR) - Corporate Governance	3.31	1.09	5.57	3,660,832.81
200074 - Corporate Systems - Corporate Governance	21.92	4.56	31.33	22,391,887.89
200075 - Board of Directors - Corporate Governance	1.60	0.29	2.19	1,608,605.00
200076 - Xcel Foundation	0.24	0.03	0.36	350,541.59
200077 - Branding	9.34	2.37	14.06	9,481,859.73
200078 - Governmental Affairs	2.11	0.65	3.62	2,313,190.89
200079 - Federal Lobbying	1.28	0.33	2.13	1,488,382.15
200080 - Capital Asset Accounting	0.10	0.09	0.22	154,718.76
200081 - Accounting, Reporting, & Taxes	0.17	0.18	0.31	177,188.58
200084 - Risk Management	13.42	10.88	26.88	10,880,965.00
200086 - Legal & Claims Services	0.18	0.17	0.35	192,398.94
200087 - Accounting, Reporting & Tax - Regulated	14.67	9.68	29.91	10,336,022.98
200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	5.67	4.48	11.29	4,559,709.18
200089 - Audit Services - OpCo's & TransCo's	0.08	0.05	0.27	126,344.19
200090 - Risk Management - OpCo's & TransCo's	4.74	3.84	9.60	3,936,768.84
200091 - Captive Insurance	0.96	1.06	2.02	1,165,432.30
200092 - Corporate Strategy & Business Development	2.69	2.23	5.27	2,222,359.38
200093 - Legal - OpCo's & TransCo's	1.25	0.93	2.60	1,014,967.09
200094 - Supply Chain				86.69
200096 - Energy Markets - Business Services	7.86	6.42	15.77	6,449,840.37
200097 - Accounting and Finance Software Applications Maintenance	0.54	0.42	1.10	431,709.42
200098 - Electric Transmission FERC 566	0.03	0.03	0.06	56,193.63
200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas				366,901.11
200101 - Legal Gas				618,626.04
200102 - Gas Distribution FERC 880				8,140.43
200104 - Accounting & Reporting - PSCo & SPS				470,897.40
200105 - Accounting & Reporting - NSPM & NSPW				458,510.90
200106 - Accounting & Reporting Electric - NSPM & NSPW				1,057,163.58
200107 - Legal - NSPM & NSPW				127,492.46
200108 - Advanced Metering Infrastructure (AMI)				874,196.23
200111 - Enterprise Application Integration (EAI)			24.59	102,640,160.20
200112 - Mainframe Charges				4,859,205.99

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	1480 Welton, Inc.	Capital Services, LLC	Chippewa Flambeau Improvement Co	Clearwater Investments Inc.	Eloigne Company
200115 - Miscellaneous Applications	371.06	2,450.70	63.00	79.09	2,082.49
200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580					
200117 - Distribution Electric Metering FERC 586					
200118 - Distribution Electric Load Dispatching/EMS FERC 581					
200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880					
200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859					
200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560					
200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5					
200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2					
200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560					
200126 - Utilities Group Administrative & General (A&G) FERC 921					
200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870					
200128 - Distribution Gas Miscellaneous FERC 880					
200129 - Distribution Gas Meters and House Regulators FERC 878					
200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850					
200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871					
200132 - Payment and Reporting					
200133 - Proprietary Trading - Back Office					
200134 - Proprietary Trading - Front/Mid Office FERC 557					
200135 - Energy Supply Business Resources					
200136 - Energy Markets - Fuel					
200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549					
200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546					
200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551					
200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546					
200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551					
200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549					
200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546					
200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551					
200146 - Energy Markets - Regulated Trading					
200147 - Business Objects					
200148 - Business Systems					
200149 - Customer & Enterprise Solutions (CES)					
200150 - Interactive Voice Response (IVR)					
200151 - Customer Billing FERC 903					
200152 - Customer Care 902					
200153 - Customer Safety Advertising & Information Costs					
200154 - Customer Service Information Technology (IT) FERC 903					
200155 - Customer Care FERC 903					
200156 - Customer Care FERC 901					
200158 - Customer Care PSCO & SPS FERC 903					
200160 - Customer Care NSPM & NSPW FERC 903					

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	Energy Impact Fund Investment LLC	MEC Holdings, LLC	Nicollet Projects I LLC	Northern States	
				Power - MN	Power-WI
200115 - Miscellaneous Applications	457.16	66,610.02	963.47	11,462,091.04	1,973,436.09
200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580				958,467.73	226,766.13
200117 - Distribution Electric Metering FERC 586				86,828.14	20,552.49
200118 - Distribution Electric Load Dispatching/EMS FERC 581				85,545.29	20,317.50
200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880				805,834.93	193,109.49
200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859				4,499.13	1,056.13
200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560				3,470,697.04	1,229,396.30
200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5				18,556.78	6,408.02
200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2				433,328.37	153,590.30
200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560				3,516,636.94	1,245,886.66
200126 - Utilities Group Administrative & General (A&G) FERC 921				636,933.06	179,725.17
200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870				959,440.07	241,604.57
200128 - Distribution Gas Miscellaneous FERC 880				32,220.41	8,113.77
200129 - Distribution Gas Meters and House Regulators FERC 878				14,762.84	3,710.57
200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850				132,975.73	
200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871				353,043.66	81,409.50
200132 - Payment and Reporting		64.68		629,162.45	142,547.65
200133 - Proprietary Trading - Back Office				81,315.58	16,419.44
200134 - Proprietary Trading - Front/Mid Office FERC 557					
200135 - Energy Supply Business Resources		28.26		3,138,549.20	
200136 - Energy Markets - Fuel				112,526.43	6,997.03
200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549				597,161.44	35,572.26
200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546				107,728.11	6,323.46
200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551		2,561.89		3,878,875.48	231,768.18
200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546		68,972.04		355,830.89	21,656.42
200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551		5,129.35			
200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549					
200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546		4,596.51		225,348.59	13,490.78
200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551		4,241.61		332,193.34	20,030.52
200146 - Energy Markets - Regulated Trading		35.67		19,063.59	1,182.58
200147 - Business Objects		1,057.86		329,060.83	52,980.26
200148 - Business Systems		108,607.27		736,914.15	84,790.51
200149 - Customer & Enterprise Solutions (CES)				42,247,465.64	5,312,111.90
200150 - Interactive Voice Response (IVR)				931,807.06	137,426.01
200151 - Customer Billing FERC 903				264,503.51	49,484.29
200152 - Customer Care 902				3,933,085.60	677,793.71
200153 - Customer Safety Advertising & Information Costs				1,898,161.74	355,594.21
200154 - Customer Service Information Technology (IT) FERC 903				739,090.91	138,467.91
200155 - Customer Care FERC 903				583,611.94	109,257.94
200156 - Customer Care FERC 901				11,907,846.58	2,230,709.96
200158 - Customer Care PSCO & SPS FERC 903				253,543.11	47,491.14
200160 - Customer Care NSPM & NSPW FERC 903				405,467.87	75,960.50

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	P.S.R. Investments, Inc.	Public Service Company of CO	Reddy Kilowatt Corp	Southwestern Public Service Co	United Power & Land Company
200115 - Miscellaneous Applications	102.69	14,463,613.29	31.46	3,364,373.39	8.05
200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580		1,202,861.72		327,298.51	
200117 - Distribution Electric Metering FERC 586		109,026.36		29,671.02	
200118 - Distribution Electric Load Dispatching/EMS FERC 581		107,839.71		29,382.73	
200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880		1,224,756.67		211,899.01	
200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859		7,578.42		1,158.99	
200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560		2,457,771.95		3,114,972.06	
200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5		12,575.49		15,906.99	
200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2		307,191.69		389,351.65	
200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560					
200126 - Utilities Group Administrative & General (A&G) FERC 921		826,449.71		325,770.00	
200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870		2,333,930.18			
200128 - Distribution Gas Miscellaneous FERC 880		78,377.90			
200129 - Distribution Gas Meters and House Regulators FERC 878		36,007.35			
200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850		1,272,762.76			
200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871		1,070,991.37			
200132 - Payment and Reporting		1,432,635.69		257,703.19	
200133 - Proprietary Trading - Back Office		76,515.13		47,466.38	
200134 - Proprietary Trading - Front/Mid Office FERC 557		2,457,113.70		1,524,279.98	
200135 - Energy Supply Business Resources		118,750.36		73,230.02	
200136 - Energy Markets - Fuel		627,941.34		391,292.71	
200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549		113,146.25		70,749.59	
200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546		4,079,840.89		2,540,438.19	
200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551		374,835.84		232,372.44	
200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546		5,630.51		3,505.53	
200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551		3,871.32		3,040.76	
200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549					
200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546					
200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551					
200146 - Energy Markets - Regulated Trading					
200147 - Business Objects		287,540.07		238,485.17	
200148 - Business Systems		398,510.42		153,208.67	
200149 - Customer & Enterprise Solutions (CES)		24,735,698.88		11,023,353.76	
200150 - Interactive Voice Response (IVR)		762,771.06		240,125.32	
200151 - Customer Billing FERC 903		335,442.70		121,756.54	
200152 - Customer Care 902		4,558,750.99		846,082.78	
200153 - Customer Safety Advertising & Information Costs		2,749,488.40		372,158.84	
200154 - Customer Service Information Technology (IT) FERC 903		1,067,219.36		144,933.67	
200155 - Customer Care FERC 903		844,202.48		114,377.25	
200156 - Customer Care FERC 901		17,198,490.48		2,334,917.35	
200158 - Customer Care PSCO & SPS FERC 903		366,288.69		49,710.84	
200160 - Customer Care NSPM & NSPW FERC 903		3,159.69		428.44	

Southwestern Public Service Company

**XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020**

Billing Method	WestGas Interstate, Inc.	Xcel Energy Investments LLC	Xcel Energy Performance Contracting	Xcel Energy WYCO Inc.	Xcel Energy, Inc.
200115 - Miscellaneous Applications		31.46		2,023.64	277,742.81
200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580					
200117 - Distribution Electric Metering FERC 586					
200118 - Distribution Electric Load Dispatching/EMS FERC 581					
200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880					
200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859					
200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560					
200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5					
200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2					
200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560					
200126 - Utilities Group Administrative & General (A&G) FERC 921					
200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870					
200128 - Distribution Gas Miscellaneous FERC 880					
200129 - Distribution Gas Meters and House Regulators FERC 878					
200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850					
200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871					
200132 - Payment and Reporting					
200133 - Proprietary Trading - Back Office					
200134 - Proprietary Trading - Front/Mid Office FERC 557					
200135 - Energy Supply Business Resources					
200136 - Energy Markets - Fuel					
200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549					
200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546					
200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551					
200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546					
200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551					
200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549					
200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546					
200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551					
200146 - Energy Markets - Regulated Trading					
200147 - Business Objects					
200148 - Business Systems					
200149 - Customer & Enterprise Solutions (CES)					
200150 - Interactive Voice Response (IVR)					
200151 - Customer Billing FERC 903					
200152 - Customer Care 902					
200153 - Customer Safety Advertising & Information Costs					
200154 - Customer Service Information Technology (IT) FERC 903					
200155 - Customer Care FERC 903					
200156 - Customer Care FERC 901					
200158 - Customer Care PSCO & SPS FERC 903					
200160 - Customer Care NSPM & NSPW FERC 903					

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	Xcel Southwest Transmission Co	Xcel Transmission Development Co	Xcel Transmission Holdings Co	Total Billings
200115 - Miscellaneous Applications			8.05	31,616,538.96
200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580				2,715,394.09
200117 - Distribution Electric Metering FERC 586				246,078.01
200118 - Distribution Electric Load Dispatching/EMS FERC 581				243,085.23
200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880				2,435,600.10
200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859				14,292.67
200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560				10,272,837.35
200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5				53,447.28
200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2				1,283,462.01
200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560				4,762,523.60
200126 - Utilities Group Administrative & General (A&G) FERC 921				1,968,877.94
200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870				3,534,974.82
200128 - Distribution Gas Miscellaneous FERC 880				118,712.08
200129 - Distribution Gas Meters and House Regulators FERC 878				54,480.76
200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850				1,405,738.49
200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871				1,505,444.53
200132 - Payment and Reporting				2,462,113.66
200133 - Proprietary Trading - Back Office				221,716.53
200134 - Proprietary Trading - Front/Mid Office FERC 557				7,119,942.88
200135 - Energy Supply Business Resources				311,532.10
200136 - Energy Markets - Fuel				1,651,967.75
200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549				300,509.30
200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546				10,799,894.78
200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551				989,824.94
200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546				9,136.04
200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551				6,912.08
200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549				243,435.88
200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546				356,465.47
200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551				20,281.84
200146 - Energy Markets - Regulated Trading				908,066.33
200147 - Business Objects				1,374,481.61
200148 - Business Systems				83,427,237.45
200149 - Customer & Enterprise Solutions (CES)				2,072,129.45
200150 - Interactive Voice Response (IVR)				771,187.04
200151 - Customer Billing FERC 903				10,015,713.08
200152 - Customer Care 902				5,375,403.19
200153 - Customer Safety Advertising & Information Costs				2,089,711.85
200154 - Customer Service Information Technology (IT) FERC 903				1,651,449.61
200155 - Customer Care FERC 903				33,671,964.37
200156 - Customer Care FERC 901				717,033.78
200158 - Customer Care PSCO & SPS FERC 903				3,588.13
200160 - Customer Care NSPM & NSPW FERC 903				481,428.37

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	1480 Welton, Inc.	Capital Services, LLC	Chippewa Flambeau Improvement Co	Clearwater Investments Inc.	Eloigne Company
200161 - Customer Care Low Income Assistance FERC 908					
200162 - Call Logging and Quality Management (CL/QM) FERC 903					
200163 - Employee Communications					
200164 - Payroll					
200165 - Employee Management Systems					
200166 - Human Resources (Diversity/Safety/Employee Relations)					
200167 - e-Business					
200168 - Gas Management System (GMS) FERC 866 & 880					
200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549					
200170 - Meter Reading and Monitoring Systems FERC 902					
200171 - Customer Resource System (CRS) FERC 903					
200172 - Network					
200173 - Generation Trading/Native Hedge - Back Office					
200174 - Generation Trading/Native Hedge - Mid Office FERC 557					
200176 - Marketing & Sales					
200177 - Rates & Regulation - Electric					
200178 - Rates & Regulation					
200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581					
200181 - Energy Supply Environmental Policy & Services					
200184 - PowerPlan					
Total	\$ 31,198.08	\$ 187,963.58	\$ 4,197.04	\$ 5,292.03	\$ 160,057.24

Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	Energy Impact Fund Investment LLC	MEC Holdings, LLC	Nicollet Projects I LLC	Northern States Power - MN	Northern States Power-WI
200161 - Customer Care Low Income Assistance FERC 908				258,732.15	36,190.13
200162 - Call Logging and Quality Management (CL/QM) FERC 903				130,947.07	24,519.39
200163 - Employee Communications		2,253.47		774,358.74	109,458.64
200164 - Payroll		369.63		237,930.79	33,693.76
200165 - Employee Management Systems		10,194.16		3,808,214.19	538,468.35
200166 - Human Resources (Diversity/Safety/Employee Relations)		30,589.01		11,943,876.91	1,689,030.36
200167 - e-Business		252.42		90,242.20	12,755.59
200168 - Gas Management System (GMS) FERC 866 & 880				6.40	29,687.36
200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549		1,878.62		168,411.03	34,552.09
200170 - Meter Reading and Monitoring Systems FERC 902				819,672.69	153,466.71
200171 - Customer Resource System (CRS) FERC 903				4,260,225.75	797,240.97
200172 - Network		17,245.21		7,236,272.17	1,178,279.43
200173 - Generation Trading/Native Hedge - Back Office				1,388.14	280.29
200174 - Generation Trading/Native Hedge - Mid Office FERC 557				318,178.97	
200176 - Marketing & Sales				2,581,411.17	490,623.65
200177 - Rates & Regulation - Electric				755,033.39	63,341.66
200178 - Rates & Regulation				434,934.17	36,283.23
200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581		29,413.35		1,708,922.36	274,388.76
200181 - Energy Supply Environmental Policy & Services		7,522.12		378,233.57	62,685.19
200184 - PowerPlan		3,291.74		254,341.53	37,784.85
Total	\$ 33,695.01	\$ 1,096,045.12	\$ 73,383.23	\$ 268,319,619.94	\$ 41,933,696.74

Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	P.S.R. Investments, Inc.	Public Service Company of CO	Reddy Kilowatt Corp	Southwestern Public Service Co	United Power & Land Company					
200161 - Customer Care Low Income Assistance FERC 908		271,252.20		50,495.34						
200162 - Call Logging and Quality Management (CL/QM) FERC 903		171,764.92		42,727.55						
200163 - Employee Communications		470,943.51		231,421.79						
200164 - Payroll		144,453.37		71,300.08						
200165 - Employee Management Systems		2,315,394.31		1,138,616.55						
200166 - Human Resources (Diversity/Safety/Employee Relations)		7,261,083.57		3,571,732.61						
200167 - e-Business		54,885.36		26,967.60						
200168 - Gas Management System (GMS) FERC 866 & 880		362,967.32		97,945.27						
200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549		134,248.45		154,699.92						
200170 - Meter Reading and Monitoring Systems FERC 902		1,175,000.18		1,371,579.30						
200171 - Customer Resource System (CRS) FERC 903		5,762,216.63		1,878,535.60						
200172 - Network		4,038,193.05		1,107.83						
200173 - Generation Trading/Native Hedge - Back Office		1,874.42		211,256.99						
200174 - Generation Trading/Native Hedge - Mid Office FERC 557		357,419.63		917,640.25						
200176 - Marketing & Sales		2,254,910.72		595,548.29						
200177 - Rates & Regulation - Electric		1,264,788.89		343,354.78						
200178 - Rates & Regulation		727,865.45		757,594.54						
200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581		1,391,088.93		154,191.19						
200181 - Energy Supply Environmental Policy & Services		366,977.93		90,882.01						
200184 - PowerPlan		221,130.89								
Total	\$	8,820.60	\$	233,291,351.44	\$	2,745.08	\$	82,591,203.49	\$	1,060.37

Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	WestGas Interstate, Inc.	Xcel Energy Investments LLC	Xcel Energy Performance Contracting	Xcel Energy WYCO Inc.	Xcel Energy, Inc.
200161 - Customer Care Low Income Assistance FERC 908					
200162 - Call Logging and Quality Management (CL/QM) FERC 903					2,827.15
200163 - Employee Communications					870.16
200164 - Payroll					13,907.94
200165 - Employee Management Systems					
200166 - Human Resources (Diversity/Safety/Employee Relations)					
200167 - e-Business					
200168 - Gas Management System (GMS) FERC 866 & 880					
200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549					
200170 - Meter Reading and Monitoring Systems FERC 902					
200171 - Customer Resource System (CRS) FERC 903					
200172 - Network					
200173 - Generation Trading/Native Hedge - Back Office					
200174 - Generation Trading/Native Hedge - Mid Office FERC 557					
200176 - Marketing & Sales					
200177 - Rates & Regulation - Electric					
200178 - Rates & Regulation					
200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581					
200181 - Energy Supply Environmental Policy & Services					
200184 - PowerPlan					
Total	\$ 1,668.78	\$ 437.58	\$ 388.43	\$ 162,727.43	\$ 22,407,532.55

Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	Xcel Southwest Transmission Co	Xcel Transmission Development Co	Xcel Transmission Holdings Co	Total Billings
200161 - Customer Care Low Income Assistance FERC 908				616,669.82
200162 - Call Logging and Quality Management (CL/QM) FERC 903				375,958.93
200163 - Employee Communications				1,591,263.30
200164 - Payroll				488,617.79
200165 - Employee Management Systems				7,824,795.50
200166 - Human Resources (Diversity/Safety/Employee Relations)				24,496,312.46
200167 - e-Business				185,103.17
200168 - Gas Management System (GMS) FERC 866 & 880				392,661.08
200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549				437,035.46
200170 - Meter Reading and Monitoring Systems FERC 902				2,302,839.50
200171 - Customer Resource System (CRS) FERC 903				12,191,262.65
200172 - Network				14,348,525.46
200173 - Generation Trading/Native Hedge - Back Office				4,650.68
200174 - Generation Trading/Native Hedge - Mid Office FERC 557				886,855.59
200176 - Marketing & Sales				6,244,585.79
200177 - Rates & Regulation - Electric				2,678,712.23
200178 - Rates & Regulation				1,542,437.63
200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581				4,161,407.94
200181 - Energy Supply Environmental Policy & Services				969,610.00
200184 - PowerPlan				607,431.02
Total	\$ 233.38	\$ 92.20	\$ 424.53	\$ 650,313,833.87

Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

XES Allocation Calculations for the Indirect Allocating Cost Centers

2021 TX Rate Case

**APPLICATION OF
SOUTHWESTERN PUBLIC SERVICE COMPANY
FOR AUTHORITY TO CHANGE RATES**

RLB-RR-13(V)(CD) is provided in electronic format

**FIRST AMENDMENT TO THE SHARED ASSETS AGREEMENT BY
AND BETWEEN SOUTHWESTERN PUBLIC SERVICE COMPANY AND
XCEL ENERGY SERVICES, INC.**

This First Amendment (“First Amendment”) to the Shared Services Agreement dated February 17, 2011 (“Agreement”) is made as of this 14th day of June 2019, by and between Southwestern Public Service Company, a New Mexico corporation (“Provider”), and Xcel Energy Services, Inc., a Delaware corporation (“Client”). Provider and Client are hereinafter referred to individually as a "Party" and collectively as the "Parties". Unless otherwise noted, capitalized terms used in this First Amendment have the meaning ascribed to them in the Agreement.

WITNESSETH:

WHEREAS, Provider and Client are Parties to the Agreement; and,

WHEREAS, the Parties desire to amend the Agreement to add computer software to the definition of Subject Property and substitute the attached Exhibit A for the Exhibit A currently attached to the Agreement.

NOW THEREFORE, in consideration of the mutual covenants herein contained, the sufficiency and adequacy of which is hereby acknowledged, the Parties agree to the following:

1. Section 1 of the Agreement is amended by adding the phrase “, and computer software” after the word “equipment”.
2. Exhibit A is hereby deleted in its entirety and replaced in its entirety with Exhibit A to this First Amendment.
3. Counterparts. This First Amendment may be executed in counterparts, and each executed counterpart shall have the same force and effect as an original instrument.
4. No Other Amendment. Except as changed hereby, all other terms and conditions of the Agreement remain in full force and effect.

IN WITNESS WHEREOF, the Parties have executed this First Amendment to the Agreement as of the date first set forth above.

[Signatures appear on the next page]

**Southwestern Public Service Company,
a New Mexico corporation**

**Xcel Energy Services, Inc., a Delaware
corporation**



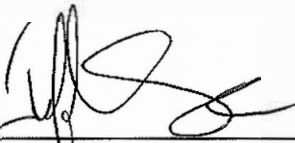
By: David T. Hudson
Title: President

By: Jeffrey S. Savage
Title: Senior Vice President & Controller

**Southwestern Public Service Company,
a New Mexico corporation**

**Xcel Energy Services, Inc., a Delaware
corporation**

**By: David T. Hudson
Title: President**



**By: Jeffrey S. Savage
Title: Senior Vice President & Controller**

EXHIBIT A

USE ARRANGEMENT

<u>SPECIFIC SUBJECT PROPERTY</u>	<u>CLIENT’S TERM OF USE OF SUBJECT PROPERTY</u>
Amarillo Tower - 600 South Tyler Street, Amarillo, Texas 79109.	From February 17, 2011 through midnight May 31, 2017.
790 Buchanan - 790 Buchanan, Amarillo, TX 79118.	June 1, 2017 until modified by the Parties or termination of this Agreement.
Amarillo Call Center - 4701 Parkside Drive, Amarillo, Texas 79109.	From February 17, 2011 until modified by the Parties termination of this Agreement.
Amarillo Operations Center - 6086 West 48 th Avenue, Amarillo, TX 79109.	From February 17, 2011 until modified by the Parties termination of this Agreement.
Network Equipment	From February 17, 2011 until modified by the Parties termination of this Agreement.
Computer Software	From June 14, 2019 until modified by the Parties termination of this Agreement.

TYPES OF COSTS

Amortization and Depreciation
Return on Rate Base

ALLOCATION METHODOLOGY

Facilities - Costs for each facility are charged to the Client in total and then allocated between the Client and Provider based on the percentage share of employee labor to the Provider based upon the most recent quarter’s labor for the specific employees located in each facility.
Network Equipment and Software – Costs are charged to the Client in total and allocated between the Client and Provider using a cost-causative method.

Southwestern Public Service Company

XES Billings to SPS with Balance Sheet Exclusions
For the Twelve Months Ended December 31, 2020

(A) FERC Account	(B) FERC Account Title	(C) Total XES Billings to SPS	(D) XES Billings Excluded Balance Sheet	(E) XES Billings to SPS (Total Company) (FERC Acct. 400-935)
107	Construction Work in Progress	\$ 55,233,379.21	\$ (55,233,379.21)	\$ -
143	Other Accounts Receivable	51,538.34	(51,538.34)	-
165	Prepayments	3,884.15	(3,884.15)	-
182.3	Other Regulatory Assets	1,235,614.71	(1,235,614.71)	-
183	Preliminary Survey and investigation charges	54,042.25	(54,042.25)	-
186	Miscellaneous Deferred Debits	765,976.74	(765,976.74)	-
228.3	Accumulated provision for pensions and benefits	211,767.14	(211,767.14)	-
232	Accounts payable	2,322,871.44	(2,322,871.44)	-
408.1	Tax Other Than Income Tax - Payroll	3,595,305.05	-	3,595,305.05
408.2	Taxes other than income taxes, other income and deductions	6,542.06	-	6,542.06
417.1	Expenses of nonutility operations	24,727.98	-	24,727.98
419	Interest & Dividend Income	64,967.63	-	64,967.63
426.1	Donations	146,836.50	-	146,836.50
426.2	Life Insurance	6,798.68	-	6,798.68
426.3	Penalties	1,553.97	-	1,553.97
426.4	Expenditures for certain civic, political and related activities	277,756.32	-	277,756.32
426.5	Other Deductions	53,355.66	-	53,355.66
430	Interest on debt to associated companies	463,986.31	-	463,986.31
431	Other Interest Expense	36,407.39	-	36,407.39
500	Operation supervision and engineering	2,158,597.20	-	2,158,597.20
501	Fuel	1,521,622.43	-	1,521,622.43
502	Steam expenses	5,664.55	-	5,664.55
505	Electric expenses	6,914.92	-	6,914.92
506	Miscellaneous steam power expenses	4,144,917.30	-	4,144,917.30
507	Rents	3,186,719.28	-	3,186,719.28
510	Maintenance supervision and engineering	182,842.06	-	182,842.06
511	Maintenance of structures	12,012.08	-	12,012.08
512	Maintenance of boiler plant	886,721.47	-	886,721.47
513	Maintenance of electric plant	407,414.43	-	407,414.43
514	Maintenance of miscellaneous steam plant	35,090.64	-	35,090.64
546	Operation supervision and engineering	484,968.72	-	484,968.72
548	Generation Expenses	38,027.67	-	38,027.67
549	Miscellaneous other power generation expenses	394,550.86	-	394,550.86
550	Rents	334,734.13	-	334,734.13
551	Maintenance supervision and engineering	458,984.54	-	458,984.54
552	Maintenance of structures	474.52	-	474.52
553	Maintenance of generating and electric plant	423,292.92	-	423,292.92
554	Maintenance of miscellaneous other power generation plant	22,079.56	-	22,079.56
556	System control and load dispatching	1,073,096.02	-	1,073,096.02
557	Other expenses	2,413,580.45	-	2,413,580.45
560	Operation supervision and engineering	6,980,473.87	-	6,980,473.87
561.2	Load dispatch-Monitor and operate transmiss system	1,189,209.98	-	1,189,209.98
561.5	Reliability planning and standards development	26,401.58	-	26,401.58
561.6	Transmission service studies	243.24	-	243.24
561.7	Generation interconnection studies	138,063.44	-	138,063.44
562	Station expenses	605.34	-	605.34
563	Overhead line expenses	7,379.48	-	7,379.48
566	Miscellaneous transmission expenses	1,333,580.43	-	1,333,580.43
567	Rents	1,449,776.26	-	1,449,776.26
570	Maintenance of station equipment	2,446.23	-	2,446.23
571	Maintenance of overhead lines	50,164.34	-	50,164.34
575.1	Operation Supervision	152,866.50	-	152,866.50
575.2	Day-ahead and real-time market administration	300,788.08	-	300,788.08
575.5	Ancillary services market administration	15,047.60	-	15,047.60
575.6	Market monitoring and compliance	25,973.26	-	25,973.26
575.8	Rents	36,932.52	-	36,932.52
580	Operation supervision and engineering	661,587.51	-	661,587.51
581	Load dispatching	323,554.86	-	323,554.86

Southwestern Public Service Company

XES Billings to SPS with Balance Sheet Exclusions
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)
FERC Account	FERC Account Title	Total XES Billings to SPS	XES Billings Excluded Balance Sheet	XES Billings to SPS (Total Company) (FERC Acct. 400-935)
582	Distribution Operation Station Expenses	14,650.45	-	14,650.45
583	Overhead line expenses	97,932.59	-	97,932.59
584	Underground Line Expense	57.18	-	57.18
585	Street Lighting and Signal System Expenses	29,223.67	-	29,223.67
586	Meter expenses	162,701.54	-	162,701.54
587	Distribution Operation Customer Installations expenses	19.96	-	19.96
588	Miscellaneous distribution expenses	2,006,802.14	-	2,006,802.14
589	Rents	2,044,398.10	-	2,044,398.10
590	Maintenance supervision and engineering	29,507.26	-	29,507.26
592	Distribution Maintenance of Station Equipment	1,219.04	-	1,219.04
593	Maintenance of overhead lines	207,267.87	-	207,267.87
594	Maintenance of Underground Lines	42.38	-	42.38
596	Maintenance of Street Lighting and Signal Systems	1,063.81	-	1,063.81
598	Maintenance of Miscellaneous Distribution Plant	3,158.21	-	3,158.21
901	Supervision	42,376.92	-	42,376.92
902	Meter reading expenses	798,129.62	-	798,129.62
903	Customer records and collection expenses	4,454,048.89	-	4,454,048.89
905	Miscellaneous Customer Accounts Expenses	92,138.91	-	92,138.91
908	Customer assistance expenses	96,215.65	-	96,215.65
909	Customer Service Instructional Advertising	73,830.22	-	73,830.22
910	Miscellaneous customer service and informational expenses	50,033.01	-	50,033.01
912	Sales Demo & Sales	63,671.55	-	63,671.55
916	Miscellaneous Sales Expenses	4,816.33	-	4,816.33
920	Administrative and general salaries	34,249,937.57	-	34,249,937.57
921	Office supplies and expenses	17,475,627.71	-	17,475,627.71
922	Administrative Transfer Credit	(506,585.23)	-	(506,585.23)
923	Outside services employed	5,818,653.78	-	5,818,653.78
924	Property insurance	9,285.25	-	9,285.25
925	Injuries & Damages	2,444,971.76	-	2,444,971.76
926	Employee pensions and benefits	9,443,626.93	-	9,443,626.93
928	Regulatory Commission Expenses	9,995.33	-	9,995.33
930.1	General advertising expenses	1,045,960.70	-	1,045,960.70
930.2	Miscellaneous general expenses	1,291,847.57	-	1,291,847.57
931	Rents	13,788,719.03	-	13,788,719.03
935	Maintenance of general plant	56,822.26	-	56,822.26
	Total	\$ 190,846,879.76	\$ (59,879,073.98)	\$ 130,967,805.78

Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

XES Billings to SPS by FERC 400-935 with Exclusions and Pro Forma Adjustments
For Twelve Months Ended December 31, 2020

(A) FERC Account	(B) FERC Account Title	(C) XES Billings to SPS (Total Company) (FERC accounts 400-935)	(D) Exclusions	(E) Per Book	(F) Pro Forma	(G) Requested Amount (Total Company)
		\$	\$	\$	\$	\$
408.1	Tax Other Than Income Tax - Payroll	3,595,305.05	-	3,595,305.05	(2,512.25)	3,592,792.80
408.2	Taxes other than income taxes, other income and	6,542.06	-	6,542.06	-	6,542.06
417.1	Expenses of nonutility operations	24,727.98	(24,727.98)	-	-	-
419	Interest & Dividend Income	64,967.63	(64,967.63)	-	-	-
426.1	Donations	146,836.50	(146,836.50)	-	-	-
426.2	Life Insurance	6,798.68	(6,798.68)	-	-	-
426.3	Penalties	1,553.97	(1,553.97)	-	-	-
426.4	Expenditures for certain civic, political and related	277,756.32	(277,756.32)	-	-	-
426.5	Other Deductions	53,355.66	(53,355.66)	-	-	-
430	Interest on debt to associated companies	463,986.31	(463,986.31)	-	-	-
431	Other Interest Expense	36,407.39	(36,407.39)	-	-	-
500	Operation supervision and engineering	2,158,597.20	-	2,158,597.20	46,726.17	2,205,323.37
501	Fuel	1,521,622.43	-	1,521,622.43	31,672.61	1,553,295.04
502	Steam expenses	5,664.55	-	5,664.55	131.94	5,796.49
505	Electric expenses	6,914.92	-	6,914.92	166.76	7,081.68
506	Miscellaneous steam power expenses	4,144,917.30	-	4,144,917.30	59,444.15	4,204,361.45
507	Rents	3,186,719.28	-	3,186,719.28	-	3,186,719.28
510	Maintenance supervision and engineering	182,842.06	-	182,842.06	4,481.53	187,323.59
511	Maintenance of structures	12,012.08	-	12,012.08	303.51	12,315.59
512	Maintenance of boiler plant	886,721.47	-	886,721.47	17,493.40	904,214.87
513	Maintenance of electric plant	407,414.43	-	407,414.43	9,446.23	416,860.66
514	Maintenance of miscellaneous steam plant	35,090.64	-	35,090.64	904.75	35,995.39
546	Operation supervision and engineering	484,968.72	-	484,968.72	9,840.06	494,808.78
548	Generation Expenses	38,027.67	-	38,027.67	1,140.79	39,168.46
549	Miscellaneous other power generation expenses	394,550.86	-	394,550.86	5,848.20	400,399.06
550	Rents	334,734.13	-	334,734.13	-	334,734.13
551	Maintenance supervision and engineering	458,984.54	-	458,984.54	9,990.55	468,975.09
552	Maintenance of structures	474.52	-	474.52	13.22	487.74
553	Maintenance of generating and electric plant	423,292.92	-	423,292.92	7,964.40	431,257.32
554	Maintenance of miscellaneous other power generation plant	22,079.56	-	22,079.56	641.43	22,720.99
556	System control and load dispatching	1,073,096.02	-	1,073,096.02	25,119.55	1,098,215.57
557	Other expenses	2,413,580.45	-	2,413,580.45	(455,465.03)	1,958,115.42
560	Operation supervision and engineering	6,980,473.87	-	6,980,473.87	109,379.08	7,089,852.95
561.2	Load dispatch-Monitor and operate transmiss system	1,189,209.98	-	1,189,209.98	4,869.15	1,194,079.13
561.5	Reliability planning and standards development	26,401.58	-	26,401.58	375.23	26,776.81

Southwestern Public Service Company

XES Billings to SPS by FERC 400-935 with Exclusions and Pro Forma Adjustments
For Twelve Months Ended December 31, 2020

(A) FERC Account	(B) FERC Account Title	(C) XES Billings to SPS (Total Company) (FERC accounts 400-935)	(D) Exclusions	(E) Per Book	(F) Pro Formas	(G) Requested Amount (Total Company)
561.6	Transmission service studies	243.24	-	243.24	5.08	248.32
561.7	Generation interconnection studies	138,063.44	-	138,063.44	3,016.94	141,080.38
562	Station expenses	605.34	-	605.34	9.97	615.31
563	Overhead line expenses	7,379.48	-	7,379.48	196.17	7,575.65
566	Miscellaneous transmission expenses	1,333,580.43	-	1,333,580.43	13,537.85	1,347,118.28
567	Rents	1,449,776.26	-	1,449,776.26	-	1,449,776.26
570	Maintenance of station equipment	2,446.23	-	2,446.23	64.70	2,510.93
571	Maintenance of overhead lines	50,164.34	-	50,164.34	1,153.84	51,318.18
575.1	Operation Supervision	152,866.50	-	152,866.50	3,033.17	155,899.67
575.2	Day-ahead and real-time market administration	300,788.08	-	300,788.08	6,967.97	307,756.05
575.5	Ancillary services market administration	15,047.60	-	15,047.60	343.80	15,391.40
575.6	Market monitoring and compliance	25,973.26	-	25,973.26	618.28	26,591.54
575.8	Rents	36,932.52	-	36,932.52	-	36,932.52
580	Operation supervision and engineering	661,587.51	-	661,587.51	6,947.49	668,535.00
581	Load dispatching	323,554.86	-	323,554.86	1,374.18	324,929.04
582	Distribution Operation Station Expenses	14,650.45	-	14,650.45	202.65	14,853.10
583	Overhead line expenses	97,932.59	-	97,932.59	1,326.45	99,259.04
584	Underground Line Expense	57.18	-	57.18	1.43	58.61
585	Street Lighting and Signal System Expenses	29,223.67	-	29,223.67	718.94	29,942.61
586	Meter expenses	162,701.54	-	162,701.54	3,679.54	166,381.08
587	Distribution Operation Customer Installations expenses	19.96	-	19.96	0.22	20.18
588	Miscellaneous distribution expenses	2,006,802.14	-	2,006,802.14	17,081.05	2,023,883.19
589	Rents	2,044,398.10	-	2,044,398.10	-	2,044,398.10
590	Maintenance supervision and engineering	29,507.26	-	29,507.26	712.23	30,219.49
592	Distribution Maintenance of Station Equipment	1,219.04	-	1,219.04	32.81	1,251.85
593	Maintenance of overhead lines	207,267.87	-	207,267.87	3,716.63	210,984.50
594	Maintenance of Underground Lines	42.38	-	42.38	1.20	43.58
596	Maintenance of Street Lighting and Signal Systems	1,063.81	-	1,063.81	28.58	1,092.39
598	Maintenance of Miscellaneous Distribution Plant	3,158.21	-	3,158.21	0.00	3,158.21
901	Supervision	42,376.92	-	42,376.92	523.62	42,900.54
902	Meter reading expenses	798,129.62	-	798,129.62	2,600.73	800,730.35
903	Customer records and collection expenses	4,454,048.89	-	4,454,048.89	54,327.35	4,508,376.24
905	Miscellaneous Customer Accounts Expenses	92,138.91	-	92,138.91	347.48	92,486.39
908	Customer assistance expenses	96,215.65	-	96,215.65	2,028.44	98,244.09
909	Customer Service Instructional Advertising	73,830.22	-	73,830.22	(73,830.22)	-

Southwestern Public Service Company

XES Billings to SPS by FERC 400-935 with Exclusions and Pro Forma Adjustments
For Twelve Months Ended December 31, 2020

(A) FERC Account	(B) FERC Account Title	(C) XES Billings to SPS (Total Company) (FERC accounts 400-935)	(D) Exclusions	(E) Per Book	(F) Pro Formas	(G) Requested Amount (Total Company)
910	Miscellaneous customer service and informational expenses	50,033.01	-	50,033.01	196.00	50,229.01
912	Sales Demo & Sales	63,671.55	-	63,671.55	(4,908.17)	58,763.38
916	Miscellaneous Sales Expenses	4,816.33	-	4,816.33	20.07	4,836.40
920	Administrative and general salaries	34,249,937.57	-	34,249,937.57	(5,165,529.19)	29,084,408.38
921	Office supplies and expenses	17,475,627.71	-	17,475,627.71	(308,047.63)	17,167,580.08
922	Administrative Transfer Credit	(506,585.23)	-	(506,585.23)	-	(506,585.23)
923	Outside services employed	5,818,653.78	-	5,818,653.78	(17,217.56)	5,801,436.22
924	Property insurance	9,285.25	-	9,285.25	(7,416.79)	1,868.46
925	Injuries & Damages	2,444,971.76	-	2,444,971.76	(1,933.51)	2,443,038.25
926	Employee pensions and benefits	9,443,626.93	-	9,443,626.93	802,482.16	10,246,109.09
928	Regulatory Commission Expenses	9,995.33	-	9,995.33	227.47	10,222.80
930.1	General advertising expenses	1,045,960.70	-	1,045,960.70	(1,045,960.70)	-
930.2	Miscellaneous general expenses	1,291,847.57	-	1,291,847.57	(532,553.56)	759,294.01
931	Rents	13,788,719.03	-	13,788,719.03	(1,692.66)	13,787,026.37
935	Maintenance of general plant	56,822.26	-	56,822.26	(27,492.38)	29,329.88
Total		\$ 130,967,805.78	\$ (1,076,390.44)	\$ 129,891,415.34	\$ (6,371,082.44)	\$ 123,520,332.90

Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

All Other Affiliate Billings
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	55400001-Productive Labor	506	Miscellaneous steam power expenses	25.92	-	\$ 25.92	\$ 0.78	\$ 26.70
Northern States Power - MN	55400001-Productive Labor	512	Maintenance of boiler plant	1,688.97	-	1,688.97	50.67	1,739.64
Northern States Power - MN	55400001-Productive Labor	513	Maintenance of electric plant	72.49	-	72.49	2.17	74.66
Northern States Power - MN	55400001-Productive Labor	514	Maintenance of miscellaneous steam plant	473.72	-	473.72	14.21	487.93
Northern States Power - MN	55400001-Productive Labor	566	Miscellaneous transmission expenses	1.81	-	1.81	0.05	1.86
Northern States Power - MN	55400001-Productive Labor	580	Operation supervision and engineering	982.90	-	982.90	29.49	1,012.39
Northern States Power - MN	55400001-Productive Labor	583	Overhead line expenses	16.16	-	60.90	0.48	16.64
Northern States Power - MN	55400001-Productive Labor	585	Street lighting and signal system expenses	1,060.84	-	1,807.29	31.83	1,092.67
Northern States Power - MN	55400001-Productive Labor	586	Meter expenses	1,907.75	-	3,444.82	57.23	1,964.98
Northern States Power - MN	55400001-Productive Labor	588	Miscellaneous distribution expenses	60.90	-	61.28	1.83	62.73
Northern States Power - MN	55400001-Productive Labor	592	Maintenance of station equipment	1,807.29	-	1,588.86	54.22	1,861.51
Northern States Power - MN	55400001-Productive Labor	593	Maintenance of overhead lines	3,444.82	-	1,907.75	103.34	3,548.16
Northern States Power - MN	55400001-Productive Labor	903	Customer records and collection expenses	61.28	-	1,060.84	1.84	63.12
Northern States Power - MN	55400001-Productive Labor	905	Miscellaneous customer accounts expenses	0.34	-	0.34	0.01	0.35
Northern States Power - MN	55400001-Productive Labor	920	Administrative and general salaries	158.86	-	16.16	4.77	163.63
Northern States Power - MN	5540180-Premium Time Labor	512	Maintenance of boiler plant	17.02	-	17.02	0.51	17.53
Northern States Power - MN	5540180-Premium Time Labor	514	Maintenance of miscellaneous steam plant	3.79	-	3.79	0.11	3.90
Northern States Power - MN	5540180-Premium Time Labor	583	Overhead line expenses	0.32	-	27.72	0.01	0.33
Northern States Power - MN	5540180-Premium Time Labor	585	Street lighting and signal system expenses	19.50	-	24.91	0.59	20.09
Northern States Power - MN	5540180-Premium Time Labor	586	Meter expenses	13.83	-	1.04	0.41	14.24
Northern States Power - MN	5540180-Premium Time Labor	592	Maintenance of station equipment	27.72	-	13.83	0.83	28.55
Northern States Power - MN	5540180-Premium Time Labor	593	Maintenance of overhead lines	24.91	-	19.50	0.75	25.66
Northern States Power - MN	5540180-Premium Time Labor	903	Customer records and collection expenses	1.04	-	0.32	0.03	1.07
Northern States Power - MN	5540220-Labor Overtime	506	Miscellaneous steam power expenses	1.78	-	1.78	0.05	1.83
Northern States Power - MN	5540220-Labor Overtime	512	Maintenance of boiler plant	617.31	-	617.31	18.52	635.83
Northern States Power - MN	5540220-Labor Overtime	513	Maintenance of electric plant	11.01	-	11.34	0.33	11.67
Northern States Power - MN	5540220-Labor Overtime	514	Maintenance of miscellaneous steam plant	262.69	-	262.69	7.88	270.57
Northern States Power - MN	5540220-Labor Overtime	566	Miscellaneous transmission expenses	0.15	-	0.15	0.00	0.15
Northern States Power - MN	5540220-Labor Overtime	580	Operation supervision and engineering	461.33	-	461.33	13.84	475.17
Northern States Power - MN	5540220-Labor Overtime	583	Overhead line expenses	20.79	-	2.95	0.62	21.41
Northern States Power - MN	5540220-Labor Overtime	585	Street lighting and signal system expenses	441.18	-	637.95	13.24	454.42
Northern States Power - MN	5540220-Labor Overtime	586	Meter expenses	628.08	-	1,328.88	18.84	646.92
Northern States Power - MN	5540220-Labor Overtime	588	Miscellaneous distribution expenses	2.95	-	25.25	0.09	3.04
Northern States Power - MN	5540220-Labor Overtime	592	Maintenance of station equipment	637.95	-	33.90	19.14	657.09
Northern States Power - MN	5540220-Labor Overtime	593	Maintenance of overhead lines	1,328.88	-	628.08	39.87	1,368.75
Northern States Power - MN	5540220-Labor Overtime	903	Customer records and collection expenses	25.25	-	441.18	0.76	26.01
Northern States Power - MN	5540220-Labor Overtime	905	Miscellaneous customer accounts expenses	0.01	-	0.01	0.00	0.01
Northern States Power - MN	5540220-Labor Overtime	920	Administrative and general salaries	33.90	-	20.79	1.02	34.92
Northern States Power - MN	5540260-Other Compensation	586	Meter expenses	0.77	-	0.77	0.02	0.79
Northern States Power - MN	5540270-Welfare Fund	506	Miscellaneous steam power expenses	3.11	-	3.11	0.09	3.20
Northern States Power - MN	5540270-Welfare Fund	512	Maintenance of boiler plant	58.35	-	58.35	1.75	60.10
Northern States Power - MN	5540270-Welfare Fund	513	Maintenance of electric plant	37.71	-	37.71	1.13	38.84
Northern States Power - MN	5540270-Welfare Fund	514	Maintenance of miscellaneous steam plant	333.76	-	333.76	10.01	343.77
Northern States Power - MN	5540270-Welfare Fund	566	Miscellaneous transmission expenses	0.21	-	0.21	0.01	0.22
Northern States Power - MN	5540270-Welfare Fund	580	Operation supervision and engineering	212.31	-	212.31	6.37	218.68
Northern States Power - MN	5540270-Welfare Fund	585	Street lighting and signal system expenses	14.68	-	8.35	0.44	15.12
Northern States Power - MN	5540270-Welfare Fund	586	Meter expenses	446.99	-	1,040.71	13.41	460.40
Northern States Power - MN	5540270-Welfare Fund	588	Miscellaneous distribution expenses	8.35	-	0.11	0.25	8.60
Northern States Power - MN	5540270-Welfare Fund	593	Maintenance of overhead lines	1,040.71	-	446.99	31.22	1,071.93
Northern States Power - MN	5540270-Welfare Fund	905	Miscellaneous customer accounts expenses	0.03	-	14.68	0.00	0.03
Northern States Power - MN	5540270-Welfare Fund	920	Administrative and general salaries	0.11	-	0.03	0.00	0.11
Northern States Power - MN	5600001-Contract Labor	506	Miscellaneous steam power expenses	0.04	-	0.04	-	0.04
Northern States Power - MN	5600001-Contract Labor	588	Miscellaneous distribution expenses	0.14	-	0.14	-	0.14

Southwestern Public Service Company

All Other Affiliate Billings
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	5600006-Consulting Professional Services Other	506	Miscellaneous steam power expenses	1.77	-	1.77	-	1.77
Northern States Power - MN	5600006-Consulting Professional Services Other	566	Miscellaneous transmission expenses	0.13	-	0.13	-	0.13
Northern States Power - MN	5600006-Consulting Professional Services Other	588	Miscellaneous distribution expenses	3.09	-	3.09	-	3.09
Northern States Power - MN	5600006-Consulting Professional Services Other	905	Miscellaneous customer accounts expenses	0.03	-	0.03	-	0.03
Northern States Power - MN	5600006-Consulting Professional Services Other	923	Outside services employed	0.05	-	0.05	-	0.05
Northern States Power - MN	5600041-Outside Vendor Contract	506	Miscellaneous steam power expenses	0.05	-	0.05	-	0.05
Northern States Power - MN	5600041-Outside Vendor Contract	588	Miscellaneous distribution expenses	0.15	-	0.15	-	0.15
Northern States Power - MN	5600066-Materials	506	Miscellaneous steam power expenses	1.68	-	1.68	-	1.68
Northern States Power - MN	5600066-Materials	566	Miscellaneous transmission expenses	0.10	-	0.10	-	0.10
Northern States Power - MN	5600066-Materials	588	Miscellaneous distribution expenses	4.73	-	4.73	-	4.73
Northern States Power - MN	5600066-Materials	921	Office supplies and expenses	0.03	-	0.03	-	0.03
Northern States Power - MN	5600221-Employee Expenses: Meals	506	Miscellaneous steam power expenses	0.09	-	0.09	-	0.09
Northern States Power - MN	5600221-Employee Expenses: Meals	566	Miscellaneous transmission expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5600221-Employee Expenses: Meals	588	Miscellaneous distribution expenses	0.05	-	0.05	-	0.05
Northern States Power - MN	5600231-Employee Expenses: Parking	506	Miscellaneous steam power expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5600231-Employee Expenses: Parking	588	Miscellaneous distribution expenses	0.03	-	0.03	-	0.03
Northern States Power - MN	5600236-Employee Expenses: Per Diem	588	Miscellaneous distribution expenses	0.03	-	0.03	-	0.03
Northern States Power - MN	5600241-Employee Expenses: Safety Equipment	506	Miscellaneous steam power expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	5600251-Employee Expense: Personal Communication	506	Miscellaneous steam power expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	5600251-Employee Expense: Personal Communication	588	Miscellaneous distribution expenses	0.06	-	0.06	-	0.06
Northern States Power - MN	5600291-Transportation Fleet Cost	506	Miscellaneous steam power expenses	0.35	-	0.35	-	0.35
Northern States Power - MN	5600291-Transportation Fleet Cost	588	Miscellaneous distribution expenses	1.03	-	1.03	-	1.03
Northern States Power - MN	5600296-Janitorial - Routine	506	Miscellaneous steam power expenses	11.14	-	11.14	-	11.14
Northern States Power - MN	5600296-Janitorial - Routine	566	Miscellaneous transmission expenses	0.66	-	0.66	-	0.66
Northern States Power - MN	5600296-Janitorial - Routine	588	Miscellaneous distribution expenses	23.68	-	23.68	-	23.68
Northern States Power - MN	5600306-Fire Life Safety Maintenance	905	Miscellaneous customer accounts expenses	0.27	-	0.27	-	0.27
Northern States Power - MN	5600306-Fire Life Safety Maintenance	921	Office supplies and expenses	0.65	-	0.65	-	0.65
Northern States Power - MN	5600301-Janitorial - Special	506	Miscellaneous steam power expenses	0.07	-	0.07	-	0.07
Northern States Power - MN	5600301-Janitorial - Special	588	Miscellaneous distribution expenses	0.17	-	0.17	-	0.17
Northern States Power - MN	5600306-Fire Life Safety Maintenance	506	Miscellaneous steam power expenses	1.14	-	1.14	-	1.14
Northern States Power - MN	5600306-Fire Life Safety Maintenance	566	Miscellaneous transmission expenses	0.05	-	0.05	-	0.05
Northern States Power - MN	5600306-Fire Life Safety Maintenance	588	Miscellaneous distribution expenses	2.59	-	2.59	-	2.59
Northern States Power - MN	5600306-Fire Life Safety Maintenance	905	Miscellaneous customer accounts expenses	0.01	-	0.03	-	0.01
Northern States Power - MN	5600306-Fire Life Safety Maintenance	921	Office supplies and expenses	0.03	-	0.01	-	0.03
Northern States Power - MN	5600311-General Interior Exterior Maintenance	506	Miscellaneous steam power expenses	20.23	-	20.23	-	20.23
Northern States Power - MN	5600311-General Interior Exterior Maintenance	566	Miscellaneous transmission expenses	1.11	-	1.11	-	1.11
Northern States Power - MN	5600311-General Interior Exterior Maintenance	588	Miscellaneous distribution expenses	52.43	-	52.43	-	52.43
Northern States Power - MN	5600311-General Interior Exterior Maintenance	905	Miscellaneous customer accounts expenses	0.04	-	0.23	-	0.04
Northern States Power - MN	5600311-General Interior Exterior Maintenance	921	Office supplies and expenses	0.23	-	0.04	-	0.23
Northern States Power - MN	5600316-Use Costs	506	Miscellaneous steam power expenses	24.49	-	24.49	-	24.49
Northern States Power - MN	5600316-Use Costs	566	Miscellaneous transmission expenses	2.15	-	2.15	-	2.15
Northern States Power - MN	5600316-Use Costs	588	Miscellaneous distribution expenses	43.53	-	43.53	-	43.53
Northern States Power - MN	5600316-Use Costs	905	Miscellaneous customer accounts expenses	0.14	-	0.47	-	0.14
Northern States Power - MN	5600316-Use Costs	921	Office supplies and expenses	0.47	-	0.14	-	0.47
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	506	Miscellaneous steam power expenses	0.51	-	0.51	-	0.51
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	588	Miscellaneous distribution expenses	2.78	-	2.78	-	2.78
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	921	Office supplies and expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5600331-Snow Removal Costs	506	Miscellaneous steam power expenses	26.93	-	26.93	-	26.93
Northern States Power - MN	5600331-Snow Removal Costs	566	Miscellaneous transmission expenses	2.93	-	2.93	-	2.93
Northern States Power - MN	5600331-Snow Removal Costs	588	Miscellaneous distribution expenses	27.66	-	27.66	-	27.66
Northern States Power - MN	5600331-Snow Removal Costs	905	Miscellaneous customer accounts expenses	0.12	-	0.24	-	0.12
Northern States Power - MN	5600331-Snow Removal Costs	921	Office supplies and expenses	0.24	-	0.12	-	0.24
Northern States Power - MN	5600336-Trash Removal Costs	506	Miscellaneous steam power expenses	3.11	-	3.11	-	3.11

Southwestern Public Service Company

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	5600336-Trash Removal Costs	566	Miscellaneous transmission expenses	0.22	-	0.22	-	0.22
Northern States Power - MN	5600336-Trash Removal Costs	588	Miscellaneous distribution expenses	6.70	-	6.70	-	6.70
Northern States Power - MN	5600336-Trash Removal Costs	921	Office supplies and expenses	0.08	-	0.08	-	0.08
Northern States Power - MN	5600341-Water Use Costs	506	Miscellaneous steam power expenses	1.57	-	1.57	-	1.57
Northern States Power - MN	5600341-Water Use Costs	566	Miscellaneous transmission expenses	0.09	-	0.09	-	0.09
Northern States Power - MN	5600341-Water Use Costs	588	Miscellaneous distribution expenses	3.23	-	3.23	-	3.23
Northern States Power - MN	5600341-Water Use Costs	905	Miscellaneous customer accounts expenses	0.01	-	0.04	-	0.01
Northern States Power - MN	5600341-Water Use Costs	921	Office supplies and expenses	0.04	-	0.01	-	0.04
Northern States Power - MN	5600351-Moves, Adds Changes	506	Miscellaneous steam power expenses	1.01	-	1.01	-	1.01
Northern States Power - MN	5600351-Moves, Adds Changes	566	Miscellaneous transmission expenses	0.10	-	0.10	-	0.10
Northern States Power - MN	5600351-Moves, Adds Changes	588	Miscellaneous distribution expenses	1.66	-	1.66	-	1.66
Northern States Power - MN	5600351-Moves, Adds Changes	921	Office supplies and expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	5600382-Rent - Equipment	507	Rents	0.26	-	0.26	-	0.26
Northern States Power - MN	5600382-Rent - Equipment	567	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600382-Rent - Equipment	589	Rents	0.34	-	0.34	-	0.34
Northern States Power - MN	5600431-Lease Costs	507	Rents	7.99	-	7.99	-	7.99
Northern States Power - MN	5600431-Lease Costs	567	Rents	0.55	-	0.55	-	0.55
Northern States Power - MN	5600431-Lease Costs	589	Rents	18.33	-	18.33	-	18.33
Northern States Power - MN	5600431-Lease Costs	931	Rents	0.30	-	0.30	-	0.30
Northern States Power - MN	5600721-Environmental Permits and Fees	506	Miscellaneous steam power expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	5600721-Environmental Permits and Fees	588	Miscellaneous distribution expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5600726-License Fees and Permits	506	Miscellaneous steam power expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5600726-License Fees and Permits	588	Miscellaneous distribution expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	506	Miscellaneous steam power expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	512	Maintenance of boiler plant	66.01	-	66.01	-	67.99
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	514	Maintenance of miscellaneous steam plant	5.13	-	5.13	-	5.28
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	566	Miscellaneous transmission expenses	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	580	Operation supervision and engineering	6.50	-	6.50	-	6.70
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	583	Overhead line expenses	0.20	-	0.25	-	0.21
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	585	Street lighting and signal system expenses	30.80	-	93.52	-	31.72
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	586	Meter expenses	10.45	-	60.50	-	10.76
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	588	Miscellaneous distribution expenses	0.24	-	0.24	-	0.26
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	592	Maintenance of station equipment	93.52	-	0.01	-	96.33
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	593	Maintenance of overhead lines	60.50	-	10.45	-	62.32
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	903	Customer records and collection expenses	0.24	-	30.80	-	0.25
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	920	Administrative and general salaries	0.01	-	0.20	-	0.01
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	506	Miscellaneous steam power expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	512	Maintenance of boiler plant	0.01	-	0.00	-	0.00
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	514	Maintenance of miscellaneous steam plant	(0.32)	-	(0.32)	-	(0.33)
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	586	Meter expenses	4.99	-	0.05	-	5.14
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	588	Miscellaneous distribution expenses	0.05	-	17.71	-	0.05
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	593	Maintenance of overhead lines	17.71	-	4.99	-	18.24
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	512	Maintenance of boiler plant	2.45	-	2.45	-	2.52
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	514	Maintenance of miscellaneous steam plant	(1.43)	-	(1.43)	-	(1.47)
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	585	Street lighting and signal system expenses	14.57	-	3.35	-	0.10
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	586	Meter expenses	3.07	-	4.36	-	3.16
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	592	Maintenance of station equipment	14.57	-	0.02	-	15.01
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	593	Maintenance of overhead lines	4.36	-	3.07	-	4.49
Northern States Power - MN	8000100-Premium	903	Customer records and collection expenses	0.02	-	3.25	-	0.02
Northern States Power - MN	8000100-Premium	512	Maintenance of boiler plant	0.36	-	0.36	-	0.37
Northern States Power - MN	8000100-Premium	585	Street lighting and signal system expenses	0.56	-	0.76	-	0.58
Northern States Power - MN	8000100-Premium	593	Maintenance of overhead lines	0.76	-	0.56	-	0.02
Northern States Power - MN	8000105-Overtime	512	Maintenance of boiler plant	9.43	-	9.43	-	9.71

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	8000105-Overtime	514	Maintenance of miscellaneous steam plant	0.92	-	0.92	0.03	0.95
Northern States Power - MN	8000105-Overtime	583	Overhead line expenses	0.20	-	2.63	0.01	0.21
Northern States Power - MN	8000105-Overtime	585	Street lighting and signal system expenses	0.39	-	10.65	0.01	0.40
Northern States Power - MN	8000105-Overtime	586	Meter expenses	2.07	-	0.03	0.06	2.13
Northern States Power - MN	8000105-Overtime	592	Maintenance of station equipment	2.63	-	2.07	0.08	2.71
Northern States Power - MN	8000105-Overtime	593	Maintenance of overhead lines	10.65	-	0.39	0.32	10.97
Northern States Power - MN	8000105-Overtime	903	Customer records and collection expenses	0.03	-	0.20	0.00	0.03
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	506	Miscellaneous steam power expenses	0.01	-	0.01	0.00	0.01
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	512	Maintenance of boiler plant	0.01	-	0.01	0.00	0.01
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	514	Maintenance of miscellaneous steam plant	0.03	-	0.03	0.00	0.03
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	586	Meter expenses	2.69	-	0.04	0.08	2.77
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	588	Miscellaneous distribution expenses	0.04	-	14.27	0.00	0.04
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	593	Maintenance of overhead lines	14.27	-	4.74	0.43	14.70
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	506	Miscellaneous steam power expenses	4.74	-	2.69	0.14	4.88
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	566	Miscellaneous transmission expenses	0.32	-	0.32	0.01	0.33
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	588	Miscellaneous distribution expenses	10.52	-	10.52	0.32	10.84
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	905	Miscellaneous customer accounts expenses	0.05	-	0.11	0.00	0.05
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	920	Administrative and general salaries	0.11	-	0.05	0.00	0.11
Northern States Power - MN	8900060-0010-200672-401K Match	926	Employee pensions and benefits	0.21	-	0.21	-	0.21
Northern States Power - MN	8900070-0010-200677-Qualified Pension	926	Employee pensions and benefits	0.66	-	0.66	-	0.66
Northern States Power - MN	8900130-0010-200712-Active Healthcare	926	Employee pensions and benefits	1.82	-	1.82	-	1.82
Northern States Power - MN	8900135-0010-200712-Act Healthcare_OH Ale	926	Employee pensions and benefits	0.39	-	0.39	-	0.39
Northern States Power - MN	8900140-0010-200717-Misc Ben Programs	926	Employee pensions and benefits	0.03	-	0.03	-	0.03
Northern States Power - MN	8900150-0010-200722-Life LTD-Bus Trav In	926	Employee pensions and benefits	0.05	-	0.05	-	0.05
Northern States Power - MN	8900170-0010-200732-FAS 112 LTD	926	Employee pensions and benefits	0.01	-	0.01	-	0.01
Northern States Power - MN	8900180-0010-200737-Payroll Taxes	408.1	Tax Other Than Income Tax - Payroll	11.03	-	11.03	-	11.03
Northern States Power - MN	8900185-0010-200737-Payroll Taxes_OH Ale	408.1	Tax Other Than Income Tax - Payroll	0.03	-	0.03	-	0.03
Northern States Power - MN	8900190-0010-200752-WC - FAS 112 Costs	925	Injuries and damages	0.03	-	0.03	-	0.03
Northern States Power - MN	8900200-0010-200757-WC - Ins and Other	925	Injuries and damages	1.28	-	1.28	-	1.28
Northern States Power - MN	8900205-0010-200757-WC-Ins&Other_OH Ale	925	Injuries and damages	0.03	-	0.03	-	0.03
Northern States Power - MN	8900345-0010-200776-Act Healthcare_OH Ale	926	Employee pensions and benefits	0.04	-	0.04	-	0.04
Northern States Power - MN	8903815-0010-IO-Prod Lbr BG Group 6	593	Maintenance of overhead lines	1.54	-	1.54	(0.05)	(1.59)
Northern States Power - MN	8903816-0010-IO-Other Compensation CWF	593	Maintenance of overhead lines	1.22	-	1.22	(0.04)	(1.26)
Northern States Power - MN	8903817-0010-IO-Prod Lbr NonBG Grp1	586	Meter expenses	0.02	-	0.02	(0.00)	(0.02)
Northern States Power - MN	8903818-0010-IO-Overtime	593	Maintenance of overhead lines	0.73	-	0.73	(0.02)	(0.75)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	506	Miscellaneous steam power expenses	1.69	-	1.69	(0.05)	(1.74)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	566	Miscellaneous transmission expenses	0.14	-	0.14	(0.00)	(0.14)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	588	Miscellaneous distribution expenses	3.97	-	3.97	(0.12)	(4.09)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	905	Miscellaneous customer accounts expenses	0.01	-	0.07	(0.00)	(0.01)
Northern States Power - MN	8905005-0010-IO-Facilities-Labor	920	Administrative and general salaries	0.07	-	0.01	(0.00)	(0.07)
Northern States Power - MN	8905005-0010-IO-Facilities-Benefits Wk Comp	925	Injuries and damages	0.03	-	0.03	-	0.03
Northern States Power - MN	8905010-0010-IO-Facilities-Benefits Pens & Ins	926	Employee pensions and benefits	1.02	-	1.02	-	1.02
Northern States Power - MN	8905015-0010-IO-Facilities-Labor Payroll Tax	408.1	Tax Other Than Income Tax - Payroll	0.57	-	0.57	-	0.57
Northern States Power - MN	8905025-0010-IO-Facilities-Consulting	506	Miscellaneous steam power expenses	0.06	-	0.06	-	0.06
Northern States Power - MN	8905025-0010-IO-Facilities-Consulting	588	Miscellaneous distribution expenses	0.07	-	0.07	-	0.07
Northern States Power - MN	8905030-0010-IO-Facilities-Contract Vendor	588	Miscellaneous steam power expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	8905035-0010-IO-Facilities-Materials	506	Miscellaneous steam power expenses	0.11	-	0.11	-	0.11
Northern States Power - MN	8905035-0010-IO-Facilities-Materials	588	Miscellaneous distribution expenses	0.27	-	0.27	-	0.27
Northern States Power - MN	8905045-0010-IO-Facilities-Transportation	506	Miscellaneous steam power expenses	0.03	-	0.03	-	0.03
Northern States Power - MN	8905045-0010-IO-Facilities-Transportation	588	Miscellaneous distribution expenses	0.08	-	0.08	-	0.08
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	506	Miscellaneous steam power expenses	4.41	-	4.41	-	4.41
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	566	Miscellaneous transmission expenses	0.42	-	0.42	-	0.42
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	588	Miscellaneous distribution expenses	7.89	-	7.89	-	7.89

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All Other Affiliate Billings
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-925)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	905	Miscellaneous customer accounts expenses	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	921	Office supplies and expenses	(0.12)	-	(0.12)	-	(0.12)
Northern States Power - MN	8908616-0011-IO-Other Compensation CWF	513	Maintenance of electric plant	(0.02)	-	(0.02)	(0.00)	(0.02)
Northern States Power - MN	8908616-0011-IO-Other Compensation CWF	593	Maintenance of overhead lines	(0.11)	-	(0.11)	(0.00)	(0.11)
Northern States Power - MN	8909401-0010-IO-Facilities-Benefits Incentive	588	Miscellaneous distribution expenses	(0.01)	-	(0.01)	(0.00)	(0.01)
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	512	Maintenance of boiler plant	0.26	-	0.26	0.01	0.27
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	593	Maintenance of overhead lines	(0.26)	-	(0.26)	(0.01)	(0.27)
Northern States Power - MN	8907607-0011-IO-Prod Lbr BG Group 1	593	Maintenance of overhead lines	(0.16)	-	(0.16)	(0.00)	(0.16)
Northern States Power - MN	8907612-0011-IO-Overtime	593	Maintenance of overhead lines	(0.03)	-	(0.03)	(0.00)	(0.03)
Northern States Power - MN	8908344-0011-IO-Prod Lbr BG Group 6	513	Maintenance of electric plant	(0.04)	-	(0.04)	(0.00)	(0.04)
Northern States Power - MN	8908344-0011-IO-Prod Lbr BG Group 6	593	Maintenance of overhead lines	(0.21)	-	(0.21)	(0.01)	(0.22)
Northern States Power - MN	8910115-0010-201057-Pension & Insurance	926	Employee pensions and benefits	20.33	-	20.33	-	20.33
Northern States Power - MN	8910116-0010-201063-Benefits Non-Service	926	Employee pensions and benefits	2.54	-	2.54	0.08	2.62
Northern States Power - MN	5600070-Material - Direct Purchase	506	Miscellaneous steam power expenses	0.38	-	0.38	-	0.38
Northern States Power - MN	5600070-Material - Direct Purchase	566	Miscellaneous transmission expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	5600070-Material - Direct Purchase	588	Miscellaneous distribution expenses	1.04	-	1.04	-	1.04
Northern States Power - MN	5600070-Material - Direct Purchase	905	Miscellaneous customer accounts expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	5600070-Material - Direct Purchase	921	Office supplies and expenses	0.04	-	0.04	-	0.04
Northern States Power - MN	8910104-0010-IO-Fac-Lbr Benefits Non-Svc	926	Employee pensions and benefits	(0.13)	-	(0.13)	(0.00)	(0.13)
Northern States Power - MN	8100551-Fleet-Idle Time	903	Customer records and collection expenses	1.78	-	1.78	-	1.78
Northern States Power - MN	8000036-Productive Labor Bargaining No Load	593	Maintenance of overhead lines	0.21	-	0.21	0.01	0.22
Northern States Power - MN	8910014-0010-IO-Fleet-Idle Time	593	Maintenance of overhead lines	(46.61)	-	(46.61)	-	(46.61)
Northern States Power - MN	8910014-0010-IO-Fleet-Idle Time	903	Customer records and collection expenses	0.61	-	0.61	-	0.61
Northern States Power - MN	8910070-0010-200036-Fleet-Base Rates	506	Miscellaneous steam power expenses	1.05	-	1.05	-	1.05
Northern States Power - MN	8910070-0010-200036-Fleet-Base Rates	566	Miscellaneous transmission expenses	0.09	-	0.09	-	0.09
Northern States Power - MN	8910070-0010-200036-Fleet-Base Rates	588	Miscellaneous distribution expenses	2.38	-	2.38	-	2.38
Northern States Power - MN	8910070-0010-200036-Fleet-Base Rates	593	Maintenance of overhead lines	310.59	-	310.59	-	310.59
Northern States Power - MN	8910070-0010-200036-Fleet-Base Rates	903	Customer records and collection expenses	122.61	-	122.61	-	122.61
Northern States Power - MN	8910070-0010-200036-Fleet-Base Rates	921	Office supplies and expenses	0.04	-	0.04	-	0.04
Northern States Power - MN	5610000-External Settlement Labor	506	Miscellaneous steam power expenses	0.15	-	0.15	0.00	0.15
Northern States Power - MN	5610000-External Settlement Labor	566	Miscellaneous transmission expenses	0.01	-	0.01	0.00	0.01
Northern States Power - MN	5610000-External Settlement Labor	588	Miscellaneous distribution expenses	0.10	-	0.10	0.00	0.10
Northern States Power - MN	5610002-External Settlement Labor Ben-Pension	926	Employee pensions and benefits	0.04	-	0.04	-	0.04
Northern States Power - MN	5610017-External Settlement Incentive	506	Miscellaneous steam power expenses	0.01	-	0.01	(0.01)	0.00
Northern States Power - MN	5600069-Service Consumption	588	Miscellaneous distribution expenses	0.14	-	0.14	-	0.14
Northern States Power - MN	5610011-External Settlement Overhead	506	Miscellaneous steam power expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5902100-External Settlement Labor Payroll Tax	408.1	Tax Other Than Income Tax - Payroll	0.01	-	0.01	-	0.01
Northern States Power - WI	5540001-Productive Labor	506	Miscellaneous steam power expenses	147.38	-	147.38	4.42	151.80
Northern States Power - WI	5540001-Productive Labor	588	Meter expenses	58.08	-	58.08	1.74	59.82
Northern States Power - WI	5540001-Productive Labor	588	Miscellaneous distribution expenses	3.15	-	3.15	0.09	3.24
Northern States Power - WI	5540001-Productive Labor	593	Maintenance of overhead lines	462.51	-	462.51	-	462.51
Northern States Power - WI	5540180-Premium Time Labor	506	Maintenance of overhead lines	58.08	-	58.08	13.88	476.39
Northern States Power - WI	5540220-Labor Overtime	506	Miscellaneous steam power expenses	4.55	-	4.55	0.14	4.69
Northern States Power - WI	5540220-Labor Overtime	588	Meter expenses	26.27	-	26.27	0.79	27.06
Northern States Power - WI	5540220-Labor Overtime	588	Miscellaneous distribution expenses	12.16	-	12.16	0.36	12.52
Northern States Power - WI	5540220-Labor Overtime	588	Miscellaneous distribution expenses	0.49	-	0.49	0.01	0.50
Northern States Power - WI	5540270-Welfare Fund	506	Maintenance of overhead lines	4.99	-	4.99	0.15	5.14
Northern States Power - WI	5540270-Welfare Fund	586	Miscellaneous steam power expenses	2.80	-	2.80	0.08	2.88
Northern States Power - WI	5540270-Welfare Fund	588	Meter expenses	1.55	-	1.55	0.05	1.60
Northern States Power - WI	5600006-Consulting Professional Services Other	506	Miscellaneous distribution expenses	0.59	-	0.59	0.02	0.61
Northern States Power - WI	5600006-Consulting Professional Services Other	588	Miscellaneous steam power expenses	0.44	-	0.44	-	0.44
Northern States Power - WI	5600006-Consulting Professional Services Other	588	Miscellaneous distribution expenses	0.78	-	0.78	0.78	0.78
Northern States Power - WI	5600041-Outside Vendor Contract	506	Miscellaneous steam power expenses	0.02	-	0.02	-	0.02
Northern States Power - WI	5600041-Outside Vendor Contract	588	Miscellaneous distribution expenses	0.14	-	0.14	-	0.14

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-925)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - WI	5600066-Materials	506	Miscellaneous steam power expenses	0.15	-	0.15	-	0.15
Northern States Power - WI	5600066-Materials	588	Miscellaneous distribution expenses	0.44	-	0.44	-	0.44
Northern States Power - WI	5600221-Employee Expenses Meals	588	Miscellaneous distribution expenses	0.01	-	0.01	-	0.01
Northern States Power - WI	5600291-Transportation Fleet Cost	506	Miscellaneous steam power expenses	0.09	-	0.09	-	0.09
Northern States Power - WI	5600291-Transportation Fleet Cost	588	Miscellaneous distribution expenses	0.03	-	0.03	-	0.03
Northern States Power - WI	5600296-Janitorial - Routine	506	Miscellaneous steam power expenses	1.50	-	1.50	-	1.50
Northern States Power - WI	5600296-Janitorial - Routine	588	Miscellaneous distribution expenses	3.99	-	3.99	-	3.99
Northern States Power - WI	5600306-Fire Life Safety Maintenance	506	Miscellaneous steam power expenses	0.11	-	0.11	-	0.11
Northern States Power - WI	5600306-Fire Life Safety Maintenance	588	Miscellaneous distribution expenses	0.83	-	0.83	-	0.83
Northern States Power - WI	5600311-General Interior Exterior Maintenance	506	Miscellaneous steam power expenses	4.59	-	4.59	-	4.59
Northern States Power - WI	5600311-General Interior Exterior Maintenance	588	Miscellaneous distribution expenses	12.18	-	12.18	-	12.18
Northern States Power - WI	5600316-Use Costs	506	Miscellaneous steam power expenses	4.25	-	4.25	-	4.25
Northern States Power - WI	5600316-Use Costs	588	Miscellaneous distribution expenses	9.96	-	9.96	-	9.96
Northern States Power - WI	5600321-Lawn Care Maintenance Costs	506	Miscellaneous steam power expenses	0.19	-	0.19	-	0.19
Northern States Power - WI	5600321-Lawn Care Maintenance Costs	588	Miscellaneous distribution expenses	1.71	-	1.71	-	1.71
Northern States Power - WI	5600331-Snow Removal Costs	506	Miscellaneous steam power expenses	2.74	-	2.74	-	2.74
Northern States Power - WI	5600331-Snow Removal Costs	588	Miscellaneous distribution expenses	4.48	-	4.48	-	4.48
Northern States Power - WI	5600336-Trash Removal Costs	506	Miscellaneous steam power expenses	0.37	-	0.37	-	0.37
Northern States Power - WI	5600336-Trash Removal Costs	588	Miscellaneous distribution expenses	1.26	-	1.26	-	1.26
Northern States Power - WI	5600341-Water Use Costs	506	Miscellaneous steam power expenses	0.45	-	0.45	-	0.45
Northern States Power - WI	5600341-Water Use Costs	588	Miscellaneous distribution expenses	1.36	-	1.36	-	1.36
Northern States Power - WI	5600351-Moves Adds Changes	506	Miscellaneous steam power expenses	0.07	-	0.07	-	0.07
Northern States Power - WI	5600351-Moves Adds Changes	588	Miscellaneous distribution expenses	0.10	-	0.10	-	0.10
Northern States Power - WI	5600431-Lease Costs	507	Rents	0.90	-	0.90	-	0.90
Northern States Power - WI	5600431-Lease Costs	589	Rents	2.43	-	2.43	-	2.43
Northern States Power - WI	8000000-Prod Labor Bargaining Benefit Group 1	506	Miscellaneous steam power expenses	4.21	-	4.21	-	4.21
Northern States Power - WI	8000000-Prod Labor Bargaining Benefit Group 1	586	Meter expenses	0.01	-	0.01	-	0.01
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	506	Miscellaneous steam power expenses	3.93	-	3.93	-	3.93
Northern States Power - WI	8000105-Overtime	586	Meter expenses	0.03	-	0.03	-	0.03
Northern States Power - WI	8900430-0011-200663-NonProd Labor BG GI	506	Miscellaneous steam power expenses	0.13	-	0.13	-	0.13
Northern States Power - WI	8900430-0011-200663-NonProd Labor BG GI	588	Miscellaneous distribution expenses	0.38	-	0.38	-	0.38
Northern States Power - WI	8900490-0011-200673-401K Match	926	Employee pensions and benefits	0.02	-	0.02	-	0.02
Northern States Power - WI	8900500-0011-200678-Qualified Pension	926	Employee pensions and benefits	0.06	-	0.06	-	0.06
Northern States Power - WI	8900550-0011-200713-Active Healthcare	926	Employee pensions and benefits	0.08	-	0.08	-	0.08
Northern States Power - WI	8900555-0011-200713-Act Healthcare_OH Ale	926	Employee pensions and benefits	0.20	-	0.20	-	0.20
Northern States Power - WI	8900600-0011-200738-Payroll Taxes	408.1	Tax Other Than Income Tax - Payroll	0.30	-	0.30	-	0.30
Northern States Power - WI	8905060-0011-IO-Facilities-Labor	506	Miscellaneous steam power expenses	(0.12)	-	(0.12)	-	(0.12)
Northern States Power - WI	8905060-0011-IO-Facilities-Labor	588	Miscellaneous distribution expenses	(0.37)	-	(0.37)	-	(0.37)
Northern States Power - WI	8905070-0011-IO-Facilities-Benefits Pens & Ins	926	Employee pensions and benefits	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - WI	8905075-0011-IO-Facilities-Labor Payroll Tax	408.1	Tax Other Than Income Tax - Payroll	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8905085-0011-IO-Facilities-Consulting	506	Miscellaneous steam power expenses	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - WI	8905085-0011-IO-Facilities-Consulting	588	Miscellaneous distribution expenses	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - WI	8905095-0011-IO-Facilities-Materials	506	Miscellaneous steam power expenses	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8905095-0011-IO-Facilities-Materials	588	Miscellaneous distribution expenses	(0.08)	-	(0.08)	-	(0.08)
Northern States Power - WI	8905110-0011-IO-Facilities-Miscellaneous	506	Miscellaneous steam power expenses	(0.74)	-	(0.74)	-	(0.74)
Northern States Power - WI	8905110-0011-IO-Facilities-Miscellaneous	588	Miscellaneous distribution expenses	(2.12)	-	(2.12)	-	(2.12)
Northern States Power - WI	5600070-Material - Direct Purchase	588	Miscellaneous distribution expenses	0.76	-	0.76	-	0.76
Northern States Power - WI	8911155-0011-201059-Pension & Insurance	926	Employee pensions and benefits	0.99	-	0.99	-	0.99
Northern States Power - WI	8911166-0011-201065-Benefits Non-Service	926	Employee pensions and benefits	0.06	-	0.06	-	0.06
Public Service Company of Co	5540001-Productive Labor	511	Maintenance of structures	3,055.46	-	3,055.46	-	3,147.12
Public Service Company of Co	5540001-Productive Labor	512	Maintenance of boiler plant	74.23	-	74.23	-	76.46
Public Service Company of Co	5540001-Productive Labor	513	Maintenance of electric plant	27.34	-	27.34	-	28.16
Public Service Company of Co	5540001-Productive Labor	514	Maintenance of miscellaneous steam plant	399.20	-	399.20	-	411.18

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	5540001-Productive Labor	560	Operation supervision and engineering	118.55	-	118.55	3.56	122.11
Public Service Company of Co	5540001-Productive Labor	580	Operation supervision and engineering	643.92	-	643.92	19.32	663.24
Public Service Company of Co	5540001-Productive Labor	585	Street lighting and signal system expenses	53.58	-	145.25	1.61	55.19
Public Service Company of Co	5540001-Productive Labor	586	Meter expenses	2,653.15	-	20,272.59	79.59	2,732.74
Public Service Company of Co	5540001-Productive Labor	587	Customer installations expenses	145.25	-	1,955.63	4.36	149.61
Public Service Company of Co	5540001-Productive Labor	588	Miscellaneous distribution expenses	20,272.59	-	396.53	608.18	20,880.77
Public Service Company of Co	5540001-Productive Labor	593	Maintenance of overhead lines	1,955.63	-	2,653.15	58.67	2,014.30
Public Service Company of Co	5540001-Productive Labor	903	Customer records and collection expenses	396.53	-	53.58	11.90	408.43
Public Service Company of Co	5540180-Premium Time Labor	511	Maintenance of structures	12.88	-	12.88	0.39	13.27
Public Service Company of Co	5540180-Premium Time Labor	512	Maintenance of boiler plant	0.42	-	0.42	0.01	0.43
Public Service Company of Co	5540180-Premium Time Labor	514	Maintenance of miscellaneous steam plant	1.07	-	1.07	1.10	1.10
Public Service Company of Co	5540180-Premium Time Labor	580	Operation supervision and engineering	0.02	-	0.02	0.00	0.02
Public Service Company of Co	5540180-Premium Time Labor	585	Street lighting and signal system expenses	0.26	-	0.69	0.01	0.27
Public Service Company of Co	5540180-Premium Time Labor	586	Meter expenses	23.53	-	4.72	0.71	24.24
Public Service Company of Co	5540180-Premium Time Labor	587	Customer installations expenses	0.69	-	39.20	0.02	0.71
Public Service Company of Co	5540180-Premium Time Labor	588	Miscellaneous distribution expenses	4.72	-	4.68	0.14	4.86
Public Service Company of Co	5540180-Premium Time Labor	593	Maintenance of overhead lines	39.20	-	23.53	1.18	40.38
Public Service Company of Co	5540180-Premium Time Labor	903	Customer records and collection expenses	4.68	-	0.26	0.14	4.82
Public Service Company of Co	5540220-Labor Overtime	511	Maintenance of structures	861.85	-	861.85	25.86	887.71
Public Service Company of Co	5540220-Labor Overtime	512	Maintenance of boiler plant	19.42	-	19.42	0.58	20.00
Public Service Company of Co	5540220-Labor Overtime	513	Maintenance of electric plant	2.32	-	2.32	0.07	2.39
Public Service Company of Co	5540220-Labor Overtime	514	Maintenance of miscellaneous steam plant	40.32	-	40.32	1.21	41.53
Public Service Company of Co	5540220-Labor Overtime	560	Operation supervision and engineering	55.43	-	55.43	1.66	57.09
Public Service Company of Co	5540220-Labor Overtime	580	Operation supervision and engineering	0.38	-	0.38	0.01	0.39
Public Service Company of Co	5540220-Labor Overtime	585	Street lighting and signal system expenses	37.31	-	37.31	1.12	38.43
Public Service Company of Co	5540220-Labor Overtime	586	Meter expenses	895.09	-	1,296.82	26.85	921.94
Public Service Company of Co	5540220-Labor Overtime	587	Customer installations expenses	79.00	-	79.00	2.37	81.37
Public Service Company of Co	5540220-Labor Overtime	588	Miscellaneous distribution expenses	1,296.82	-	185.86	38.90	1,335.72
Public Service Company of Co	5540220-Labor Overtime	593	Maintenance of overhead lines	944.59	-	895.09	28.34	972.93
Public Service Company of Co	5540220-Labor Overtime	903	Customer records and collection expenses	185.86	-	37.31	5.58	191.44
Public Service Company of Co	5540260-Other Compensation	511	Maintenance of structures	1.03	-	1.03	0.03	1.06
Public Service Company of Co	5540260-Other Compensation	580	Operation supervision and engineering	0.01	-	0.01	0.00	0.01
Public Service Company of Co	5540260-Other Compensation	586	Meter expenses	0.60	-	1.69	0.02	0.62
Public Service Company of Co	5540260-Other Compensation	587	Customer installations expenses	1.69	-	0.03	0.05	1.74
Public Service Company of Co	5540260-Other Compensation	593	Maintenance of overhead lines	0.03	-	0.22	0.00	0.03
Public Service Company of Co	5540260-Other Compensation	903	Customer records and collection expenses	0.22	-	0.60	0.01	0.23
Public Service Company of Co	5600001-Contract Labor	506	Miscellaneous steam power expenses	96.99	-	96.99	-	96.99
Public Service Company of Co	5600001-Contract Labor	566	Miscellaneous transmission expenses	0.63	-	0.63	-	0.63
Public Service Company of Co	5600001-Contract Labor	588	Miscellaneous distribution expenses	26.47	-	26.47	-	26.47
Public Service Company of Co	5600001-Contract Labor	905	Miscellaneous customer accounts expenses	3.31	-	3.31	-	3.31
Public Service Company of Co	5600041-Outside Vendor Contract	506	Miscellaneous steam power expenses	17.65	-	17.65	-	17.65
Public Service Company of Co	5600041-Outside Vendor Contract	566	Miscellaneous transmission expenses	0.31	-	0.31	-	0.31
Public Service Company of Co	5600041-Outside Vendor Contract	588	Miscellaneous distribution expenses	29.21	-	29.21	-	29.21
Public Service Company of Co	5600066-Materials	506	Miscellaneous customer accounts expenses	0.74	-	0.74	-	0.74
Public Service Company of Co	5600066-Materials	566	Miscellaneous steam power expenses	40.39	-	40.39	-	40.39
Public Service Company of Co	5600066-Materials	588	Miscellaneous transmission expenses	0.40	-	0.40	-	0.40
Public Service Company of Co	5600066-Materials	588	Miscellaneous distribution expenses	17.52	-	17.52	-	17.52
Public Service Company of Co	5600066-Materials	905	Miscellaneous customer accounts expenses	1.42	-	1.42	-	1.42
Public Service Company of Co	5600091-Print and Copy Cost - Other	506	Miscellaneous steam power expenses	0.21	-	0.21	-	0.21
Public Service Company of Co	5600091-Print and Copy Cost - Other	588	Miscellaneous distribution expenses	0.70	-	0.70	-	0.70
Public Service Company of Co	5600091-Print and Copy Cost - Other	905	Miscellaneous customer accounts expenses	0.03	-	0.03	-	0.03
Public Service Company of Co	5600206-Employee Expenses Mileage	506	Miscellaneous steam power expenses	0.03	-	0.03	-	0.03
Public Service Company of Co	5600206-Employee Expenses Mileage	588	Miscellaneous distribution expenses	0.05	-	0.05	-	0.05

Southwestern Public Service Company

All Other Affiliate Billings
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	5600211-Employee Expenses: Conf Seminar Trng	588	Miscellaneous distribution expenses	0.01	-	0.01	-	0.01
Public Service Company of Co	5600216-Employee Expenses: Hotel	506	Miscellaneous steam power expenses	0.53	-	0.53	-	0.53
Public Service Company of Co	5600216-Employee Expenses: Hotel	588	Miscellaneous distribution expenses	0.03	-	0.03	-	0.03
Public Service Company of Co	5600216-Employee Expenses: Hotel	905	Miscellaneous customer accounts expenses	0.01	-	0.01	-	0.01
Public Service Company of Co	5600221-Employee Expenses: Meals	506	Miscellaneous steam power expenses	0.20	-	0.20	-	0.20
Public Service Company of Co	5600231-Employee Expenses: Parking	506	Miscellaneous steam power expenses	0.07	-	0.07	-	0.07
Public Service Company of Co	5600251-Employee Expense: Personal Communication	506	Miscellaneous steam power expenses	0.06	-	0.06	-	0.06
Public Service Company of Co	5600251-Employee Expense: Personal Communication	588	Miscellaneous distribution expenses	0.03	-	0.03	-	0.03
Public Service Company of Co	5600291-Transportation Fleet Cost	506	Miscellaneous steam power expenses	0.04	-	0.04	-	0.04
Public Service Company of Co	5600291-Transportation Fleet Cost	588	Miscellaneous distribution expenses	0.12	-	0.12	-	0.12
Public Service Company of Co	5600296-Janitorial - Routine	506	Miscellaneous steam power expenses	119.38	-	119.38	-	119.38
Public Service Company of Co	5600296-Janitorial - Routine	566	Miscellaneous transmission expenses	0.75	-	0.75	-	0.75
Public Service Company of Co	5600296-Janitorial - Routine	588	Miscellaneous distribution expenses	49.57	-	49.57	-	49.57
Public Service Company of Co	5600296-Janitorial - Routine	905	Miscellaneous customer accounts expenses	4.22	-	4.22	-	4.22
Public Service Company of Co	5600301-Janitorial - Special	506	Miscellaneous steam power expenses	0.30	-	0.30	-	0.30
Public Service Company of Co	5600301-Janitorial - Special	588	Miscellaneous distribution expenses	0.98	-	0.98	-	0.98
Public Service Company of Co	5600301-Janitorial - Special	905	Miscellaneous customer accounts expenses	0.02	-	0.02	-	0.02
Public Service Company of Co	5600306-Fire Life Safety Maintenance	506	Miscellaneous steam power expenses	2.27	-	2.27	-	2.27
Public Service Company of Co	5600306-Fire Life Safety Maintenance	588	Miscellaneous distribution expenses	7.32	-	7.32	-	7.32
Public Service Company of Co	5600306-Fire Life Safety Maintenance	905	Miscellaneous customer accounts expenses	0.34	-	0.34	-	0.34
Public Service Company of Co	5600311-General Interior Exterior Maintenance	506	Miscellaneous steam power expenses	521.86	-	521.86	-	521.86
Public Service Company of Co	5600311-General Interior Exterior Maintenance	566	Miscellaneous transmission expenses	3.28	-	3.28	-	3.28
Public Service Company of Co	5600311-General Interior Exterior Maintenance	588	Miscellaneous distribution expenses	157.61	-	157.61	-	157.61
Public Service Company of Co	5600311-General Interior Exterior Maintenance	905	Miscellaneous customer accounts expenses	17.03	-	17.03	-	17.03
Public Service Company of Co	5600316-Use Costs	506	Miscellaneous steam power expenses	249.04	-	249.04	-	249.04
Public Service Company of Co	5600316-Use Costs	566	Miscellaneous transmission expenses	1.47	-	1.47	-	1.47
Public Service Company of Co	5600316-Use Costs	588	Miscellaneous distribution expenses	132.37	-	132.37	-	132.37
Public Service Company of Co	5600316-Use Costs	905	Miscellaneous customer accounts expenses	10.27	-	10.27	-	10.27
Public Service Company of Co	5600321-Lawn Care Maintenance Costs	506	Miscellaneous steam power expenses	0.07	-	0.07	-	0.07
Public Service Company of Co	5600321-Lawn Care Maintenance Costs	588	Miscellaneous distribution expenses	0.21	-	0.21	-	0.21
Public Service Company of Co	5600331-Snow Removal Costs	506	Miscellaneous steam power expenses	249.25	-	249.25	-	249.25
Public Service Company of Co	5600331-Snow Removal Costs	566	Miscellaneous transmission expenses	1.17	-	1.17	-	1.17
Public Service Company of Co	5600331-Snow Removal Costs	588	Miscellaneous distribution expenses	25.76	-	25.76	-	25.76
Public Service Company of Co	5600331-Snow Removal Costs	905	Miscellaneous customer accounts expenses	7.46	-	7.46	-	7.46
Public Service Company of Co	5600336-Trash Removal Costs	506	Miscellaneous steam power expenses	62.64	-	62.64	-	62.64
Public Service Company of Co	5600336-Trash Removal Costs	566	Miscellaneous transmission expenses	0.37	-	0.37	-	0.37
Public Service Company of Co	5600336-Trash Removal Costs	588	Miscellaneous distribution expenses	24.46	-	24.46	-	24.46
Public Service Company of Co	5600336-Trash Removal Costs	905	Miscellaneous customer accounts expenses	2.09	-	2.09	-	2.09
Public Service Company of Co	5600341-Water Use Costs	506	Miscellaneous steam power expenses	27.85	-	27.85	-	27.85
Public Service Company of Co	5600341-Water Use Costs	566	Miscellaneous transmission expenses	0.16	-	0.16	-	0.16
Public Service Company of Co	5600341-Water Use Costs	588	Miscellaneous distribution expenses	14.92	-	14.92	-	14.92
Public Service Company of Co	5600341-Water Use Costs	905	Miscellaneous customer accounts expenses	0.88	-	0.88	-	0.88
Public Service Company of Co	5600351-Moves Addis Changes	506	Miscellaneous steam power expenses	48.54	-	48.54	-	48.54
Public Service Company of Co	5600351-Moves Addis Changes	566	Miscellaneous transmission expenses	0.43	-	0.43	-	0.43
Public Service Company of Co	5600351-Moves Addis Changes	588	Miscellaneous distribution expenses	19.98	-	19.98	-	19.98
Public Service Company of Co	5600351-Moves Addis Changes	905	Miscellaneous customer accounts expenses	1.70	-	1.70	-	1.70
Public Service Company of Co	5600431-Lease Costs	507	Rents	400.18	-	400.18	-	400.18
Public Service Company of Co	5600431-Lease Costs	567	Rents	2.52	-	2.52	-	2.52
Public Service Company of Co	5600431-Lease Costs	589	Rents	91.57	-	91.57	-	91.57
Public Service Company of Co	5600431-Lease Costs	931	Rents	12.64	-	12.64	-	12.64
Public Service Company of Co	5600726-License Fees and Permits	588	Miscellaneous distribution expenses	0.16	-	0.16	-	0.16
Public Service Company of Co	5600871-Other	506	Miscellaneous steam power expenses	0.02	-	0.02	-	0.02
Public Service Company of Co	5600871-Other	588	Miscellaneous distribution expenses	0.07	-	0.07	-	0.07

Southwestern Public Service Company
All Other Affiliate Billings
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-925)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	511	Maintenance of structures	196.09	-	196.09	5.88	201.97
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	512	Maintenance of boiler plant	8.80	-	8.80	0.26	9.06
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	513	Maintenance of electric plant	0.77	-	0.77	0.02	0.79
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	514	Maintenance of miscellaneous steam plant	2.85	-	2.85	0.09	2.94
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	560	Operation supervision and engineering	2.65	-	2.65	0.08	2.73
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	580	Operation supervision and engineering	0.38	-	0.38	0.01	0.39
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	585	Street lighting and signal system expenses	4.91	-	4.91	0.15	5.06
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	586	Meter expenses	89.93	-	1,987.67	2.70	92.63
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	587	Customer installations expenses	0.37	-	138.53	0.01	0.38
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	588	Miscellaneous distribution expenses	1,987.67	-	24.81	59.63	2,047.30
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	593	Maintenance of overhead lines	138.53	-	89.93	4.16	142.69
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	903	Customer records and collection expenses	24.81	-	4.91	0.74	25.55
Public Service Company of Co	8000005-Prod Labor Bargaining Benefit Group 6	593	Maintenance of overhead lines	(0.21)	-	(0.21)	(0.01)	(0.22)
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	511	Maintenance of structures	0.68	-	0.68	0.02	0.70
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	512	Maintenance of boiler plant	(0.13)	-	(0.13)	(0.00)	(0.13)
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	513	Maintenance of electric plant	0.03	-	0.03	0.00	0.03
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	580	Operation supervision and engineering	(0.03)	-	(0.03)	(0.00)	(0.03)
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	586	Meter expenses	16.99	-	8.72	0.51	17.50
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	593	Maintenance of overhead lines	8.72	-	1.27	0.26	8.98
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	903	Customer records and collection expenses	1.27	-	16.99	0.04	1.31
Public Service Company of Co	8000100-Premium	585	Street lighting and signal system expenses	0.26	-	0.03	0.01	0.27
Public Service Company of Co	8000100-Premium	593	Maintenance of overhead lines	0.03	-	0.15	0.00	0.03
Public Service Company of Co	8000100-Premium	903	Customer records and collection expenses	0.15	-	0.26	0.00	0.15
Public Service Company of Co	8000105-Overtime	513	Maintenance of electric plant	2.31	-	2.31	0.07	2.38
Public Service Company of Co	8000105-Overtime	585	Street lighting and signal system expenses	4.62	-	3.33	0.14	4.76
Public Service Company of Co	8000105-Overtime	586	Meter expenses	1.77	-	1.77	0.05	1.82
Public Service Company of Co	8000105-Overtime	593	Maintenance of overhead lines	3.33	-	1.77	0.10	3.43
Public Service Company of Co	8000105-Overtime	903	Customer records and collection expenses	(0.43)	-	(0.43)	(0.01)	(0.44)
Public Service Company of Co	8000110-Other Compensation	511	Maintenance of structures	(0.02)	-	(0.02)	(0.00)	(0.02)
Public Service Company of Co	8000110-Other Compensation	586	Meter expenses	(0.38)	-	(0.05)	(0.01)	(0.39)
Public Service Company of Co	8000110-Other Compensation	587	Customer installations expenses	(0.05)	-	(0.01)	(0.00)	(0.01)
Public Service Company of Co	8000110-Other Compensation	593	Maintenance of overhead lines	(0.01)	-	(0.02)	(0.00)	(0.01)
Public Service Company of Co	8000110-Other Compensation	903	Customer records and collection expenses	(0.02)	-	(0.38)	(0.00)	(0.02)
Public Service Company of Co	8900700-0012-200674-401 K Match	926	Employee pensions and benefits	0.03	-	0.03	-	0.03
Public Service Company of Co	8900710-0012-200679-Qualified Pension	926	Employee pensions and benefits	0.09	-	0.09	-	0.09
Public Service Company of Co	8900760-0012-200714-Act Healthcare OH Ale	926	Employee pensions and benefits	0.13	-	0.13	-	0.13
Public Service Company of Co	8900810-0012-200739-Payroll Taxes	408.1	Tax Other Than Income Tax - Payroll	0.05	-	0.05	-	0.05
Public Service Company of Co	8900840-0012-200764-Annual Incentive	588	Miscellaneous distribution expenses	0.01	-	0.01	(0.01)	0.00
Public Service Company of Co	8906400-0012-10-Facilities-Labor	506	Miscellaneous steam power expenses	(1.84)	-	(1.84)	(0.06)	(1.90)
Public Service Company of Co	8906400-0012-10-Facilities-Labor	588	Miscellaneous distribution expenses	(1.08)	-	(1.08)	(0.03)	(1.11)
Public Service Company of Co	8906400-0012-10-Facilities-Labor	905	Miscellaneous customer accounts expenses	(0.08)	-	(0.08)	(0.00)	(0.08)
Public Service Company of Co	8906410-0012-10-Facilities-Benefits Pens & Ins	926	Employee pensions and benefits	(0.56)	-	(0.56)	-	(0.56)
Public Service Company of Co	8906415-0012-10-Facilities-Labor Payroll Tax	408.1	Tax Other Than Income Tax - Payroll	(0.19)	-	(0.19)	-	(0.19)
Public Service Company of Co	8906420-0012-10-Facilities-Contract Labor	506	Miscellaneous steam power expenses	(4.25)	-	(4.25)	-	(4.25)
Public Service Company of Co	8906420-0012-10-Facilities-Contract Labor	566	Miscellaneous transmission expenses	(0.02)	-	(0.02)	-	(0.02)
Public Service Company of Co	8906420-0012-10-Facilities-Contract Labor	588	Miscellaneous distribution expenses	(1.12)	-	(1.12)	-	(1.12)
Public Service Company of Co	8906420-0012-10-Facilities-Contract Labor	905	Miscellaneous customer accounts expenses	(0.15)	-	(0.15)	-	(0.15)
Public Service Company of Co	8906425-0012-10-Facilities-Consulting	506	Miscellaneous steam power expenses	0.11	-	0.11	-	0.11
Public Service Company of Co	8906430-0012-10-Facilities-Contract Vendor	566	Miscellaneous steam power expenses	(0.85)	-	(0.85)	-	(0.85)
Public Service Company of Co	8906430-0012-10-Facilities-Contract Vendor	588	Miscellaneous transmission expenses	(0.02)	-	(0.02)	-	(0.02)
Public Service Company of Co	8906430-0012-10-Facilities-Contract Vendor	588	Miscellaneous distribution expenses	(1.31)	-	(1.31)	-	(1.31)
Public Service Company of Co	8906430-0012-10-Facilities-Contract Vendor	905	Miscellaneous customer accounts expenses	(0.04)	-	(0.04)	-	(0.04)

Southwestern Public Service Company

All Other Affiliate Billings
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	8906435-0012-IO-Facilities-Materials	506	Miscellaneous steam power expenses	(1.93)	-	(1.93)	-	(1.93)
Public Service Company of Co	8906435-0012-IO-Facilities-Materials	566	Miscellaneous transmission expenses	(0.01)	-	(0.01)	-	(0.01)
Public Service Company of Co	8906435-0012-IO-Facilities-Materials	588	Miscellaneous distribution expenses	(0.86)	-	(0.86)	-	(0.86)
Public Service Company of Co	8906435-0012-IO-Facilities-Materials	905	Miscellaneous customer accounts expenses	(0.07)	-	(0.07)	-	(0.07)
Public Service Company of Co	8906440-0012-IO-Facilities-Employee Expense	506	Miscellaneous steam power expenses	(0.06)	-	(0.06)	-	(0.06)
Public Service Company of Co	8906450-0012-IO-Facilities-Miscellaneous	506	Miscellaneous steam power expenses	(73.44)	-	(73.44)	-	(73.44)
Public Service Company of Co	8906450-0012-IO-Facilities-Miscellaneous	566	Miscellaneous transmission expenses	(0.48)	-	(0.48)	-	(0.48)
Public Service Company of Co	8906450-0012-IO-Facilities-Miscellaneous	588	Miscellaneous distribution expenses	(20.86)	-	(20.86)	-	(20.86)
Public Service Company of Co	8906450-0012-IO-Facilities-Miscellaneous	905	Miscellaneous customer accounts expenses	(2.49)	-	(2.49)	-	(2.49)
Public Service Company of Co	8908313-0012-IO-Prod Lbr BG Group 1	513	Maintenance of electric plant	0.14	-	0.14	0.00	0.14
Public Service Company of Co	8908313-0012-IO-Prod Lbr BG Group 1	580	Operation supervision and engineering	0.09	-	0.09	0.00	0.09
Public Service Company of Co	8908313-0012-IO-Prod Lbr BG Group 1	593	Maintenance of overhead lines	1.09	-	1.09	0.03	1.12
Public Service Company of Co	8908313-0012-IO-Prod Lbr BG Group 1	903	Customer records and collection expenses	1.00	-	1.00	0.03	1.03
Public Service Company of Co	8909411-0012-IO-Facilities-Benefits Incentive	506	Miscellaneous steam power expenses	(0.17)	-	(0.17)	0.09	(0.08)
Public Service Company of Co	8909411-0012-IO-Facilities-Benefits Incentive	588	Miscellaneous distribution expenses	(0.08)	-	(0.08)	0.04	(0.04)
Public Service Company of Co	5600591-Dues - Professional Association	588	Miscellaneous distribution expenses	0.02	-	0.02	-	0.02
Public Service Company of Co	5600070-Material - Direct Purchase	506	Miscellaneous steam power expenses	1.36	-	1.36	-	1.36
Public Service Company of Co	5600070-Material - Direct Purchase	566	Miscellaneous transmission expenses	(0.03)	-	(0.03)	-	(0.03)
Public Service Company of Co	5600070-Material - Direct Purchase	588	Miscellaneous distribution expenses	3.31	-	3.31	-	3.31
Public Service Company of Co	5600070-Material - Direct Purchase	905	Miscellaneous customer accounts expenses	0.20	-	0.20	-	0.20
Public Service Company of Co	8912116-0012-201066-Benefits Non-Service	926	Employee pensions and benefits	(0.01)	-	(0.01)	(0.00)	(0.01)
Public Service Company of Co	8903872-0013-IO-Prod Lbr BG Group 1	586	Meter expenses	(0.39)	-	(0.39)	(0.01)	(0.40)
Public Service Company of Co	8100550-Fleet-Base Rates	513	Maintenance of electric plant	15.86	-	15.86	-	15.86
Public Service Company of Co	8100550-Fleet-Base Rates	586	Meter expenses	1.64	-	1.64	-	1.64
Public Service Company of Co	8100550-Fleet-Base Rates	593	Maintenance of overhead lines	0.44	-	0.44	-	0.44
Public Service Company of Co	5600191-Employee Expenses: Air fare	506	Miscellaneous steam power expenses	0.31	-	0.31	-	0.31
Public Service Company of Co	5540230-Incentive	580	Operation supervision and engineering	0.26	-	0.26	(0.14)	0.12
Public Service Company of Co	5540230-Incentive	593	Maintenance of overhead lines	0.04	-	0.04	(0.02)	0.02
Public Service Company of Co	8912014-0012-IO-Fleet-Idle Time	513	Maintenance of electric plant	(867.94)	-	(867.94)	-	(867.94)
Public Service Company of Co	8912014-0012-IO-Fleet-Idle Time	562	Station expenses	(5.40)	-	(5.40)	-	(5.40)
Public Service Company of Co	8912014-0012-IO-Fleet-Idle Time	583	Overhead line expenses	(35.05)	-	(35.05)	-	(35.05)
Public Service Company of Co	8912014-0012-IO-Fleet-Idle Time	586	Meter expenses	(7.48)	-	(7.48)	-	(7.48)
Public Service Company of Co	8912014-0012-IO-Fleet-Idle Time	593	Maintenance of overhead lines	(217.17)	-	(217.17)	-	(217.17)
Public Service Company of Co	8912054-0012-200038-Fleet-Base Rates	513	Maintenance of electric plant	3,555.37	-	3,555.37	-	3,555.37
Public Service Company of Co	8912054-0012-200038-Fleet-Base Rates	562	Station expenses	48.84	-	48.84	-	48.84
Public Service Company of Co	8912054-0012-200038-Fleet-Base Rates	583	Overhead line expenses	147.71	-	147.71	-	147.71
Public Service Company of Co	8912054-0012-200038-Fleet-Base Rates	586	Meter expenses	61.58	-	61.58	-	61.58
Public Service Company of Co	8912054-0012-200038-Fleet-Base Rates	593	Maintenance of overhead lines	835.81	-	835.81	-	835.81
			Total	\$ 63,129.03	\$ -	\$ 63,129.03	\$ 1,692.32	\$ 64,821.35

Southwestern Public Service Company

XES Billings to SPS before Pro Forma Adjustments

by Affiliate Class Witness

Twelve Months Ended December 31, 2020

(A) Witness	(B) Affiliate Class	(C) Direct	(D) Allocated	(E) Per Book Amount
Adam R. Dietenberger	Chief Customer and Innovation Officer	\$ 15,795.93	\$ 3,599,866.95	\$ 3,615,662.88
Adam R. Dietenberger	Chief Executive Officer	-	1,377,142.41	1,377,142.41
Adam R. Dietenberger	Chief Financial Officer	-	177,598.63	177,598.63
Adam R. Dietenberger	Controller	1,662,328.90	2,138,366.88	3,800,695.78
Adam R. Dietenberger	Corporate Other	1,385,302.93	(40,301.13)	1,345,001.80
Adam R. Dietenberger	Finance & Corporate Development	1,543,600.03	1,578,645.85	3,122,245.88
Adam R. Dietenberger	Investor Relations	-	214,749.04	214,749.04
Adam R. Dietenberger	Risk Management and Audit Services	23,989.44	971,650.13	995,639.57
Adam R. Dietenberger	Tax Services	207,904.53	418,550.37	626,454.90
Adam R. Dietenberger	Treasurer	143,485.44	2,744,770.59	2,888,256.03
Bennie F. Weeks	Resource Planning	453,498.21	309,751.64	763,249.85
Carol C. Bouw	Corporate Secretary	-	34,572.13	34,572.13
Carol C. Bouw	GC Claims	145,133.50	17,316.97	162,450.47
Carol C. Bouw	GC Legal Services	834,955.43	1,079,324.80	1,914,280.23
Casey S. Meeks	Distribution Business Operations	620,297.58	139,536.02	759,833.60
Casey S. Meeks	Distribution Electric Engineering	88,045.22	288,093.16	376,138.38
Casey S. Meeks	Distribution Planning & Performance	133,524.60	49,737.34	183,261.94
Casey S. Meeks	Gas Operations	69,396.12	-	69,396.12
Casey S. Meeks	VP Distribution Operations	9,902.46	112,073.45	121,975.91
Casey S. Meeks	Vegetation Management & Pole Program	295,848.02	-	295,848.02
David A. Low	ES Business Operations	109,138.71	524,130.22	633,268.93
David A. Low	ES Engineering & Construction	603,510.84	229,949.61	833,460.45
David A. Low	ES Environmental	2,949,744.91	123,984.22	3,073,729.13
David A. Low	ES Performance Optimization	2,062,771.90	1,049,517.85	3,112,289.75
David A. Low	ES VP Energy Supply	-	102,246.79	102,246.79
David A. Low	ES VP Operations	176,356.43	971,543.73	1,147,900.16
David A. Low	ES Wind	108,657.51	124,761.74	233,419.25
James W. Sample	Enterprise Security	488,147.79	2,930,031.45	3,418,179.24
Jeff R. Lyng	Corporate Strategy and Communication	101,487.86	546,486.70	647,974.56
Jeff R. Lyng	Policy & Regulatory Compliance	126,368.59	647,095.16	773,463.75
Jeffrey A. Butler	OS Senior VP - Commercial Operations	2,569,782.10	839,673.16	3,409,455.26
Lawrence A. Bick	Aviation & Travel Services	-	538,880.64	538,880.64
Lawrence A. Bick	Property Services	11,408,435.51	2,147.23	11,410,582.74
Lawrence A. Bick	Workforce Relations & Safety	763,546.33	677,480.99	1,441,027.32
Michael O. Remington	Business Systems	5,691,652.28	31,319,236.10	37,010,888.38
Michael P. Deselich	Enterprise Training	1,086,861.93	619,001.85	1,705,863.78
Michael P. Deselich	Human Resources	97,667.13	1,621,587.71	1,719,254.84
Michael P. Deselich	SS Company Benefits	7,700,685.31	17,753,757.29	25,454,442.60
Nora Lindgren	Customer Care	33,316.03	2,515,091.51	2,548,407.54
Perry D. Foster	Transmission & Substations	3,813,596.27	2,456,517.80	6,270,114.07
Robert H. Kunze	Supply Chain	267,318.62	82,338.92	349,657.54
Shawn M. White	Marketing	36,449.32	897,944.43	934,393.75
William A. Grant	Corporate Giving	1,744.91	26,916.82	28,661.73
William A. Grant	PSCo President	35,641.78	87,858.53	123,500.31
William A. Grant	SPS President	(22,389.00)	-	(22,389.00)
William A. Grant	Strategic Revenue Initiatives	-	148,288.26	148,288.26
	Total	\$ 47,843,501.40	\$ 82,047,913.94	\$ 129,891,415.34

Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company
Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
1	Chief Customer and Innovation Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 12,477,967.81	\$ 10,862,809.07	\$ 1,615,158.74	\$ (1,348.26)	\$ 1,613,810.48	\$ 21,340.93	\$ 1,635,151.41	54.32%
2	Chief Customer and Innovation Officer	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	357,752.37	311,437.29	46,315.08	-	46,315.08	(37,255.02)	9,060.06	0.30%
3	Chief Customer and Innovation Officer	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	89,142.11	77,608.87	11,533.24	-	11,533.24	156.09	11,689.33	0.39%
4	Chief Customer and Innovation Officer	200077 - Branding	Assets/Revenue/No. of employees	9,427,965.80	8,203,130.89	1,224,834.91	(49.80)	1,224,785.11	(1,001,540.94)	223,244.17	7.42%
5	Chief Customer and Innovation Officer	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	3,013.22	2,572.48	440.74	-	440.74	13.22	453.96	0.02%
6	Chief Customer and Innovation Officer	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	29,531.96	26,015.27	3,516.69	-	3,516.69	-	3,516.69	0.12%
7	Chief Customer and Innovation Officer	200148 - Business Systems	Number of Computers	10,790.07	9,371.34	1,418.73	-	1,418.73	42.56	1,461.29	0.05%
8	Chief Customer and Innovation Officer	200152 - Customer Care 902	Number of Customers	1,549,540.96	1,442,169.36	107,371.60	-	107,371.60	0.07	107,371.67	3.57%
9	Chief Customer and Innovation Officer	200153 - Customer Safety Advertising & Information Costs	Number of Customers	1,471,766.44	1,369,608.28	102,158.16	-	102,158.16	(59,174.50)	42,983.66	1.43%
10	Chief Customer and Innovation Officer	200154 - Customer Service Information Technology (IT) FERC 903	Number of Customers	2,839,966.73	2,642,876.58	197,090.15	-	197,090.15	44.51	197,134.66	6.55%
11	Chief Customer and Innovation Officer	200163 - Employee Communications	Number of Employees	3,082.90	2,640.89	442.01	-	442.01	13.26	455.27	0.02%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
12	Chief Customer and Innovation Officer	200171 - Customer Resource System (CRS) FERC 903	Number of Mtrs Number of Contacts	6,765,375.09	6,006,249.09	759,126.00	-	759,126.00	880.84	760,006.84	25.25%
13	Chief Customer and Innovation Officer	200175 - Passport - Purchasing	Purchasing Transactions	1,337.88	1,229.17	108.71	-	108.71	3.25	111.96	0.00%
14	Chief Customer and Innovation Officer	Direct	Direct	4,154,732.08	4,033,676.48	121,055.60	-	121,055.60	(103,222.59)	17,833.01	0.59%
15	Chief Customer and Innovation Officer Total			\$ 39,181,965.42	\$ 34,991,395.06	\$ 4,190,570.36	\$ (1,398.06)	\$ 4,189,172.30	\$ (1,178,698.30)	\$ 3,010,474.00	100.00%
16	Chief Executive Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 6,666,736.42	\$ 5,806,061.16	\$ 860,675.26	\$ (5,983.46)	\$ 854,691.80	\$ (367,924.02)	\$ 486,767.78	59.19%
17	Chief Executive Officer	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	1,367,935.61	1,191,193.85	176,741.76	(32.46)	176,709.30	(146,557.54)	30,151.76	3.67%
18	Chief Executive Officer	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	2,302,173.00	1,964,348.66	337,824.34	(32,597.65)	305,226.69	-	305,226.69	37.11%
19	Chief Executive Officer	200101 - Legal Gas	Assets/Revenue/No. of employees	603,960.63	603,960.63	-	-	-	-	-	0.00%
20	Chief Executive Officer	Direct	Direct	2,979.70	2,697.96	281.74	-	281.74	-	281.74	0.03%
21	Chief Executive Officer Total			\$ 10,943,785.36	\$ 9,568,262.26	\$ 1,375,523.10	\$ (38,613.57)	\$ 1,336,909.53	\$ (514,481.56)	\$ 822,427.97	100.00%
22	Chief Financial Officer	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	\$ 969,139.07	\$ 843,713.96	\$ 125,425.11	\$ (17,595.24)	\$ 107,829.87	\$ 2,761.72	\$ 110,591.59	100.00%
23	Chief Financial Officer	Direct	Direct	7,141.76	7,141.76	-	-	-	-	-	0.00%
24	Chief Financial Officer Total			\$ 976,280.83	\$ 850,855.72	\$ 125,425.11	\$ (17,595.24)	\$ 107,829.87	\$ 2,761.72	\$ 110,591.59	100.00%
25	Controller	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	\$ 9,903,799.93	\$ 8,623,911.59	\$ 1,279,888.34	\$ (909.84)	\$ 1,278,978.50	\$ 20,388.94	\$ 1,299,367.44	35.55%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
26	Controller	200076 - Xcel Foundation Accounting	Assets/Revenue/No. of employees	3,231.12	2,811.76	419.36	-	419.36	(419.36)	-	0.00%
27	Controller	200080 - Capital Asset Accounting	Assets/Revenue/No. of employees	43,541.92	37,187.93	6,353.99	-	6,353.99	190.62	6,544.61	0.18%
28	Controller	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	22,188.44	18,914.15	3,274.29	-	3,274.29	88.27	3,362.56	0.09%
29	Controller	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	3,552,826.27	3,031,307.73	521,518.54	(230.04)	521,288.50	14,801.73	536,090.23	14.67%
30	Controller	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	83,049.23	70,858.33	12,190.90	(58.12)	12,132.78	326.20	12,458.98	0.34%
31	Controller	200105 - Accounting & Reporting - NSPM & NSPW	Assets/Revenue/No. of employees	335,895.42	335,895.42	-	-	-	-	-	0.00%
32	Controller	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of employees	400,883.44	400,883.44	-	-	-	-	-	0.00%
33	Controller	200132 - Payment and Reporting	Invoice Transactions	1,603,256.63	1,436,802.25	166,454.38	-	166,454.38	3,092.14	169,546.52	4.64%
34	Controller	200133 - Proprietary Trading - Back Office	Joint Operating Agreement	187,604.48	146,566.25	41,038.23	-	41,038.23	1,213.18	42,251.41	1.16%
35	Controller	200173 - Generation Trading/Native Hedge - Back Office	Prop Trading Hours	3,154.27	2,391.35	762.92	-	762.92	22.31	785.23	0.02%
36	Controller	Direct	Direct	5,353,271.54	3,813,291.79	1,539,979.75	(100.00)	1,539,879.75	44,890.67	1,584,770.42	43.36%
37	Controller Total			\$ 21,492,702.69	\$ 17,920,821.99	\$ 3,571,880.70	\$ (1,298.00)	\$ 3,570,582.70	\$ 84,594.69	\$ 3,655,177.39	100.00%
38	Corporate Other	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ (1,602,315.22)	\$ (1,394,503.12)	\$ (207,812.10)	\$ 184,794.97	\$ (23,017.13)	\$ -	\$ (23,017.13)	-1.67%
39	Corporate Other	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	309,851.05	269,811.36	40,039.69	(40,063.50)	(23.81)	-	(23.81)	0.00%
40	Corporate Other	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	(5,652.68)	(4,920.34)	(732.34)	732.34	-	-	-	0.00%
41	Corporate Other	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	(204,766.46)	(174,887.19)	(29,879.27)	-	(29,879.27)	-	(29,879.27)	-2.16%
42	Corporate Other	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	(2,294,182.12)	(1,956,821.34)	(337,360.78)	(21.41)	(337,382.19)	-	(337,382.19)	-24.43%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
43	Corporate Other	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	132.50	92.13	40.37	-	40.37	-	40.37	0.00%
44	Corporate Other	Direct	Direct	15,508,505.82	13,212,739.22	2,295,766.60	(527,108.96)	1,768,657.64	2,603.98	1,771,261.62	128.26%
45	Corporate Other Total			\$ 11,711,572.89	\$ 9,951,510.72	\$ 1,760,062.17	\$ (381,666.56)	\$ 1,378,395.61	\$ 2,603.98	\$ 1,380,999.59	100.00%
46	Finance & Corporate Development	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	\$ 4,347,031.84	\$ 3,785,102.59	\$ 561,929.25	(2,717.91)	\$ 559,211.34	\$ 15,934.73	\$ 575,146.07	18.38%
47	Finance & Corporate Development	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	289,764.16	252,290.46	37,473.70	-	37,473.70	972.85	38,446.55	1.23%
48	Finance & Corporate Development	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of employees	720,892.67	627,672.21	93,220.46	-	93,220.46	2,416.98	95,637.44	3.06%
49	Finance & Corporate Development	200079 - Federal Lobbying	Assets/Revenue/No. of employees	(6,030.28)	(5,244.86)	(785.42)	785.42	-	-	-	0.00%
50	Finance & Corporate Development	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	2,027,374.20	1,730,253.41	297,120.79	(20,187.18)	276,933.61	6,846.11	283,779.72	9.07%
51	Finance & Corporate Development	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	1,020,717.71	870,918.51	149,799.20	-	149,799.20	4,117.54	153,916.74	4.92%
52	Finance & Corporate Development	200090 - Risk Management - OptCo's & TransCo's	Assets/Revenue/No. of employees	878,737.02	749,725.99	129,011.03	-	129,011.03	3,380.52	132,391.55	4.23%
53	Finance & Corporate Development	200098 - Electric Transmission FERC 566	Assets/Revenue/No. of employees	13,770.32	11,741.86	2,028.46	-	2,028.46	56.56	2,085.02	0.07%
54	Finance & Corporate Development	200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas	Assets/Revenue/No. of employees	162,514.85	162,514.85	-	-	-	-	-	0.00%
55	Finance & Corporate Development	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of employees	157,701.02	110,123.41	47,577.61	-	47,577.61	1,427.33	49,004.94	1.57%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
56	Finance & Corporate Development	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of employees	390,907.87	390,907.87	-	-	-	-	-	0.00%
57	Finance & Corporate Development	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	ElecDstPlnt GasTranPlnt GasDstPlnt	30,728.80	28,248.83	2,479.97	-	2,479.97	-	2,479.97	0.08%
58	Finance & Corporate Development	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrn EleDst GasTrn GasDst Plnt	(5,333.04)	(4,450.95)	(882.09)	-	(882.09)	(35.76)	(917.85)	-0.03%
59	Finance & Corporate Development	200178 - Rates & Regulation	Revenue	1,134,000.78	890,338.49	243,662.29	(938.89)	242,723.40	6,147.68	248,871.08	7.95%
60	Finance & Corporate Development	Direct	Direct	6,848,343.53	5,343,956.52	1,504,387.01	-	1,504,387.01	43,860.14	1,548,247.15	49.48%
61	Finance & Corporate Development Total			\$ 18,011,121.45	\$ 14,944,099.19	\$ 3,067,022.26	\$ (23,058.56)	\$ 3,043,963.70	\$ 85,124.68	\$ 3,129,088.38	100.00%
62	Investor Relations	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,821,505.38	\$ 1,586,206.36	\$ 235,299.02	\$ (23.10)	\$ 235,275.92	\$ 1,718.05	\$ 236,993.97	100.00%
63	Investor Relations	Direct	Direct	40,361.42	40,361.42	-	-	-	-	-	0.00%
64	Investor Relations Total			\$ 1,861,866.80	\$ 1,626,567.78	\$ 235,299.02	\$ (23.10)	\$ 235,275.92	\$ 1,718.05	\$ 236,993.97	100.00%
65	Risk Management and Audit Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 910,760.40	\$ 793,160.13	\$ 117,600.27	\$ (217.12)	\$ 117,383.15	\$ 2,223.02	\$ 119,606.17	11.49%
66	Risk Management and Audit Services	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	2,097,713.01	1,826,420.87	271,292.14	(76.30)	271,215.84	62,19.11	277,434.95	26.65%
67	Risk Management and Audit Services	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	20,190.38	17,539.69	2,650.69	-	2,650.69	72.66	2,723.35	0.26%
68	Risk Management and Audit Services	200079 - Federal Lobbying	Assets/Revenue/No. of employees	170,944.49	148,714.07	22,230.42	(22,230.42)	-	-	-	0.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
69	Risk Management and Audit Services	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	80,456.07	68,629.56	11,826.51	-	11,826.51	354.28	12,180.79	1.17%
70	Risk Management and Audit Services	200089 - Audit Services - OpCo's & TransCo's	Assets/Revenue/No. of employees	94,029.20	80,221.04	13,808.16	-	13,808.16	400.31	14,208.47	1.36%
71	Risk Management and Audit Services	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of employees	2,114,801.07	1,804,300.86	310,500.21	(19.31)	310,480.90	6,837.07	317,317.97	30.48%
72	Risk Management and Audit Services	200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas	Assets/Revenue/No. of employees	15,162.63	15,162.63	-	-	-	-	-	0.00%
73	Risk Management and Audit Services	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	908,761.50	711,057.34	197,704.16	-	197,704.16	5,887.33	203,591.49	19.56%
74	Risk Management and Audit Services	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	Prop Trading Hours	294,479.75	223,398.92	71,080.83	-	71,080.83	2,132.42	73,213.25	7.03%
75	Risk Management and Audit Services	Direct	Direct	303,584.35	283,434.64	20,149.71	-	20,149.71	603.68	20,753.39	1.99%
76	Risk Management and Audit Services Total			\$ 7,010,882.85	\$ 5,972,039.75	\$ 1,038,843.10	\$ (22,543.15)	\$ 1,016,299.95	\$ 24,729.88	\$ 1,041,029.83	100.00%
77	Tax Services	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	\$ 748,948.57	\$ 652,135.89	\$ 96,812.68	\$ (77.50)	\$ 96,735.18	\$ 2,549.90	\$ 99,285.08	15.87%
78	Tax Services	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	2,064,296.33	1,761,409.47	302,886.86	(56.85)	302,830.01	5,587.08	308,417.09	49.30%
79	Tax Services	Direct	Direct	849,139.31	637,113.46	212,025.85	-	212,025.85	5,876.22	217,902.07	34.83%
80	Tax Services Total			\$ 3,662,384.21	\$ 3,050,658.82	\$ 611,725.39	\$ (134.35)	\$ 611,591.04	\$ 14,013.21	\$ 625,604.25	100.00%
81	Treasurer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 3,522,592.47	\$ 3,067,327.22	\$ 455,265.25	\$ -	\$ 455,265.25	\$ -	\$ 455,265.25	17.64%

Southwestern Public Service Company

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For the Twelve Months ended September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
82	Treasurer	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	2,380,143.87	2,072,573.13	307,570.74	(124.13)	307,446.61	6,739.98	314,186.59	12.18%
83	Treasurer	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	1,205,165.46	1,049,401.61	155,763.85	-	155,763.85	1,249.10	157,012.95	6.08%
84	Treasurer	200084 - Risk Management	Assets/Revenue/No. of employees	10,904,812.35	9,309,728.08	1,595,084.27	-	1,595,084.27	-	1,595,084.27	61.82%
85	Treasurer	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of employees	13,084.98	11,157.60	1,927.38	-	1,927.38	-	1,927.38	0.07%
86	Treasurer	200091 - Captive Insurance	Assets/Revenue/No. of employees	(266,321.83)	(227,561.23)	(38,760.60)	-	(38,760.60)	1,146.49	(37,614.11)	-1.46%
87	Treasurer	Direct	Direct	1,696,762.91	1,605,578.70	91,184.21	-	91,184.21	3,287.62	94,471.83	3.66%
88	Treasurer Total			\$ 19,456,240.21	\$ 16,888,205.11	\$ 2,568,035.10	\$ (124.13)	\$ 2,567,910.97	\$ 12,423.18	\$ 2,580,334.15	100.00%
89	Resource Planning	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of employees	\$ 665,727.82	\$ 579,642.66	\$ 86,085.16	\$ (11.03)	\$ 86,074.13	\$ 1,525.12	\$ 87,599.25	12.43%
90	Resource Planning	200135 - Energy Supply Business Resources	MWH Generation	1,449.38	1,103.71	345.67	-	345.67	(1.78)	343.89	0.05%
91	Resource Planning	200136 - Energy Markets - Fuel	MWH Generation	662,521.00	504,572.95	157,948.05	(1,746.98)	156,201.07	3,709.88	159,910.95	22.69%
92	Resource Planning	Direct	Direct	2,110,072.92	1,666,037.36	444,035.56	-	444,035.56	12,882.02	456,917.58	64.83%
93	Resource Planning Total			\$ 3,439,771.12	\$ 2,751,356.68	\$ 688,414.44	\$ (1,758.01)	\$ 686,656.43	\$ 18,115.24	\$ 704,771.67	100.00%
94	Corporate Secretary	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 305,255.54	\$ 265,737.70	\$ 39,517.84	\$ (39.33)	\$ 39,478.51	\$ 367.53	\$ 39,846.04	83.16%
95	Corporate Secretary	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	61,159.80	53,226.29	7,933.51	136.07	8,069.58	-	8,069.58	16.84%
96	Corporate Secretary	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	178.50	153.09	25.41	-	25.41	(25.41)	-	0.00%
97	Corporate Secretary Total			\$ 366,593.84	\$ 319,117.08	\$ 47,476.76	\$ 96.74	\$ 47,573.50	\$ 342.12	\$ 47,915.62	100.00%
98	GC Claims	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	\$ 135,382.35	\$ 117,882.45	\$ 17,499.90	\$ -	\$ 17,499.90	\$ 506.23	\$ 18,006.13	10.71%
99	GC Claims	Direct	Direct	1,439,641.34	1,293,282.67	146,358.67	-	146,358.67	3,815.64	150,174.31	89.29%
100	GC Claims Total			\$ 1,575,023.69	\$ 1,411,165.12	\$ 163,858.57	\$ -	\$ 163,858.57	\$ 4,321.87	\$ 168,180.44	100.00%
101	GC Legal Services	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	\$ 7,457,121.30	\$ 6,492,880.98	\$ 964,240.32	\$ (3,685.28)	\$ 960,555.04	\$ 16,989.06	\$ 977,544.10	48.80%
102	GC Legal Services	200086 - Legal & Claims Services	Assets/Revenue/No. of employees	263,505.02	224,972.79	38,532.23	-	38,532.23	8.49	38,540.72	1.92%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
103	GC Legal Services	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of employees	972,211.14	829,596.16	142,614.98	-	142,614.98	1,864.36	144,479.34	7.21%
104	GC Legal Services	200101 - Legal Gas	Assets/Revenue/No. of employees	9,646.96	9,646.96	-	-	-	-	-	0.00%
105	GC Legal Services	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of employees	108,886.20	108,886.20	-	-	-	-	-	0.00%
106	GC Legal Services	Direct	Direct	5,227,443.45	4,413,574.48	813,868.97	-	813,868.97	28,927.20	842,796.17	42.07%
107	GC Legal Services Total			\$ 14,038,814.07	\$ 12,079,557.57	\$ 1,959,256.50	\$ (3,685.28)	\$ 1,955,571.22	\$ 47,789.12	\$ 2,003,360.34	100.00%
108	Distribution Business Operations	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	\$ 91,295.68	\$ 80,366.22	\$ 10,929.46	\$ (46.47)	\$ 10,882.99	\$ (611.07)	\$ 10,271.92	1.58%
109	Distribution Business Operations	200117 - Distribution Electric Metering FERC 586	Electric Distribution Plant	49,561.39	43,632.33	5,929.06	-	5,929.06	176.76	6,105.82	0.94%
110	Distribution Business Operations	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrm ElcDst GasTrm GasDst Plnt	427,013.15	356,584.15	70,429.00	(36.88)	70,392.12	1,198.58	71,590.70	11.04%
111	Distribution Business Operations	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	64,979.99	64,979.99	-	-	-	-	-	0.00%
112	Distribution Business Operations	Direct	Direct	11,300,621.40	10,750,838.59	549,782.81	(257.75)	549,525.06	11,097.23	560,622.29	86.44%
113	Distribution Business Operations Total			\$ 11,933,471.61	\$ 11,296,401.28	\$ 637,070.33	\$ (341.10)	\$ 636,729.23	\$ 11,861.50	\$ 648,590.73	100.00%
114	Distribution Business Operations	200110 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	\$ 1,255,912.86	\$ 1,105,316.41	\$ 150,596.45	\$ (41.81)	\$ 150,554.64	\$ (7,615.58)	\$ 142,939.06	62.04%
115	Distribution Business Operations	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	6,670.06	6,670.06	-	-	-	-	-	0.00%
116	Distribution Business Operations	Direct	Direct	1,005,995.47	920,043.68	85,951.79	-	85,951.79	1,518.70	87,470.49	37.96%
117	Distribution Electric Engineering Total			\$ 2,268,578.39	\$ 2,032,030.15	\$ 236,548.24	\$ (41.81)	\$ 236,506.43	\$ (6,096.88)	\$ 230,409.55	100.00%
118	Distribution Planning & Performance	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrm ElcDst GasTrm GasDst Plnt	\$ 116,748.08	\$ 97,543.83	\$ 19,204.25	\$ (82.07)	\$ 19,122.18	\$ (3,540.67)	\$ 15,581.51	9.94%
119	Distribution Planning & Performance	Direct	Direct	1,198,584.32	1,060,511.38	138,072.94	-	138,072.94	3,065.81	141,138.75	90.06%
120	Distribution Planning & Performance Total			\$ 1,315,332.40	\$ 1,158,055.21	\$ 157,277.19	\$ (82.07)	\$ 157,195.12	\$ (474.86)	\$ 156,720.26	100.00%

Southwestern Public Service Company
Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
121	Gas Operations	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	\$ 2,288,197.53	\$ 2,288,197.53	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
122	Gas Operations	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	902,881.95	902,881.95	-	-	-	-	-	0.00%
123	Gas Operations	Direct	Direct	5,656,937.97	5,592,817.69	64,120.28	(198.80)	63,921.48	700.96	64,622.44	100.00%
124	Gas Operations Total			\$ 8,848,017.45	\$ 8,783,897.17	\$ 64,120.28	\$ (198.80)	\$ 63,921.48	\$ 700.96	\$ 64,622.44	100.00%
125	VP Distribution Operations	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrn ElcDst GasTrn GasDst Plnt	\$ 717,326.98	\$ 598,970.66	\$ 118,356.32	\$ (266.91)	\$ 118,089.41	\$ (6,927.21)	\$ 111,162.20	97.25%
126	VP Distribution Operations	200153 - Customer Safety Advertising & Information Costs	Number of Customers	19.00	17.68	1.32	-	1.32	-	1.32	0.00%
127	VP Distribution Operations	Direct	Direct	564,930.36	561,860.22	3,070.14	-	3,070.14	74.76	3,144.90	2.75%
128	VP Distribution Operations Total			\$ 1,282,276.34	\$ 1,160,848.56	\$ 121,427.78	\$ (266.91)	\$ 121,160.87	\$ (6,852.45)	\$ 114,308.42	100.00%
129	Vegetation Management & Pole Program	Direct	Direct	\$ 1,278,582.76	\$ 1,000,134.63	\$ 278,448.13	\$ (257.28)	\$ 278,190.85	\$ 5,378.67	\$ 283,569.52	100.00%
130	Vegetation Management & Pole Program Total			\$ 1,278,582.76	\$ 1,000,134.63	\$ 278,448.13	\$ (257.28)	\$ 278,190.85	\$ 5,378.67	\$ 283,569.52	100.00%
131	ES Business Operations	200078 - Governmental Affairs	Assets/Revenue/No. of employees	\$ (653.01)	\$ (567.40)	\$ (85.61)	\$ -	\$ (85.61)	\$ (2.57)	\$ (88.18)	-0.02%
132	ES Business Operations	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	2,237,072.41	1,707,095.02	529,977.39	(36.33)	529,941.06	14,961.65	544,902.71	94.77%
133	ES Business Operations	Direct	Direct	871,173.10	841,870.71	29,302.39	-	29,302.39	869.59	30,171.98	5.25%
134	ES Business Operations Total			\$ 3,107,592.50	\$ 2,548,398.33	\$ 559,194.17	\$ (36.33)	\$ 559,157.84	\$ 15,828.68	\$ 574,986.52	100.00%
135	ES Engineering & Construction	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	MWH Generation	\$ 420,062.71	\$ 321,537.43	\$ 98,525.28	\$ -	\$ 98,525.28	\$ 1,515.57	\$ 100,040.85	11.65%

Southwestern Public Service Company
Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
136	ES Engineering & Construction	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	MWH Generation	63,864.24	39,180.01	24,684.23	-	24,684.23	500.13	25,184.36	2.93%
137	ES Engineering & Construction	200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551	MWH Generation	1,329.31	1,329.31	-	-	-	-	-	0.00%
138	ES Engineering & Construction	200181 - Energy Supply Environmental Policy & Services	Electric PTD Gas TD Plant	143,663.35	121,060.74	22,602.61	(3.35)	22,599.26	669.93	23,269.19	2.71%
139	ES Engineering & Construction	Direct	Direct	2,373,133.37	1,678,657.26	694,476.11	-	694,476.11	15,856.37	710,332.48	82.71%
140	ES Engineering & Construction Total			\$ 3,002,052.98	\$ 2,161,764.75	\$ 840,288.23	\$ (3.35)	\$ 840,284.88	\$ 18,542.00	\$ 858,826.88	100.00%
141	ES Environmental	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	\$ 108,202.00	\$ 92,375.62	\$ 15,826.38	\$ -	\$ 15,826.38	\$ -	\$ 15,826.38	0.53%
142	ES Environmental	200181 - Energy Supply Environmental Policy & Services	Electric PTD Gas TD Plant	1,047,967.98	882,159.93	165,808.05	(288.68)	165,519.37	3,461.31	168,980.68	5.69%
143	ES Environmental	Direct	Direct	12,008,846.75	9,295,261.90	2,713,584.85	(152.13)	2,713,432.72	73,135.11	2,786,567.83	93.78%
144	ES Environmental Total			\$ 13,165,016.73	\$ 10,269,797.45	\$ 2,895,219.28	\$ (440.81)	\$ 2,894,778.47	\$ 76,596.41	\$ 2,971,374.88	100.00%
145	ES Performance Optimization	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	\$ 342,010.19	\$ 260,685.22	\$ 81,324.97	\$ -	\$ 81,324.97	\$ 2,022.12	\$ 83,347.09	2.54%
146	ES Performance Optimization	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	3,876,336.70	2,958,852.98	917,483.72	(105.62)	917,378.10	25,369.85	942,747.95	28.78%
147	ES Performance Optimization	Direct	Direct	9,688,430.43	7,495,045.54	2,193,384.89	(111.06)	2,193,273.83	56,243.96	2,249,517.79	68.67%

Southwestern Public Service Company
Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
148	ES Performance	Optimization Total		\$ 13,906,777.32	\$ 10,714,583.74	\$ 3,192,193.58	\$ (216.68)	\$ 3,191,976.90	\$ 83,635.92	\$ 3,275,612.82	100.00%
149	ES VP Energy Supply	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	\$ 520,924.75	\$ 397,456.00	\$ 123,468.75	\$ (1,044.37)	\$ 122,424.38	\$ 2,673.04	\$ 125,097.42	100.00%
150	ES VP Energy Supply	Direct	Direct	658.27	658.27	-	-	-	-	-	0.00%
151	ES VP Energy Supply	Supply Total		\$ 521,583.02	\$ 398,114.27	\$ 123,468.75	\$ (1,044.37)	\$ 122,424.38	\$ 2,673.04	\$ 125,097.42	100.00%
152	ES VP Operations	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,849,488.71	\$ 1,610,380.97	\$ 239,107.74	\$ (1,137.54)	\$ 237,970.20	\$ 5,921.20	\$ 243,891.40	37.10%
153	ES VP Operations	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	3,868,684.75	3,001,773.59	866,911.16	-	866,911.16	(866,911.16)	-	0.00%
154	ES VP Operations	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	7,436.01	5,640.21	1,795.80	-	1,795.80	52.95	1,848.75	0.28%
155	ES VP Operations	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	564,344.13	430,683.81	133,660.32	-	133,660.32	3,235.36	136,895.68	20.82%
156	ES VP Operations	200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549	MWH Generation	165,244.91	165,244.91	-	-	-	-	-	0.00%
157	ES VP Operations	200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	MWH Generation	191,147.19	191,147.19	-	-	-	-	-	0.00%
158	ES VP Operations	200148 - Business Systems	Number of Computers	2,120.14	1,795.89	324.25	-	324.25	9.38	333.63	0.05%
159	ES VP Operations	200174 - Generation Trading/Naive Hedge - Mid Office FERC 557	Prop Trading Hours	440,936.92	334,307.78	106,629.14	-	106,629.14	3,198.87	109,828.01	16.70%
160	ES VP Operations	Direct	Direct	1,015,860.62	852,198.93	163,661.69	-	163,661.69	1,006.40	164,668.09	25.05%
161	ES VP Operations	Operations Total		\$ 8,105,263.38	\$ 6,593,173.28	\$ 1,512,090.10	\$ (1,137.54)	\$ 1,510,952.56	\$ (853,486.99)	\$ 657,465.57	100.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
162	ES Wind	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	\$ 295,115.52	\$ 225,403.48	\$ 69,712.04	\$ (4.77)	\$ 69,707.27	\$ 2,044.30	\$ 71,751.57	50.67%
163	ES Wind	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	MWH Generation	3,954.84	2,410.96	1,543.88	-	1,543.88	27.16	1,571.04	1.11%
164	ES Wind	200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	MWH Generation	1,051.49	1,051.49	-	-	-	-	-	0.00%
165	ES Wind	Direct	Direct	927,152.18	860,711.69	66,440.49	-	66,440.49	1,854.05	68,294.54	48.22%
166	ES Wind Total			\$ 1,227,274.03	\$ 1,089,577.62	\$ 137,696.41	\$ (4.77)	\$ 137,691.64	\$ 3,925.52	\$ 141,617.16	100.00%
167	Enterprise Security	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	\$ 14,205,882.06	\$ 12,370,122.12	\$ 1,835,759.94	\$ (516.67)	\$ 1,835,243.27	\$ 34,698.50	\$ 1,869,941.77	60.73%
168	Enterprise Security	200152 - Customer Care 902	Number of Customers	98,823.33	91,980.99	6,842.34	-	6,842.34	168.40	7,010.74	0.23%
169	Enterprise Security	200165 - Employee Management Systems	Number of Employees	5,248,331.27	4,488,585.65	759,745.62	(2.55)	759,743.07	9,856.55	769,599.62	24.99%
170	Enterprise Security	Direct	Direct	3,863,053.45	3,359,186.70	503,866.75	-	503,866.75	(71,358.12)	432,508.63	14.05%
171	Enterprise Security Total			\$ 23,416,090.11	\$ 20,309,875.46	\$ 3,106,214.65	\$ (519.22)	\$ 3,105,695.43	\$ (26,634.68)	\$ 3,079,060.75	100.00%
172	Corporate Strategy and Communication	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 89,053.09	\$ 77,548.92	\$ 11,504.17	\$ -	\$ 11,504.17	\$ 329.58	\$ 11,833.75	1.82%
173	Corporate Strategy and Communication	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	2,604,150.89	2,267,540.54	336,610.35	(221.93)	336,388.42	7,025.81	343,414.23	52.91%
174	Corporate Strategy and Communication	200077 - Branding	Assets/Revenue/No. of employees	74,937.36	65,214.49	9,722.87	-	9,722.87	263.44	9,986.31	1.34%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
175	Corporate Strategy and Communication	200078 - Governmental Affairs	Assets/Revenue/No. of employees	1,167.30	1,015.77	151.53	-	151.53	-	151.53	0.02%
176	Corporate Strategy and Communication	200163 - Employee Communications	Number of Employees	1,335,748.80	1,142,562.21	193,186.59	-	193,186.59	4,645.02	197,831.61	30.48%
177	Corporate Strategy and Communication	200176 - Marketing & Sales	Revenue	1,176.17	994.66	181.51	-	181.51	-	181.51	0.03%
178	Corporate Strategy and Communication	Direct	Direct	1,571,824.67	1,488,609.41	83,215.26	-	83,215.26	2,447.00	85,662.26	13.20%
179	Corporate Strategy and Communication Total			\$ 5,678,058.28	\$ 5,043,486.00	\$ 634,572.28	\$ (221.93)	\$ 634,350.35	\$ 14,710.85	\$ 649,061.20	100.00%
180	Policy & Regulatory Compliance	200078 - Governmental Affairs	Assets/Revenue/No. of employees	\$ 1,600,645.02	\$ 1,393,121.84	\$ 207,523.18	\$ (45,124.03)	\$ 162,399.15	\$ 3,774.89	\$ 166,174.04	23.24%
181	Policy & Regulatory Compliance	200079 - Federal Lobbying	Assets/Revenue/No. of employees	867,213.65	754,451.96	112,761.69	(112,761.69)	-	-	-	0.00%
182	Policy & Regulatory Compliance	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of employees	-	-	-	-	-	-	-	0.00%
183	Policy & Regulatory Compliance	200177 - Rates & Regulation - Electric	Revenue	1,859,941.10	1,460,379.21	399,561.89	51.31	399,613.20	11,215.91	410,829.11	57.45%
184	Policy & Regulatory Compliance	Direct	Direct	718,634.14	584,319.45	134,314.69	-	134,314.69	3,749.00	138,063.69	19.31%
185	Policy & Regulatory Compliance Total			\$ 5,046,433.91	\$ 4,192,272.46	\$ 854,161.45	\$ (157,834.41)	\$ 696,327.04	\$ 18,739.80	\$ 715,066.84	100.00%
186	OS Senior VP - Commercial Operations	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	\$ 2,423,331.65	\$ 1,900,008.49	\$ 523,323.16	\$ (487.13)	\$ 522,836.03	\$ 12,611.16	\$ 535,447.19	15.97%
187	OS Senior VP - Commercial Operations	200136 - Energy Markets - Fuel	MWH Generation	390,606.53	297,452.66	93,153.87	(122.41)	93,031.46	2,675.41	95,706.87	2.85%

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Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
188	OS Senior VP - Commercial Operations	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	618,099.69	455,365.35	162,734.34	(3,122.03)	159,612.31	5,417.16	165,029.47	4.92%
189	OS Senior VP - Commercial Operations	Direct	Direct	10,306,914.83	7,811,491.32	2,495,423.51	(7,024.50)	2,488,399.01	68,646.45	2,557,045.46	76.26%
190	OS Senior VP - Commercial Operations Total			\$ 13,738,952.70	\$ 10,464,317.82	\$ 3,274,634.88	\$ (10,756.07)	\$ 3,263,878.81	\$ 89,350.18	\$ 3,353,228.99	100.00%
191	Aviation & Travel Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 4,777,514.86	\$ 4,159,593.12	\$ 617,921.74	\$ 108.72	\$ 618,030.46	\$ (583,082.24)	\$ 34,948.22	100.00%
192	Aviation & Travel Services Total			\$ 4,777,514.86	\$ 4,159,593.12	\$ 617,921.74	\$ 108.72	\$ 618,030.46	\$ (583,082.24)	\$ 34,948.22	100.00%
193	Property Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 4,445.27	\$ 3,868.85	\$ 576.42	\$ (0.10)	\$ 576.32	\$ 0.38	\$ 576.70	0.00%
194	Property Services	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	15.76	13.82	1.94	-	1.94	0.00	1.94	0.00%
195	Property Services	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	198.86	173.25	25.61	-	25.61	0.01	25.62	0.00%
196	Property Services	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	1,749.24	1,522.36	226.88	(0.03)	226.85	0.15	227.00	0.00%
197	Property Services	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	298.67	260.10	38.57	-	38.57	0.02	38.59	0.00%
198	Property Services	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	40.36	35.20	5.16	-	5.16	0.00	5.16	0.00%
199	Property Services	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of employees	15.07	13.26	1.81	-	1.81	0.00	1.81	0.00%
200	Property Services	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	530.01	461.36	68.65	-	68.65	0.04	68.69	0.00%
201	Property Services	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	169.38	147.53	21.85	-	21.85	0.01	21.86	0.00%
202	Property Services	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	32.31	28.12	4.19	-	4.19	0.00	4.19	0.00%
203	Property Services	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	369.53	321.88	47.65	-	47.65	0.03	47.68	0.00%

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For the Twelve Months ended September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
204	Property Services	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	20.73	18.11	2.62	-	2.62	0.00	2.62	0.00%
205	Property Services	200076 - Xcel Foundation	Assets/Revenue/No. of employees	9.26	8.10	1.16	-	1.16	(1.16)	-	0.00%
206	Property Services	200077 - Branding	Assets/Revenue/No. of employees	280.61	244.34	36.27	-	36.27	0.02	36.29	0.00%
207	Property Services	200078 - Governmental Affairs	Assets/Revenue/No. of employees	8.76	7.67	1.09	-	1.09	0.00	1.09	0.00%
208	Property Services	200079 - Federal Lobbying	Assets/Revenue/No. of employees	230,888.62	200,871.33	30,017.29	(30,017.29)	-	-	-	0.00%
209	Property Services	200086 - Legal & Claims Services	Assets/Revenue/No. of employees	52.33	44.77	7.56	-	7.56	0.01	7.57	0.00%
210	Property Services	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	486.52	415.65	70.87	(0.01)	70.86	0.04	70.90	0.00%
211	Property Services	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	39.71	34.18	5.53	-	5.53	0.00	5.53	0.00%
212	Property Services	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of employees	128.78	110.20	18.58	-	18.58	0.01	18.59	0.00%
213	Property Services	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of employees	95.61	81.83	13.78	-	13.78	0.01	13.79	0.00%
214	Property Services	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of employees	141.46	121.09	20.37	-	20.37	0.01	20.38	0.00%
215	Property Services	200096 - Energy Markets - Business Services	Assets/Revenue/No. of employees	506.49	432.78	73.71	-	73.71	0.05	73.76	0.00%
216	Property Services	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of employees	4.62	3.31	1.31	-	1.31	-	1.31	0.00%
217	Property Services	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of employees	30.83	30.83	-	-	-	-	-	0.00%
218	Property Services	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of employees	12.78	12.78	-	-	-	-	-	0.00%
219	Property Services	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Meters	18.41	18.41	-	-	-	-	-	0.00%
220	Property Services	200111 - Enterprise Application Integration (EAI)	Avg of Select Set Softwr Allctrs	10.16	9.15	1.01	-	1.01	-	1.01	0.00%
221	Property Services	200112 - Mainframe Charges	Avg of Select Set Softwr Allctrs	18.36	17.35	1.01	-	1.01	-	1.01	0.00%

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Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
222	Property Services	200115 - Miscellaneous Applications	Average of All Software Percent	3,536.41	3,159.18	377.23	(0.02)	377.21	0.22	377.43	0.00%
223	Property Services	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	43.56	38.55	5.01	-	5.01	0.00	5.01	0.00%
224	Property Services	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	28.17	24.91	3.26	-	3.26	0.00	3.26	0.00%
225	Property Services	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Elec Dist Plant Gas Dist Plant	39.77	36.54	3.23	-	3.23	0.00	3.23	0.00%
226	Property Services	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	ElecDistPlnt GasTranPlnt GasDistPlnt	12.18	11.29	0.89	-	0.89	-	0.89	0.00%
227	Property Services	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	643.06	450.14	192.92	(0.02)	192.90	0.13	193.03	0.00%
228	Property Services	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561,5	Electric Transmission Plant	45.62	31.89	13.73	-	13.73	0.01	13.74	0.00%
229	Property Services	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	55.82	39.01	16.81	-	16.81	0.01	16.82	0.00%
230	Property Services	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	105.04	105.04	-	-	-	-	-	0.00%
231	Property Services	200126 - Utilities Group Administrative & General (A&G) FERC 921	Elc Trn EleDist GasTrn GasDist Plnt	93.82	78.57	15.25	-	15.25	0.01	15.26	0.00%
232	Property Services	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	93.18	93.18	-	-	-	-	-	0.00%

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Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
233	Property Services	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	13.39	13.39	-	-	-	-	-	0.00%
234	Property Services	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Trans Plant Gas Dist Plant	80.69	80.69	-	-	-	-	-	0.00%
235	Property Services	200132 - Payment and Reporting	Invoice Transactions	164.68	148.30	16.38	-	16.38	0.01	16.39	0.00%
236	Property Services	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	71.84	56.29	15.55	-	15.55	0.02	15.57	0.00%
237	Property Services	200135 - Energy Supply Business Resources	MWH Generation	0.44	0.33	0.11	-	0.11	-	0.11	0.00%
238	Property Services	200136 - Energy Markets - Fuel	MWH Generation	5.23	4.01	1.22	-	1.22	0.00	1.22	0.00%
239	Property Services	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	118.12	89.59	28.53	-	28.53	0.01	28.54	0.00%
240	Property Services	200147 - Business Objects	Number of Business Objects Users	23.52	21.70	1.82	-	1.82	-	1.82	0.00%
241	Property Services	200148 - Business Systems	Number of Computers	4,713.35	4,077.67	635.68	(0.07)	635.61	0.43	636.04	0.01%
242	Property Services	200151 - Customer Billing FERC 903	Number of Customer Bills	490.96	449.62	41.34	-	41.34	0.03	41.37	0.00%
243	Property Services	200152 - Customer Care 902	Number of Customers	393.52	366.40	27.12	-	27.12	0.02	27.14	0.00%
244	Property Services	200153 - Customer Safety Advertising & Information Costs	Number of Customers	404.27	376.58	27.69	-	27.69	0.02	27.71	0.00%
245	Property Services	200154 - Customer Service Information Technology (IT) FERC 903	Number of Customers	356.65	332.05	24.60	(0.01)	24.59	0.03	24.62	0.00%
246	Property Services	200155 - Customer Care FERC 903	Number of Customers	411.19	383.23	27.96	-	27.96	0.02	27.98	0.00%
247	Property Services	200156 - Customer Care FERC 901	Number of Customers	0.09	0.09	-	-	-	-	-	0.00%
248	Property Services	200163 - Employee Communications	Number of Employees	14.81	12.85	1.96	-	1.96	-	1.96	0.00%
249	Property Services	200164 - Payroll	Number of Employees	6.79	5.93	0.86	-	0.86	-	0.86	0.00%

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For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
250	Property Services	200165 - Employee Management Systems	Number of Employees	1,091.69	935.45	156.24	(0.02)	156.22	0.10	156.32	0.00%
251	Property Services	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	866.17	742.14	124.03	(0.01)	124.02	0.08	124.10	0.00%
252	Property Services	200170 - Meter Reading and Monitoring Systems FERC 902	Number of Meters	47.06	44.01	3.05	-	3.05	0.00	3.05	0.00%
253	Property Services	200171 - Customer Resource System (CRS) FERC 903	Number of Mtrs Number of Contacts	2,372.95	2,108.57	264.38	-	264.38	0.18	264.56	0.00%
254	Property Services	200172 - Network	Phones Radios Computers	1,655.82	1,437.72	218.10	(0.03)	218.07	0.14	218.21	0.00%
255	Property Services	200176 - Marketing & Sales	Revenue	1,009.97	854.42	155.55	(0.02)	155.53	0.10	155.63	0.00%
256	Property Services	200177 - Rates & Regulation - Electric	Revenue	20.89	16.77	4.12	-	4.12	0.00	4.12	0.00%
257	Property Services	200178 - Rates & Regulation	Revenue	17.88	14.41	3.47	-	3.47	0.00	3.47	0.00%
258	Property Services	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	Elec Prod Elec Trns Elec Dst Plnt	30.65	25.36	5.29	-	5.29	0.00	5.29	0.00%
259	Property Services	200181 - Energy Supply Environmental Policy & Services	Electric PTD Gas TD Plant	46.01	39.06	6.95	-	6.95	0.00	6.95	0.00%
260	Property Services	200184 - PowerPlan	Total Plant	11.99	10.34	1.65	-	1.65	0.00	1.65	0.00%
261	Property Services	Direct	Direct	74,865,798.44	63,186,029.62	11,679,768.82	(11,825.93)	11,667,942.89	10,315.78	11,678,258.67	99.97%
262	Property Services Total			\$ 75,125,554.19	\$ 63,412,072.50	\$ 11,713,481.69	\$ (41,843.56)	\$ 11,671,638.13	\$ 10,316.99	\$ 11,681,955.12	100.00%
263	Workforce Relations & Safety	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	\$ (1,903.75)	\$ (1,656.59)	\$ (247.16)	\$ -	\$ (247.16)	\$ -	\$ (247.16)	-0.02%
264	Workforce Relations & Safety	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	1,150,636.83	1,001,903.95	148,732.88	(25.96)	148,706.92	3,790.79	152,497.71	10.95%
265	Workforce Relations & Safety	200153 - Customer Safety Advertising & Information Costs	Number of Customers	516,629.33	480,778.09	35,851.24	(450.59)	35,400.85	(17,296.79)	18,104.06	1.30%

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(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
266	Workforce Relations & Safety	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	2,788,541.48	2,384,446.74	404,094.74	(496.67)	403,598.07	10,296.58	413,894.65	29.72%
267	Workforce Relations & Safety	Direct	Direct	4,246,028.89	3,452,982.63	793,046.26	(18.27)	793,027.99	15,508.94	808,536.93	58.05%
268	Workforce Relations & Safety Total			\$ 8,699,932.78	\$ 7,318,454.82	\$ 1,381,477.96	\$ (991.29)	\$ 1,380,486.67	\$ 12,299.51	\$ 1,392,786.18	100.00%
269	Business Systems	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ (5,909.50)	\$ (5,148.90)	\$ (760.60)	\$ -	\$ (760.60)	\$ -	\$ (760.60)	0.00%
270	Business Systems	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	99,656.66	86,820.12	12,836.54	-	12,836.54	18.13	12,854.67	0.04%
271	Business Systems	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	247,550.03	215,518.79	32,031.24	-	32,031.24	-	32,031.24	0.09%
272	Business Systems	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	25.92	22.55	3.37	-	3.37	-	3.37	0.00%
273	Business Systems	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	1,559,025.31	1,357,766.00	201,259.31	-	201,259.31	589.92	201,849.23	0.56%
274	Business Systems	200079 - Federal Lobbying	Assets/Revenue/No. of employees	900.12	783.06	117.06	(117.06)	-	-	-	0.00%
275	Business Systems	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	90,772.66	77,499.02	13,273.64	-	13,273.64	3.65	13,277.29	0.04%
276	Business Systems	200086 - Legal & Claims Services	Assets/Revenue/No. of employees	6,457.77	5,506.83	950.94	-	950.94	-	950.94	0.00%
277	Business Systems	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	19,635.90	16,744.55	2,891.35	-	2,891.35	5.77	2,897.12	0.01%
278	Business Systems	200096 - Energy Markets - Business Services	Assets/Revenue/No. of employees	5,907,594.71	5,040,149.03	867,445.68	-	867,445.68	5,636.54	873,082.22	2.40%
279	Business Systems	200097 - Accounting and Finance Software Applications Maintenance	Assets/Revenue/No. of employees	424,979.98	362,819.80	62,160.18	-	62,160.18	-	62,160.18	0.17%
280	Business Systems	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of employees	13,516.09	9,437.55	4,078.54	(0.01)	4,078.53	23.46	4,101.99	0.01%
281	Business Systems	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Meters	514,867.18	514,867.18	-	-	-	-	-	0.00%
282	Business Systems	200110 - Passport - Accounts Payable	Accounts Payable Transactions	7,273.92	6,346.65	927.27	-	927.27	-	927.27	0.00%

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(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
283	Business Systems	200111 - Enterprise Application Integration (EA)	Avg of Select Set Softwr Allctrs	98,374,123.35	87,202,069.54	11,172,053.81	-	11,172,053.81	0.47	11,172,054.28	30.72%
284	Business Systems	200112 - Mainframe Charges	Avg of Select Set Softwr Allctrs	5,604,460.05	5,208,900.71	395,559.34	-	395,559.34	15.19	395,574.53	1.09%
285	Business Systems	200115 - Miscellaneous Applications	Average of All Software Percent	30,967,882.58	27,666,282.40	3,301,600.18	-	3,301,600.18	1,680.25	3,303,280.43	9.08%
286	Business Systems	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	3,623.89	3,256.74	367.15	-	367.15	0.03	367.18	0.00%
287	Business Systems	200117 - Distribution Electric Metering FERC 586	Electric Distribution Plant	637.45	560.35	77.10	-	77.10	2.31	79.41	0.00%
288	Business Systems	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	170,214.46	149,650.65	20,563.81	-	20,563.81	13.30	20,577.11	0.06%
289	Business Systems	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Elec Dist Plant Gas Dist Plant	2,263,269.14	2,066,909.72	196,359.42	-	196,359.42	94.18	196,453.60	0.54%
290	Business Systems	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	Electric Transmission Plant	102,492.36	71,872.78	30,619.58	-	30,619.58	417.47	31,037.05	0.09%
291	Business Systems	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	1,312,783.59	916,035.13	396,748.46	(0.01)	396,748.45	1,296.02	398,044.47	1.09%
292	Business Systems	200126 - Utilities Group Administrative & General (A&G) FERC 921	Elc Trn ElcDst GasTrn GasDst Plnt	4,012.00	3,346.14	665.86	-	665.86	-	665.86	0.00%
293	Business Systems	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	173.92	173.92	-	-	-	-	-	0.00%
294	Business Systems	200128 - Distribution Gas Miscellaneous FERC 880	Gas Distribution Plant	126,477.24	126,477.24	-	-	-	-	-	0.00%
295	Business Systems	200129 - Distribution Gas Meters and House Regulators FERC 878	Gas Distribution Plant	347.83	347.83	-	-	-	-	-	0.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
296	Business Systems	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Trans Plant Gas Dist Plant	1,170,539.25	1,170,539.25	-	-	-	-	-	0.00%
297	Business Systems	200132 - Payment and Reporting	Invoice Transactions	255,589.01	228,669.62	26,919.39	-	26,919.39	-	26,919.39	0.07%
298	Business Systems	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	11,240.47	8,834.04	2,406.43	-	2,406.43	12.06	2,418.49	0.01%
299	Business Systems	200135 - Energy Supply Business Resources	MWH Generation	2,195.21	1,674.36	520.85	-	520.85	4.03	524.88	0.00%
300	Business Systems	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	23,782.22	18,192.20	5,590.02	-	5,590.02	158.62	5,748.64	0.02%
301	Business Systems	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	1,653.80	1,220.26	433.54	-	433.54	9.08	442.62	0.00%
302	Business Systems	200147 - Business Objects	Number of Business Objects Users	1,112,095.90	996,046.60	116,049.30	-	116,049.30	2,007.85	118,057.15	0.32%
303	Business Systems	200148 - Business Systems	Number of Computers	69,501,824.12	60,257,745.38	9,244,078.74	(5,964.33)	9,238,114.41	91,493.55	9,329,607.96	25.65%
304	Business Systems	200149 - Customer & Enterprise Solutions (CES)	Number of Computers Customers Empl	2,080,241.53	1,839,060.60	241,180.93	-	241,180.93	-	241,180.93	0.66%
305	Business Systems	200150 - Interactive Voice Response (IVR)	Number of Contacts	796,319.29	671,174.19	125,145.10	-	125,145.10	-	125,145.10	0.34%
306	Business Systems	200152 - Customer Care 902	Number of Customers	604,270.02	562,435.20	41,834.82	(0.22)	41,834.60	876.75	42,711.35	0.12%
307	Business Systems	200154 - Customer Service Information Technology (IT) FERC 903	Number of Customers	(824,411.51)	(767,112.78)	(57,298.73)	0.04	(57,298.69)	(24.60)	(57,323.29)	-0.16%
308	Business Systems	200162 - Call Logging and Quality Management (CL/QM) FERC 903	Number of Cust Number of Contacts	370,292.81	328,329.03	41,963.78	-	41,963.78	-	41,963.78	0.12%
309	Business Systems	200165 - Employee Management Systems	Number of Employees	1,176,706.70	1,006,274.04	170,432.66	-	170,432.66	233.03	170,665.69	0.47%
310	Business Systems	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	2,091,731.03	1,787,815.00	303,916.03	-	303,916.03	387.79	304,303.82	0.84%
311	Business Systems	200167 - e-Business	Number of Employees	223,121.55	190,831.66	32,289.89	-	32,289.89	-	32,289.89	0.09%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
312	Business Systems	200168 - Gas Management System (GMS) FERC 866 & 880	Number of Gas Customers	344,403.13	344,403.13	-	-	-	-	-	0.00%
313	Business Systems	200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549	Number of Maximo Users	515,429.46	400,333.25	115,096.21	(154.86)	114,941.35	485.40	115,426.75	0.32%
314	Business Systems	200170 - Meter Reading and Monitoring Systems FERC 902	Number of Meters	2,173,346.39	2,027,135.51	146,210.88	-	146,210.88	110.24	146,321.12	0.40%
315	Business Systems	200171 - Customer Resource System (CRS) FERC 903	Number of Mtrs Number of Contacts	4,520,025.14	4,012,705.98	507,319.16	(0.36)	507,318.80	4,161.21	511,480.01	1.41%
316	Business Systems	200172 - Network	Phones Radios Computers	10,539,289.20	9,156,182.96	1,383,106.24	(197.77)	1,382,908.47	14,596.08	1,397,504.55	3.84%
317	Business Systems	200176 - Marketing & Sales	Revenue	127.54	109.81	17.73	-	17.73	0.53	18.26	0.00%
318	Business Systems	200178 - Rates & Regulation	Revenue	212.11	169.58	42.53	-	42.53	0.18	42.71	0.00%
319	Business Systems	200179 - Passport - All Modules	Total AP Inv Work Mgmtm Prch Trms	24,425.31	21,130.59	3,294.72	-	3,294.72	-	3,294.72	0.01%
320	Business Systems	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	Elec Prod Elec Trms Elec Dst Plnt	3,593,339.52	2,943,973.10	649,366.42	(14.62)	649,351.80	5,638.73	654,990.53	1.80%
321	Business Systems	200184 - PowerPlan	Total Plant	649,830.69	553,524.59	96,306.10	-	96,306.10	15.87	96,321.97	0.26%
322	Business Systems	Direct	Direct	60,357,555.07	54,039,791.32	6,317,763.75	-	6,317,763.75	18,672.91	6,336,436.66	17.42%
323	Business Systems Total			\$ 309,132,019.57	\$ 272,906,203.85	\$ 36,225,815.72	\$ (6,449.20)	\$ 36,219,366.52	\$ 148,636.00	\$ 36,368,002.52	100.00%
324	Enterprise Training	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	\$ 9,458.57	\$ 6,610.86	\$ 2,847.71	\$ -	\$ 2,847.71	\$ 60.56	\$ 2,908.27	0.18%
325	Enterprise Training	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	(5,911.66)	(4,481.96)	(1,429.70)	-	(1,429.70)	(42.89)	(1,472.59)	-0.09%
326	Enterprise Training	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	(561,945.97)	(426,212.60)	(135,733.37)	-	(135,733.37)	(4,545.34)	(140,278.71)	-8.63%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
327	Enterprise Training	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	2,940,578.66	2,514,216.93	426,361.73	(20.91)	426,340.82	11,566.82	437,907.64	26.94%
328	Enterprise Training	Direct	Direct	6,416,266.94	5,118,768.19	1,297,498.75	(420.00)	1,297,078.75	29,304.83	1,326,383.58	81.60%
329	Enterprise Training Total			\$ 8,798,446.54	\$ 7,208,901.42	\$ 1,589,545.12	\$ (440.91)	\$ 1,589,104.21	\$ 36,343.97	\$ 1,625,448.18	100.00%
330	Human Resources	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	\$ 2,008,393.29	\$ 1,748,795.70	\$ 259,597.59	\$ (14.30)	\$ 259,583.29	\$ 7,354.68	\$ 266,937.97	14.43%
331	Human Resources	200164 - Payroll	Number of Employees	18,844.01	16,118.80	2,725.21	-	2,725.21	(5.13)	2,720.08	0.15%
332	Human Resources	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	9,840,234.70	8,414,279.23	1,425,955.47	(14,256.78)	1,411,698.69	50,477.50	1,462,176.19	79.03%
333	Human Resources	Direct	Direct	776,814.70	661,911.10	114,903.60	-	114,903.60	3,447.11	118,350.71	6.40%
334	Human Resources Total			\$ 12,644,286.70	\$ 10,841,104.83	\$ 1,803,181.87	\$ (14,271.08)	\$ 1,788,910.79	\$ 61,274.16	\$ 1,850,184.95	100.00%
335	SS Company Benefits	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 68,140,757.06	\$ 59,335,171.24	\$ 8,805,585.82	\$ -	\$ 8,805,585.82	(5,125,591.41)	\$ 3,679,994.41	16.52%
336	SS Company Benefits	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	135.62	118.00	17.62	-	17.62	0.89	18.51	0.00%
337	SS Company Benefits	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	205,819.90	179,186.89	26,633.01	-	26,633.01	1,061.70	27,694.71	0.12%
338	SS Company Benefits	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	4,803,655.73	4,182,497.41	621,158.32	-	621,158.32	22,265.52	643,423.84	2.89%
339	SS Company Benefits	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	690,460.29	601,171.84	89,288.45	-	89,288.45	3,303.77	92,592.22	0.42%
340	SS Company Benefits	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	888,553.99	773,677.40	114,876.59	-	114,876.59	4,154.57	119,031.16	0.53%
341	SS Company Benefits	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	169,122.36	147,237.29	21,885.07	-	21,885.07	800.72	22,685.79	0.10%
342	SS Company Benefits	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of employees	466,550.41	406,215.20	60,335.21	-	60,335.21	2,006.46	62,341.67	0.28%
343	SS Company Benefits	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	2,399,962.91	2,089,632.31	310,330.60	-	310,330.60	11,275.90	321,606.50	1.44%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
344	SS Company Benefits	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	837,281.78	729,070.44	108,211.34	-	108,211.34	3,553.37	111,764.71	0.50%
345	SS Company Benefits	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	1,224,251.70	1,065,983.93	158,267.77	-	158,267.77	5,573.36	163,841.13	0.74%
346	SS Company Benefits	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	4,975,532.09	4,332,244.56	643,287.53	-	643,287.53	22,897.74	666,185.27	2.99%
347	SS Company Benefits	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	444.55	387.15	57.40	-	57.40	1.60	59.00	0.00%
348	SS Company Benefits	200076 - Xcel Foundation	Assets/Revenue/No. of employees	67,845.11	59,028.90	8,816.21	-	8,816.21	(8,816.21)	-	0.00%
349	SS Company Benefits	200077 - Branding	Assets/Revenue/No. of employees	491,883.45	427,969.08	63,914.37	-	63,914.37	2,139.19	66,053.56	0.30%
350	SS Company Benefits	200078 - Governmental Affairs	Assets/Revenue/No. of employees	470,305.21	409,315.16	60,990.05	-	60,990.05	2,152.17	63,142.22	0.28%
351	SS Company Benefits	200079 - Federal Lobbying	Assets/Revenue/No. of employees	210,129.08	182,803.21	27,325.87	(22,100.21)	5,225.66	-	5,225.66	0.02%
352	SS Company Benefits	200080 - Capital Asset Accounting	Assets/Revenue/No. of employees	20,379.95	17,406.23	2,973.72	-	2,973.72	94.98	3,068.70	0.01%
353	SS Company Benefits	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	6,345.07	5,406.31	938.76	-	938.76	(1.60)	937.16	0.00%
354	SS Company Benefits	200086 - Legal & Claims Services	Assets/Revenue/No. of employees	1,751.00	1,494.41	256.59	-	256.59	8.31	264.90	0.00%
355	SS Company Benefits	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	2,719,769.37	2,320,745.48	399,023.89	-	399,023.89	14,750.11	413,774.00	1.86%
356	SS Company Benefits	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	476,593.93	406,655.82	69,938.11	-	69,938.11	2,540.70	72,478.81	0.33%
357	SS Company Benefits	200089 - Audit Services - OpCo's & TransCo's	Assets/Revenue/No. of employees	36,185.52	30,874.23	5,311.29	-	5,311.29	198.99	5,510.28	0.02%
358	SS Company Benefits	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of employees	1,027,323.96	876,535.08	150,788.88	-	150,788.88	5,185.09	155,973.97	0.70%
359	SS Company Benefits	200091 - Captive Insurance	Assets/Revenue/No. of employees	122,207.63	104,335.61	17,872.02	-	17,872.02	655.95	18,527.97	0.08%
360	SS Company Benefits	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of employees	488,818.37	417,083.02	71,735.35	-	71,735.35	2,562.31	74,297.66	0.33%
361	SS Company Benefits	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of employees	198,329.51	169,224.10	29,105.41	-	29,105.41	992.21	30,097.62	0.14%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
362	SS Company Benefits	200096 - Energy Markets - Business Services	Assets/Revenue/No. of employees	569,190.60	485,640.05	83,550.55	-	83,550.55	2,888.54	86,439.09	0.39%
363	SS Company Benefits	200098 - Electric Transmission FERC 566	Assets/Revenue/No. of employees	4,920.85	4,196.49	724.36	-	724.36	40.87	765.23	0.00%
364	SS Company Benefits	200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas	Assets/Revenue/No. of employees	83,955.97	83,955.97	-	-	-	-	-	0.00%
365	SS Company Benefits	200101 - Legal Gas	Assets/Revenue/No. of employees	3,565.01	3,565.01	-	-	-	-	-	0.00%
366	SS Company Benefits	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of employees	79,490.51	55,508.59	23,981.92	-	23,981.92	333.83	24,315.75	0.11%
367	SS Company Benefits	200105 - Accounting & Reporting - NSPM & NSPW	Assets/Revenue/No. of employees	137,745.56	137,745.56	-	-	-	-	-	0.00%
368	SS Company Benefits	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of employees	330,668.82	330,668.82	-	-	-	-	-	0.00%
369	SS Company Benefits	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of employees	11,945.60	11,945.60	-	-	-	-	-	0.00%
370	SS Company Benefits	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Meters	4,251.23	4,251.23	-	-	-	-	-	0.00%
371	SS Company Benefits	200111 - Enterprise Application Integration (EAI)	Avg of Select Set Softwr Allectrs	87.74	77.85	9.89	-	9.89	0.34	10.23	0.00%
372	SS Company Benefits	200112 - Mainframe Charges	Avg of Select Set Softwr Allectrs	3,615.33	3,361.50	253.83	-	253.83	12.02	265.85	0.00%
373	SS Company Benefits	200115 - Miscellaneous Applications	Average of All Software Percent	241,617.19	215,811.30	25,805.89	-	25,805.89	1,016.01	26,821.90	0.12%
374	SS Company Benefits	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	277,690.33	244,357.54	33,332.79	-	33,332.79	828.65	34,161.44	0.15%
375	SS Company Benefits	200117 - Distribution Electric Metering FERC 586	Electric Distribution Plant	23,049.69	20,280.87	2,768.82	-	2,768.82	(5.97)	2,762.85	0.01%
376	SS Company Benefits	200118 - Distribution Electric Load Dispatching/EIMS FERC 581	Electric Distribution Plant	1,611.71	1,418.01	193.70	-	193.70	8.60	202.30	0.00%

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Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
377	SS Company Benefits	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Elec Dist Plant Gas Dist Plant	11,715.51	10,693.51	1,022.00	-	1,022.00	41.85	1,063.85	0.00%
378	SS Company Benefits	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	ElecDstPlnt GasTranPlnt GasDstPlnt	59.30	54.54	4.76	-	4.76	0.28	5.04	0.00%
379	SS Company Benefits	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	2,428,149.63	1,695,124.37	733,025.26	-	733,025.26	26,627.56	759,652.82	3.41%
380	SS Company Benefits	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	Electric Transmission Plant	30,130.03	21,109.68	9,020.35	-	9,020.35	437.26	9,457.61	0.04%
381	SS Company Benefits	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	64,141.66	44,770.59	19,371.07	-	19,371.07	657.84	20,028.91	0.09%
382	SS Company Benefits	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	1,327,766.77	1,327,766.77	-	-	-	-	-	0.00%
383	SS Company Benefits	200126 - Utilities Group Administrative & General (A&G) FERC 921	EleTrn EleDst GasTrn GasDst Plnt	311,314.71	259,940.20	51,374.51	-	51,374.51	1,756.08	53,130.59	0.24%
384	SS Company Benefits	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	771,083.95	771,083.95	-	-	-	-	-	0.00%
385	SS Company Benefits	200129 - Distribution Gas Meters and House Regulators FERC 878	Gas Distribution Plant	(25.44)	(25.44)	-	-	-	-	-	0.00%
386	SS Company Benefits	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	364,174.83	364,174.83	-	-	-	-	-	0.00%
387	SS Company Benefits	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Trans Plant Gas Dist Plant	356,158.21	356,158.21	-	-	-	-	-	0.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
388	SS Company Benefits	200132 - Payment and Reporting	Invoice Transactions	494,695.25	443,395.57	51,299.68	-	51,299.68	1,927.90	53,227.58	0.24%
389	SS Company Benefits	200133 - Proprietary Trading - Back Office	Joint Operating Agreement	80,225.71	62,610.96	17,614.75	-	17,614.75	679.32	18,294.07	0.08%
390	SS Company Benefits	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	1,340,172.43	1,047,476.35	292,696.08	-	292,696.08	10,263.91	302,959.99	1.36%
391	SS Company Benefits	200135 - Energy Supply Business Resources	MWH Generation	271.32	206.61	64.71	-	64.71	1.67	66.38	0.00%
392	SS Company Benefits	200136 - Energy Markets - Fuel	MWH Generation	423,636.81	322,510.00	101,126.81	-	101,126.81	3,669.26	104,796.07	0.47%
393	SS Company Benefits	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	140,448.56	106,929.66	33,518.90	-	33,518.90	1,443.27	34,962.17	0.16%
394	SS Company Benefits	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	2,756,480.44	2,104,335.14	652,145.30	-	652,145.30	18,776.73	670,922.03	3.01%
395	SS Company Benefits	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	MWH Generation	95,728.28	73,302.81	22,425.47	-	22,425.47	588.34	23,013.81	0.10%
396	SS Company Benefits	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	MWH Generation	1,088.56	663.58	424.98	-	424.98	18.52	443.50	0.00%
397	SS Company Benefits	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	MWH Generation	16,578.87	10,177.90	6,400.97	-	6,400.97	187.44	6,588.41	0.03%
398	SS Company Benefits	200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549	MWH Generation	66,302.95	66,302.95	-	-	-	-	-	0.00%
399	SS Company Benefits	200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	MWH Generation	77,734.96	77,734.96	-	-	-	-	-	0.00%

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For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
400	SS Company Benefits	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	240,919.84	177,507.54	63,412.30	-	63,412.30	2,142.61	65,554.91	0.29%
401	SS Company Benefits	200147 - Business Objects	Number of Business Objects Users	261,228.42	233,971.07	27,257.35	-	27,257.35	900.70	28,158.05	0.13%
402	SS Company Benefits	200148 - Business Systems	Number of Computers	9,827,703.25	8,517,443.61	1,310,259.64	-	1,310,259.64	48,046.64	1,358,306.28	6.10%
403	SS Company Benefits	200149 - Customer & Enterprise Solutions (CES)	Number of Computers Customers Empl	34.53	30.53	4.00	-	4.00	0.13	4.13	0.00%
404	SS Company Benefits	200151 - Customer Billing FERC 903	Number of Customer Bills	2,523,989.20	2,310,218.75	213,770.45	-	213,770.45	7,772.24	221,542.69	0.99%
405	SS Company Benefits	200152 - Customer Care 902	Number of Customers	336,627.37	313,312.64	23,314.73	-	23,314.73	728.33	24,043.06	0.11%
406	SS Company Benefits	200153 - Customer Safety Advertising & Information Costs	Number of Customers	76,061.40	70,781.73	5,279.67	-	5,279.67	201.11	5,480.78	0.02%
407	SS Company Benefits	200154 - Customer Service Information Technology (IT) FERC 903	Number of Customers	9,194.97	8,556.32	638.65	-	638.65	79.63	718.28	0.00%
408	SS Company Benefits	200155 - Customer Care FERC 903	Number of Customers	9,260,306.61	8,617,577.38	642,729.23	-	642,729.23	23,213.92	665,943.15	2.99%
409	SS Company Benefits	200156 - Customer Care FERC 901	Number of Customers	153,421.98	142,773.63	10,648.35	-	10,648.35	380.97	11,029.32	0.05%
410	SS Company Benefits	200160 - Customer Care NSPM & NSPW FERC 903	Number of Customers	147,656.80	147,656.80	-	-	-	-	-	0.00%
411	SS Company Benefits	200161 - Customer Care Low Income Assistance FERC 908	Number of Residential Customers	175,825.92	161,120.73	14,705.19	-	14,705.19	518.05	15,223.24	0.07%
412	SS Company Benefits	200162 - Call Logging and Quality Management (CL/QM) FERC 903	Number of Cust Number of Contacts	38.03	33.70	4.33	-	4.33	0.13	4.46	0.00%
413	SS Company Benefits	200163 - Employee Communications	Number of Employees	449,849.83	384,806.97	65,042.86	-	65,042.86	2,446.03	67,488.89	0.30%
414	SS Company Benefits	200164 - Payroll	Number of Employees	253,928.10	217,184.08	36,744.02	-	36,744.02	3,201.82	39,945.84	0.18%
415	SS Company Benefits	200165 - Employee Management Systems	Number of Employees	1,045,551.29	894,349.00	151,202.29	-	151,202.29	5,315.55	156,517.84	0.70%
416	SS Company Benefits	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	5,588,685.22	4,779,146.64	809,538.58	-	809,538.58	29,567.83	839,106.41	3.77%
417	SS Company Benefits	200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549	Number of Maximo Users	12,629.77	9,889.48	2,740.29	-	2,740.29	372.26	3,112.55	0.01%

Southwestern Public Service Company
Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
418	SS Company Benefits	200170 - Meter Reading and Monitoring Systems FERC 902	Number of Meters	22,792.79	21,260.11	1,532.68	-	1,532.68	43.00	1,575.68	0.01%
419	SS Company Benefits	200171 - Customer Resource System (CRS) FERC 903	Number of Mtrs Number of Contacts	658,744.51	584,907.70	73,836.81	-	73,836.81	2,781.40	76,618.21	0.34%
420	SS Company Benefits	200172 - Network	Phones Radios Computers	1,578,498.13	1,371,343.87	207,154.26	-	207,154.26	6,826.43	213,980.69	0.96%
421	SS Company Benefits	200173 - Generation Trading/Native Hedge - Back Office	Prop Trading Hours	1,344.19	1,016.66	327.53	-	327.53	14.49	342.02	0.00%
422	SS Company Benefits	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	Prop Trading Hours	130,787.18	99,084.89	31,702.29	-	31,702.29	1,158.88	32,861.17	0.15%
423	SS Company Benefits	200175 - Passport - Purchasing	Purchasing Transactions	598.30	549.70	48.60	-	48.60	2.78	51.38	0.00%
424	SS Company Benefits	200176 - Marketing & Sales	Revenue	866,587.62	736,986.54	129,601.08	-	129,601.08	4,540.70	134,141.78	0.60%
425	SS Company Benefits	200177 - Rates & Regulation - Electric	Revenue	755,367.90	593,637.05	161,730.85	-	161,730.85	5,630.38	167,361.23	0.75%
426	SS Company Benefits	200178 - Rates & Regulation	Revenue	453,269.06	356,034.49	97,234.57	-	97,234.57	3,401.01	100,635.58	0.45%
427	SS Company Benefits	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	Elec Prod Elec Trns Elec Dst Plnt	428,656.71	351,439.96	77,216.75	-	77,216.75	2,632.04	79,848.79	0.36%
428	SS Company Benefits	200181 - Energy Supply Environmental Policy & Services	Electric PTD Gas TD Plant	436,319.34	367,355.58	68,963.76	-	68,963.76	2,878.48	71,842.24	0.32%
429	SS Company Benefits	200184 - PowerPlan	Total Plant	1,650.37	1,407.18	243.19	-	243.19	13.58	256.77	0.00%
430	SS Company Benefits	Direct	Direct	44,528,234.38	35,990,306.69	8,537,927.69	(6,012.92)	8,531,914.77	304,659.79	8,836,574.56	39.67%
431	SS Company Benefits Total			\$ 184,298,338.00	\$ 157,502,443.41	\$ 26,795,894.59	\$ (28,113.13)	\$ 26,767,781.46	\$ (4,494,562.55)	\$ 22,273,218.91	100.00%
432	Customer Care	200079 - Federal Lobbying	Assets/Revenue/No. of employees	\$ 3,197.80	\$ 2,781.27	\$ 416.53	\$ (416.53)	\$ -	\$ -	\$ -	0.00%
433	Customer Care	200151 - Customer Billing FERC 903	Number of Customer Bills	7,482,174.85	6,848,701.63	633,473.22	(110.36)	633,362.86	13,300.73	646,663.59	25.88%
434	Customer Care	200152 - Customer Care 902	Number of Customers	335,693.67	312,431.53	23,262.14	-	23,262.14	671.25	23,933.39	0.96%
435	Customer Care	200155 - Customer Care FERC 903	Number of Customers	24,447,122.21	22,750,578.22	1,696,543.99	(322.95)	1,696,221.04	34,859.70	1,731,080.74	69.29%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
436	Customer Care	200156 - Customer Care FERC 901	Number of Customers	363,759.61	338,512.33	25,247.28	(63.80)	25,183.48	208.49	25,391.97	1.02%
437	Customer Care	200158 - Customer Care PSCo & SPS FERC 903	Number of Customers	145.47	128.02	17.45	-	17.45	-	17.45	0.00%
438	Customer Care	200160 - Customer Care NSPM & NSPW FERC 903	Number of Customers	356,438.99	356,438.99	-	-	-	-	-	0.00%
439	Customer Care	200161 - Customer Care Low Income Assistance FERC 908	Number of Residential Customers	418,408.50	383,544.87	34,863.63	-	34,863.63	1,043.46	35,907.09	1.44%
440	Customer Care	Direct	Direct	622,360.20	576,939.68	45,420.52	(10,151.53)	35,268.99	57.79	35,326.78	1.41%
441	Customer Care Total			\$ 34,029,301.30	\$ 31,570,056.54	\$ 2,459,244.76	\$ (11,065.17)	\$ 2,448,179.59	\$ 50,141.42	\$ 2,498,321.01	100.00%
442	Transmission & Substations	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	\$ 7,948,009.51	\$ 5,548,551.78	\$ 2,399,457.73	\$ (10,159.24)	\$ 2,389,298.49	\$ 5,542.02	\$ 2,394,840.51	38.78%
443	Transmission & Substations	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	3,750,431.47	3,750,431.47	-	-	-	-	-	0.00%
444	Transmission & Substations	Direct	Direct	11,339,826.23	7,637,724.17	3,702,102.06	(2,465.36)	3,699,636.70	81,295.94	3,780,932.64	61.22%
445	Transmission & Substations Total			\$ 23,038,267.21	\$ 16,936,707.42	\$ 6,101,559.79	\$ (12,624.60)	\$ 6,088,935.19	\$ 86,837.96	\$ 6,175,773.15	100.00%
446	Supply Chain	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 57,228.96	\$ 49,814.11	\$ 7,414.85	(8.87)	\$ 7,405.98	\$ 117.90	\$ 7,523.88	1.67%
447	Supply Chain	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	409.45	356.37	53.08	(0.10)	52.98	0.64	53.62	0.01%
448	Supply Chain	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	6,179.61	5,382.29	797.32	0.84	798.16	13.54	811.70	0.18%
449	Supply Chain	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	37,773.50	32,887.83	4,885.67	1.11	4,886.78	91.35	4,978.13	1.10%
450	Supply Chain	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	3,793.91	3,302.50	491.61	(1.02)	490.59	9.25	499.84	0.11%
451	Supply Chain	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	1,263.29	1,100.16	163.13	(0.43)	162.70	3.08	165.78	0.04%

Southwestern Public Service Company

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For the Twelve Months ended September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
452	Supply Chain	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of employees	332.36	289.42	42.94	(0.23)	42.71	0.82	43.53	0.01%
453	Supply Chain	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	10,275.44	8,946.18	1,329.26	(2.42)	1,326.84	25.42	1,352.26	0.30%
454	Supply Chain	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	4,861.36	4,232.77	628.59	(0.95)	627.64	11.54	639.18	0.14%
455	Supply Chain	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	677.39	589.79	87.60	(0.35)	87.25	1.96	89.21	0.02%
456	Supply Chain	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	23,707.53	20,644.27	3,063.26	(1.91)	3,061.35	66.22	3,127.57	0.69%
457	Supply Chain	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	1,541.04	1,342.29	198.75	(0.28)	198.47	4.31	202.78	0.04%
458	Supply Chain	200076 - Xcel Foundation	Assets/Revenue/No. of employees	131.82	114.76	17.06	-	17.06	(17.06)	-	0.00%
459	Supply Chain	200077 - Branding	Assets/Revenue/No. of employees	4,161.05	3,620.04	541.01	(1.41)	539.60	10.24	549.84	0.12%
460	Supply Chain	200078 - Governmental Affairs	Assets/Revenue/No. of employees	537.23	467.62	69.61	(0.10)	69.51	1.15	70.66	0.02%
461	Supply Chain	200079 - Federal Lobbying	Assets/Revenue/No. of employees	3,530.93	3,072.05	458.88	(458.88)	-	-	-	0.00%
462	Supply Chain	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	0.64	0.57	0.07	-	0.07	0.00	0.07	0.00%
463	Supply Chain	200086 - Legal & Claims Services	Assets/Revenue/No. of employees	1,984.93	1,694.76	290.17	(0.31)	289.86	3.56	293.42	0.07%
464	Supply Chain	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	8,494.26	7,248.51	1,245.75	(3.26)	1,242.49	23.53	1,266.02	0.28%
465	Supply Chain	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	530.04	452.67	77.37	(0.22)	77.15	1.43	78.58	0.02%
466	Supply Chain	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of employees	3,868.64	3,300.33	568.31	(1.13)	567.18	10.80	577.98	0.13%
467	Supply Chain	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of employees	1,620.25	1,382.82	237.43	(0.28)	237.15	4.39	241.54	0.05%
468	Supply Chain	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of employees	3,468.44	2,959.67	508.77	(1.22)	507.55	9.19	516.74	0.11%
469	Supply Chain	200094 - Supply Chain	Assets/Revenue/No. of employees	8,300.17	7,087.41	1,212.76	-	1,212.76	(15.57)	1,197.19	0.27%
470	Supply Chain	200096 - Energy Markets - Business Services	Assets/Revenue/No. of employees	10,232.84	8,731.75	1,501.09	(2.37)	1,498.72	27.55	1,526.27	0.34%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
471	Supply Chain	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of employees	86.23	60.43	25.80	(0.06)	25.74	0.51	26.25	0.01%
472	Supply Chain	200105 - Accounting & Reporting - NSPM & NSPW	Assets/Revenue/No. of employees	180.81	180.81	-	-	-	-	-	0.00%
473	Supply Chain	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of employees	304.73	304.73	-	-	-	-	-	0.00%
474	Supply Chain	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of employees	212.03	212.03	-	-	-	-	-	0.00%
475	Supply Chain	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Meters	1,549.96	1,549.96	-	-	-	-	-	0.00%
476	Supply Chain	200111 - Enterprise Application Integration (EAI)	Avg of Select Set Softwr Allctrs	170.48	151.26	19.22	-	19.22	0.36	19.58	0.00%
477	Supply Chain	200112 - Mainframe Charges	Avg of Select Set Softwr Allctrs	198.15	184.68	13.47	-	13.47	0.36	13.83	0.00%
478	Supply Chain	200115 - Miscellaneous Applications	Average of All Software Percent	68,976.69	61,623.24	7,353.45	(16.28)	7,337.17	141.96	7,479.13	1.66%
479	Supply Chain	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	723.90	637.31	86.59	(0.35)	86.24	1.85	88.09	0.02%
480	Supply Chain	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	975.53	858.34	117.19	(0.64)	116.55	3.10	119.65	0.03%
481	Supply Chain	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Elec Dist Plant Gas Dist Plant	1,018.74	930.45	88.29	(0.28)	88.01	1.78	89.79	0.02%
482	Supply Chain	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	ElecDistPlnt GasTranPlnt GasDistPlnt	231.28	212.70	18.58	(0.07)	18.51	0.35	18.86	0.00%
483	Supply Chain	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	9,212.76	6,438.03	2,774.73	(6.02)	2,768.71	56.03	2,824.74	0.63%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
484	Supply Chain	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	Electric Transmission Plant	335.89	235.90	99.99	(1.07)	98.92	2.30	101.22	0.02%
485	Supply Chain	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	1,228.30	857.24	371.06	(0.97)	370.09	7.32	377.41	0.08%
486	Supply Chain	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	1,574.73	1,574.73	-	-	-	-	-	0.00%
487	Supply Chain	200126 - Utilities Group Administrative & General (A&G) FERC 921	Electric Transmission Plant	2,044.90	1,707.28	337.62	(0.40)	337.22	7.00	344.22	0.08%
488	Supply Chain	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	1,752.01	1,752.01	-	-	-	-	-	0.00%
489	Supply Chain	200129 - Distribution Gas Meters and House Regulators FERC 878	Gas Distribution Plant	0.11	0.11	-	-	-	-	-	0.00%
490	Supply Chain	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	315.64	315.64	-	-	-	-	-	0.00%
491	Supply Chain	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Trans Plant Gas Dist Plant	1,582.39	1,582.39	-	-	-	-	-	0.00%
492	Supply Chain	200132 - Payment and Reporting	Invoice Transactions	175,667.90	157,432.66	18,235.24	2,898.57	21,133.81	570.87	21,704.68	4.82%
493	Supply Chain	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	3,300.79	2,586.90	713.89	(1.79)	712.10	13.47	725.57	0.16%
494	Supply Chain	200135 - Energy Supply Business Resources	MWH Generation	11.66	8.89	2.77	(0.02)	2.75	0.07	2.82	0.00%
495	Supply Chain	200136 - Energy Markets - Fuel	MWH Generation	293.58	224.19	69.39	(0.39)	69.00	1.44	70.44	0.02%
496	Supply Chain	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	219.42	168.44	50.98	-	50.98	0.97	51.95	0.01%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
497	Supply Chain	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	1,827.80	1,392.59	435.21	(0.49)	434.72	8.62	443.34	0.10%
498	Supply Chain	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	6.02	4.44	1.58	-	1.58	0.03	1.61	0.00%
499	Supply Chain	200147 - Business Objects	Number of Business Objects Users	445.02	400.05	44.97	(0.24)	44.73	0.97	45.70	0.01%
500	Supply Chain	200148 - Business Systems	Number of Computers	119,164.85	103,326.26	15,838.59	(24.21)	15,814.38	322.39	16,136.77	3.58%
501	Supply Chain	200149 - Customer & Enterprise Solutions (CES)	Number of Computers Customers Empl	115.33	101.98	13.35	-	13.35	0.32	13.67	0.00%
502	Supply Chain	200151 - Customer Billing FERC 903	Number of Customer Bills	10,096.77	9,241.59	855.18	(2.52)	852.66	16.19	868.85	0.19%
503	Supply Chain	200152 - Customer Care 902	Number of Customers	13,118.78	12,210.32	908.46	(7.89)	900.57	20.15	920.72	0.20%
504	Supply Chain	200153 - Customer Safety Advertising & Information Costs	Number of Customers	10,475.32	9,748.61	726.71	(1.76)	724.95	14.61	739.56	0.16%
505	Supply Chain	200154 - Customer Service Information Technology (IT) FERC 903	Number of Customers	19,321.74	17,980.63	1,341.11	(5.21)	1,335.90	17.89	1,353.79	0.30%
506	Supply Chain	200155 - Customer Care FERC 903	Number of Customers	10,108.55	9,407.42	701.13	(1.48)	699.65	14.38	714.03	0.16%
507	Supply Chain	200156 - Customer Care FERC 901	Number of Customers	1.35	1.29	0.06	-	0.06	0.00	0.06	0.00%
508	Supply Chain	200162 - Call Logging and Quality Management (CL/QM) FERC 903	Number of Cust Number of Contacts	116.32	103.10	13.22	-	13.22	0.33	13.55	0.00%
509	Supply Chain	200163 - Employee Communications	Number of Employees	407.21	348.32	58.89	(0.11)	58.78	1.23	60.01	0.01%
510	Supply Chain	200164 - Payroll	Number of Employees	109.23	93.60	15.63	(0.01)	15.62	0.29	15.91	0.00%
511	Supply Chain	200165 - Employee Management Systems	Number of Employees	23,923.92	20,461.56	3,462.36	(6.21)	3,456.15	66.70	3,522.85	0.78%
512	Supply Chain	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	17,029.62	14,564.28	2,465.34	(3.93)	2,461.41	46.38	2,507.79	0.56%
513	Supply Chain	200170 - Meter Reading and Monitoring Systems FERC 902	Number of Meters	4,179.66	3,899.37	280.29	(1.24)	279.05	6.16	285.21	0.06%
514	Supply Chain	200171 - Customer Resource System (CRS) FERC 903	Number of Mtrs Number of Contacts	52,479.34	46,586.13	5,893.21	(21.22)	5,871.99	126.77	5,998.76	1.33%
515	Supply Chain	200172 - Network	Phones Radios Computers	48,850.32	42,448.70	6,401.62	(10.23)	6,391.39	127.46	6,518.85	1.45%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
516	Supply Chain	200176 - Marketing & Sales	Revenue	18,135.42	15,420.00	2,715.42	(3.55)	2,711.87	52.66	2,764.53	0.61%
517	Supply Chain	200177 - Rates & Regulation - Electric	Revenue	241.24	192.85	48.39	(0.69)	47.70	1.03	48.73	0.01%
518	Supply Chain	200178 - Rates & Regulation	Revenue	188.05	150.37	37.68	(0.10)	37.58	0.64	38.22	0.01%
519	Supply Chain	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	Elec Prod Elec Trns Elec Dst Plnt	409.21	336.67	72.54	(0.81)	71.73	1.58	73.31	0.02%
520	Supply Chain	200181 - Energy Supply Environmental Policy & Services	Electric PTD Gas TD Plant	884.16	744.42	139.74	0.18	139.92	2.57	142.49	0.03%
521	Supply Chain	200184 - PowerPlan	Total Plant	265.55	226.80	38.75	(0.03)	38.72	0.48	39.20	0.01%
522	Supply Chain	Direct	Direct	4,371,876.72	4,029,652.64	342,224.08	(1,231.48)	340,992.60	6,599.47	347,592.07	77.12%
523	Supply Chain Total			\$ 5,190,851.19	\$ 4,749,855.08	\$ 440,996.11	\$ 1,063.21	\$ 442,059.32	\$ 8,664.30	\$ 450,723.62	100.00%
524	Marketing	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of employees	\$ 662,549.93	\$ 565,298.13	\$ 97,251.80	\$ (138.65)	\$ 97,113.15	\$ 2,681.39	\$ 99,794.54	11.59%
525	Marketing	200176 - Marketing & Sales	Revenue	4,734,827.51	4,026,248.82	708,578.69	(1,353.56)	707,225.13	(15,002.32)	692,222.81	80.37%
526	Marketing	Direct	Direct	3,655,030.26	3,577,533.18	77,497.08	(8,581.96)	68,915.12	346.88	69,262.00	8.04%
527	Marketing Total			\$ 9,052,407.70	\$ 8,169,080.13	\$ 883,327.57	\$ (10,074.17)	\$ 873,253.40	\$ (11,974.05)	\$ 861,279.35	100.00%
528	Corporate Giving	200076 - Xcel Foundation	Assets/Revenue/No. of employees	\$ 7,736,185.48	\$ 6,729,307.67	\$ 1,006,877.81	\$ (976,819.22)	\$ 30,058.59	\$ (30,058.59)	\$ -	-
529	Corporate Giving	Direct	Direct	407.56	407.56	-	-	-	-	-	-
530	Corporate Giving Total			\$ 7,736,593.04	\$ 6,729,715.23	\$ 1,006,877.81	\$ (976,819.22)	\$ 30,058.59	\$ (30,058.59)	\$ -	-
531	NSPW President	Direct	Direct	\$ (3,192.55)	\$ (3,192.55)	\$ -	\$ -	\$ -	\$ -	\$ -	-
532	NSPW President Total			\$ (3,192.55)	\$ (3,192.55)	\$ -	\$ -	\$ -	\$ -	\$ -	-
533	PSCo President	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 735,618.57	\$ 640,606.62	\$ 95,011.95	\$ (132.56)	\$ 94,879.39	\$ 2,603.11	\$ 97,482.50	69.92%
534	PSCo President	Direct	Direct	1,062,446.12	1,021,734.59	40,711.53	-	40,711.53	1,221.35	41,932.88	30.08%
535	PSCo President Total			\$ 1,798,064.69	\$ 1,662,341.21	\$ 135,723.48	\$ (132.56)	\$ 135,590.92	\$ 3,824.46	\$ 139,415.38	100.00%
536	SPS President	Direct	Direct	\$ (7,876.90)	\$ -	\$ (7,876.90)	\$ -	\$ (7,876.90)	\$ -	\$ (7,876.90)	100.00%
537	SPS President Total			\$ (7,876.90)	\$ -	\$ (7,876.90)	\$ -	\$ (7,876.90)	\$ -	\$ (7,876.90)	100.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended September 30, 2020

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
538	Strategic Revenue Initiatives	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	\$ 2,000.39	\$ 1,707.80	\$ 292.59	\$ -	\$ 292.59	\$ -	\$ 292.59	0.24%
539	Strategic Revenue Initiatives	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of employees	1,009,862.62	861,754.08	148,108.54	(22,962.17)	125,146.37	(4,758.01)	120,388.36	99.76%
540	Strategic Revenue Initiatives	Direct	Direct	55,630.49	55,630.49	-	-	-	-	-	0.00%
541	Strategic Revenue Initiatives Total			\$ 1,067,493.50	\$ 919,092.37	\$ 148,401.13	\$ (22,962.17)	\$ 125,438.96	\$ (4,758.01)	\$ 120,680.95	100.00%
542	Total Witness Ross Baumgarten			\$ 956,948,361.16	\$ 825,624,770.41	\$ 131,323,590.75	\$ (1,789,819.85)	\$ 129,533,770.90	\$ (6,652,341.12)	\$ 122,881,429.78	
	Amounts may not add or tie to other schedules due to rounding										

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
1	Chief Customer and Innovation Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 8,608,873.34	\$ 7,496,840.61	\$ 1,112,032.73	\$ (3,316.23)	\$ 1,108,716.50	\$ 20,657.63	\$ 1,129,374.13	43.05%
2	Chief Customer and Innovation Officer	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	161,382.27	140,562.25	20,820.02	-	20,820.02	(15,233.94)	5,586.08	0.21%
3	Chief Customer and Innovation Officer	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	141,221.17	122,970.23	18,250.94	-	18,250.94	156.39	18,407.33	0.70%
4	Chief Customer and Innovation Officer	200077 - Branding	Assets/Revenue/No. of employees	8,882,650.71	7,729,493.70	1,153,157.01	(49.80)	1,153,107.21	(938,229.88)	214,877.33	8.19%
5	Chief Customer and Innovation Officer	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	316.60	270.29	46.31	-	46.31	1.39	47.70	0.00%
6	Chief Customer and Innovation Officer	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	8,256.97	7,271.39	985.58	-	985.58	-	985.58	0.04%
7	Chief Customer and Innovation Officer	200148 - Business Systems	Number of Computers	340,497.12	295,726.87	44,770.25	-	44,770.25	179.66	44,949.91	1.71%
8	Chief Customer and Innovation Officer	200152 - Customer Care 902	Number of Customers	3,637,085.96	3,385,268.75	251,817.21	-	251,817.21	0.07	251,817.28	9.60%
9	Chief Customer and Innovation Officer	200153 - Customer Safety Advertising & Information Costs	Number of Customers	1,388,770.15	1,292,451.99	96,318.16	-	96,318.16	(60,582.44)	35,735.72	1.36%
10	Chief Customer and Innovation Officer	200154 - Customer Service Information Technology (IT) FERC 903	Number of Customers	1,627,072.95	1,514,384.90	112,688.05	-	112,688.05	7.85	112,695.90	4.30%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Proformas	Requested Amount (Total Company)	% of Class Charges
11	Chief Customer and Innovation Officer	200163 - Employee Communications	Number of Employees	3,957.52	3,378.68	578.84	-	578.84	11.77	590.61	0.02%
12	Chief Customer and Innovation Officer	200171 - Customer Resource System (CRS) FERC 903	Number of Mtrs Number of Contacts	7,037,741.93	6,245,974.05	791,767.88	-	791,767.88	325.04	792,092.92	30.19%
13	Chief Customer and Innovation Officer	Direct	Direct	712,352.01	696,556.08	15,795.93	-	15,795.93	473.88	16,269.81	0.62%
14	Chief Customer and Innovation Officer Total			\$ 32,550,178.70	\$ 28,931,149.79	\$ 3,619,028.91	\$ (3,366.03)	\$ 3,615,662.88	\$ (992,232.59)	\$ 2,623,430.29	100.00%
15	Chief Executive Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 6,825,177.40	\$ 5,944,447.99	\$ 880,729.41	\$ (71,689.42)	\$ 809,039.99	\$ (357,246.58)	\$ 451,793.41	52.67%
16	Chief Executive Officer	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	1,605,244.09	1,397,934.32	207,309.77	-	207,309.77	(162,101.72)	45,208.05	5.27%
17	Chief Executive Officer	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	2,656,988.93	2,266,334.30	390,654.63	(29,861.98)	360,792.65	-	360,792.65	42.06%
18	Chief Executive Officer	200101 - Legal Gas	Assets/Revenue/No. of employees	609,512.27	609,512.27	-	-	-	-	-	0.00%
19	Chief Executive Officer	Direct	Direct	13,307.59	13,307.59	-	-	-	-	-	0.00%
20	Chief Executive Officer Total			\$ 11,710,230.28	\$ 10,231,536.47	\$ 1,478,693.81	\$ (101,551.40)	\$ 1,377,142.41	\$ (519,348.30)	\$ 857,794.11	100.00%
21	Chief Financial Officer	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,381,401.51	\$ 1,202,786.38	\$ 178,615.13	\$ (1,016.50)	\$ 177,598.63	\$ 2,740.92	\$ 180,339.55	100.00%
22	Chief Financial Officer	Direct	Direct	8,158.64	8,158.64	-	-	-	-	-	0.00%
23	Chief Financial Officer Total			\$ 1,389,560.15	\$ 1,210,945.02	\$ 178,615.13	\$ (1,016.50)	\$ 177,598.63	\$ 2,740.92	\$ 180,339.55	100.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forma	Requested Amount (Total Company)	% of Class Charges
24	Controller	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	\$ 10,163,298.39	\$ 8,850,757.98	\$ 1,312,540.41	\$ (850.57)	\$ 1,311,689.84	\$ 20,175.58	\$ 1,331,865.42	34.25%
25	Controller	200076 - Xcel Foundation	Assets/Revenue/No. of employees	3,231.12	2,811.76	419.36	-	419.36	(419.36)	-	0.00%
26	Controller	200080 - Capital Asset Accounting	Assets/Revenue/No. of employees	132,693.99	113,228.08	19,465.91	-	19,465.91	452.94	19,918.85	0.51%
27	Controller	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	23,293.49	19,872.43	3,421.06	-	3,421.06	92.67	3,513.73	0.09%
28	Controller	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	3,919,227.70	3,342,909.22	576,318.48	(201.25)	576,117.23	15,794.02	591,911.25	15.22%
29	Controller	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	166,687.17	142,147.87	24,539.30	(28.46)	24,510.84	576.90	25,087.74	0.65%
30	Controller	200096 - Energy Markets - Business Services	Assets/Revenue/No. of employees	375.00	319.76	55.24	-	55.24	-	55.24	0.00%
31	Controller	200105 - Accounting & Reporting - NSPM & NSPW	Assets/Revenue/No. of employees	337,549.34	337,549.34	-	-	-	-	-	0.00%
32	Controller	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of employees	391,549.30	391,549.30	-	-	-	-	-	0.00%
33	Controller	200132 - Payment and Reporting	Invoice Transactions	1,608,530.25	1,440,299.84	168,230.41	-	168,230.41	3,112.56	171,342.97	4.41%
34	Controller	200133 - Proprietary Trading - Back Office	Joint Operating Agreement	156,696.40	123,149.87	33,546.53	-	33,546.53	1,029.84	34,576.37	0.89%
35	Controller	200173 - Generation Trading/Native Hedge - Back Office	Prop Trading Hours	3,822.14	2,911.68	910.46	-	910.46	23.16	933.62	0.02%
36	Controller	200173 - Generation Trading/Native Hedge - Back Office	Direct	5,530,579.82	3,868,250.92	1,662,328.90	-	1,662,328.90	46,870.81	1,709,199.71	43.96%
37	Controller Total			\$ 22,437,534.11	\$ 18,635,758.05	\$ 3,801,776.06	\$ (1,080.28)	\$ 3,800,695.78	\$ 87,709.13	\$ 3,888,404.91	100.00%
38	Corporate Other	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 328,534.22	\$ 285,666.06	\$ 42,868.16	\$ (65,885.29)	\$ (23,017.13)	\$ -	\$ (23,017.13)	-1.71%
39	Corporate Other	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	281,690.07	245,306.49	36,383.58	(36,407.39)	(23.81)	-	(23.81)	0.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
40	Corporate Other	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	(2,745.57)	(2,390.67)	(354.90)	354.90	-	-	-	0.00%
41	Corporate Other	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	59,224.68	50,469.49	8,755.19	-	8,755.19	-	8,755.19	0.65%
42	Corporate Other	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	(164,956.85)	(138,922.51)	(26,034.34)	(21.41)	(26,055.75)	-	(26,055.75)	-1.94%
43	Corporate Other	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	132.50	92.13	40.37	-	40.37	-	40.37	0.00%
44	Corporate Other	Direct	Direct	12,570,890.58	10,722,164.10	1,848,726.48	(463,423.55)	1,385,302.93	800.50	1,386,103.43	102.99%
45	Corporate Other Total			\$ 13,072,769.63	\$ 11,162,385.09	\$ 1,910,384.54	\$ (565,382.74)	\$ 1,345,001.80	\$ 800.50	\$ 1,345,802.30	100.00%
46	Finance & Corporate Development	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	\$ 4,010,657.48	\$ 3,492,701.28	\$ 517,956.20	\$ (1,682.56)	\$ 516,273.64	\$ 15,940.12	\$ 532,213.76	16.59%
47	Finance & Corporate Development	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	277,220.11	241,407.66	35,812.45	-	35,812.45	910.12	36,722.57	1.14%
48	Finance & Corporate Development	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of employees	880,635.31	766,825.87	113,809.44	-	113,809.44	2,767.27	116,576.71	3.63%
49	Finance & Corporate Development	200079 - Federal Lobbying	Assets/Revenue/No. of employees	600.00	521.79	78.21	(78.21)	-	-	-	0.00%
50	Finance & Corporate Development	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	2,034,885.99	1,736,140.53	298,745.46	(44,810.26)	253,935.20	6,005.07	259,940.27	8.10%
51	Finance & Corporate Development	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	1,122,516.31	957,474.34	165,041.97	-	165,041.97	4,446.93	169,488.90	5.28%
52	Finance & Corporate Development	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of employees	886,355.10	756,064.99	130,290.11	-	130,290.11	3,387.60	133,677.71	4.17%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
53	Finance & Corporate Development	200098 - Electric Transmission FERC 566	Assets/Revenue/No. of employees	61,750.72	52,651.63	9,099.09	-	9,099.09	170.96	9,270.05	0.29%
54	Finance & Corporate Development	200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas	Assets/Revenue/No. of employees	241,243.41	241,243.41	-	-	-	-	-	0.00%
55	Finance & Corporate Development	200102 - Gas Distribution FERC 880	Assets/Revenue/No. of employees	8,140.43	8,140.43	-	-	-	-	-	0.00%
56	Finance & Corporate Development	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of employees	311,190.17	217,305.65	93,884.52	-	93,884.52	2,591.62	96,476.14	3.01%
57	Finance & Corporate Development	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of employees	353,832.11	353,832.11	-	-	-	-	-	0.00%
58	Finance & Corporate Development	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	Assets/Revenue/No. of employees	14,152.53	13,004.82	1,147.71	-	1,147.71	-	1,147.71	0.04%
59	Finance & Corporate Development	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElecDstPnt GasTranPnt GasDstPnt	48,466.71	40,431.92	8,034.79	-	8,034.79	156.76	8,191.55	0.26%
60	Finance & Corporate Development	200178 - Rates & Regulation	Revenue	1,131,818.76	880,000.60	251,818.16	(501.23)	251,316.93	6,811.23	258,128.16	8.04%
61	Finance & Corporate Development	200178 - Rates & Regulation	Revenue	6,941,835.80	5,397,804.77	1,544,031.03	(431.00)	1,543,600.03	43,514.53	1,587,114.56	49.46%
62	Finance & Corporate Development	200178 - Rates & Regulation	Revenue	18,325,300.94	15,155,551.80	3,169,749.14	(47,503.26)	3,122,245.88	86,702.21	3,208,948.09	100.00%
63	Investor Relations	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	1,664,188.96	1,449,429.53	214,759.43	(10.39)	214,749.04	1,542.37	216,291.41	100.00%
64	Investor Relations	200065 - Investor Relations - Corporate Governance	Direct	40,306.19	40,306.19	-	-	-	-	-	0.00%
65	Investor Relations	200065 - Investor Relations - Corporate Governance	Direct	1,704,495.15	1,489,735.72	214,759.43	(10.39)	214,749.04	1,542.37	216,291.41	100.00%
66	Risk Management and Audit Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	914,545.47	796,542.47	118,003.00	-	118,003.00	1,893.40	119,896.40	11.76%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
67	Risk Management and Audit Services	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	2,032,728.52	1,770,148.73	262,579.79	(76.30)	262,503.49	6,226.23	268,729.72	26.35%
68	Risk Management and Audit Services	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	(10,300.51)	(8,989.24)	(1,311.27)	-	(1,311.27)	(53.99)	(1,365.26)	-0.13%
69	Risk Management and Audit Services	200079 - Federal Lobbying	Assets/Revenue/No. of employees	162,896.51	141,728.34	21,168.17	(21,168.17)	-	-	-	0.00%
70	Risk Management and Audit Services	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	76,299.89	65,071.17	11,228.72	-	11,228.72	318.69	11,547.41	1.13%
71	Risk Management and Audit Services	200089 - Audit Services - OpCo's & TransCo's	Assets/Revenue/No. of employees	92,735.78	79,105.71	13,630.07	-	13,630.07	384.85	14,014.92	1.37%
72	Risk Management and Audit Services	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of employees	2,045,275.05	1,744,558.24	300,716.81	-	300,716.81	7,208.87	307,925.68	30.19%
73	Risk Management and Audit Services	200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas	Assets/Revenue/No. of employees	5,050.34	5,050.34	-	-	-	-	-	0.00%
74	Risk Management and Audit Services	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	896,735.09	704,756.67	191,978.42	-	191,978.42	5,490.56	197,468.98	19.36%
75	Risk Management and Audit Services	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	Prop Trading Hours	314,433.51	239,532.62	74,900.89	-	74,900.89	2,134.92	77,035.81	7.55%
76	Risk Management and Audit Services	Direct	Direct	315,666.25	291,676.81	23,989.44	-	23,989.44	669.33	24,658.77	2.42%
77	Risk Management and Audit Services Total			\$ 6,846,065.90	\$ 5,829,181.86	\$ 1,016,884.04	\$ (21,244.47)	\$ 995,639.57	\$ 24,272.86	\$ 1,019,912.43	100.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
78	Tax Services	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	\$ 874,585.30	\$ 761,587.42	\$ 112,997.88	\$ (2.85)	\$ 112,995.03	\$ 2,887.70	\$ 115,882.73	18.08%
79	Tax Services	200087 - Accounting, Reporting & Tax - Regulated Direct	Assets/Revenue/No. of employees	2,078,644.55	1,773,060.75	305,583.80	(28.46)	305,555.34	5,795.39	311,350.73	48.58%
80	Tax Services	Direct	Direct	844,671.29	636,766.76	207,904.53	-	207,904.53	5,752.58	213,657.11	33.34%
81	Tax Services Total			\$ 3,797,901.14	\$ 3,171,414.93	\$ 626,486.21	\$ (31.31)	\$ 626,454.90	\$ 14,435.67	\$ 640,890.57	100.00%
82	Treasurer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 3,463,575.04	\$ 3,016,282.11	\$ 447,292.93	\$ -	\$ 447,292.93	\$ -	\$ 447,292.93	15.42%
83	Treasurer	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	3,039,655.30	2,646,952.38	392,702.92	(124.13)	392,578.79	7,157.99	399,736.78	13.78%
84	Treasurer	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	1,183,205.25	1,030,405.83	152,799.42	-	152,799.42	1,265.19	154,064.61	5.31%
85	Treasurer	200084 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of employees	10,880,965.00	9,286,770.70	1,594,194.30	-	1,594,194.30	-	1,594,194.30	54.94%
86	Treasurer	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of employees	13,144.99	11,208.77	1,936.22	-	1,936.22	-	1,936.22	0.07%
87	Treasurer	200091 - Captive Insurance	Assets/Revenue/No. of employees	1,056,765.86	900,796.93	155,968.93	-	155,968.93	1,229.35	157,198.28	5.42%
88	Treasurer	Direct	Direct	1,704,505.93	1,561,020.49	143,485.44	-	143,485.44	3,657.05	147,142.49	5.07%
89	Treasurer Total			\$ 21,341,817.37	\$ 18,453,437.21	\$ 2,888,380.16	\$ (124.13)	\$ 2,888,256.03	\$ 13,309.58	\$ 2,901,565.61	100.00%
90	Resource Planning	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of employees	\$ 760,519.56	\$ 662,236.97	\$ 98,282.59	\$ -	\$ 98,282.59	\$ 1,817.82	\$ 100,100.41	12.79%
91	Resource Planning	200135 - Energy Supply Business Resources	MWH Generation	766.18	587.48	178.70	-	178.70	-	178.70	0.02%
92	Resource Planning	200136 - Energy Markets - Fuel	MWH Generation	899,721.16	686,777.18	212,943.98	(1,653.63)	211,290.35	4,809.74	216,100.09	27.61%
93	Resource Planning	Direct	Direct	2,109,249.22	1,655,751.01	453,498.21	-	453,498.21	12,800.79	466,299.00	59.58%
94	Resource Planning Total			\$ 3,770,256.12	\$ 3,005,352.64	\$ 764,903.48	\$ (1,653.63)	\$ 763,249.85	\$ 19,428.36	\$ 782,678.21	100.00%
95	Corporate Secretary	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 256,910.06	\$ 223,699.54	\$ 33,210.52	\$ (17.14)	\$ 33,193.38	\$ 201.13	\$ 33,394.51	96.40%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
96	Corporate Secretary	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	9,704.08	8,451.25	1,252.83	(4.98)	1,247.85	-	1,247.85	3.60%
97	Corporate Secretary	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	990.98	860.08	130.90	-	130.90	(130.90)	-	0.00%
98	Corporate Secretary Total			\$ 267,605.12	\$ 233,010.87	\$ 34,594.25	\$ (22.12)	\$ 34,572.13	\$ 70.23	\$ 34,642.36	100.00%
99	GC Claims	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	\$ 134,077.04	\$ 116,760.07	\$ 17,316.97	\$ -	\$ 17,316.97	\$ 511.74	\$ 17,828.71	10.68%
100	GC Claims	Direct	Direct	1,461,583.74	1,316,450.24	145,133.50	-	145,133.50	3,989.18	149,122.68	89.32%
101	GC Claims Total			\$ 1,595,660.78	\$ 1,433,210.31	\$ 162,450.47	\$ -	\$ 162,450.47	\$ 4,500.92	\$ 166,951.39	100.00%
102	GC Legal Services	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	\$ 7,394,529.45	\$ 6,439,346.48	\$ 955,182.97	\$ (12,795.62)	\$ 942,387.35	\$ 19,157.88	\$ 961,545.23	48.94%
103	GC Legal Services	200086 - Legal & Claims Services	Assets/Revenue/No. of employees	107,847.55	92,002.68	15,844.87	-	15,844.87	204.71	16,049.58	0.82%
104	GC Legal Services	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of employees	824,095.65	703,003.07	121,092.58	-	121,092.58	1,802.47	122,895.05	6.25%
105	GC Legal Services	200101 - Legal Gas	Assets/Revenue/No. of employees	6,471.78	6,471.78	-	-	-	-	-	0.00%
106	GC Legal Services	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of employees	114,948.27	114,948.27	-	-	-	-	-	0.00%
107	GC Legal Services	Direct	Direct	5,087,933.51	4,252,978.08	834,955.43	-	834,955.43	29,412.12	864,367.55	43.99%
108	GC Legal Services Total			\$ 13,535,826.21	\$ 11,608,750.36	\$ 1,927,075.85	\$ (12,795.62)	\$ 1,914,280.23	\$ 50,577.17	\$ 1,964,857.40	100.00%
109	Distribution Business Operations	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	\$ 83,565.81	\$ 73,517.01	\$ 10,048.80	\$ (46.47)	\$ 10,002.33	\$ 10.53	\$ 10,012.86	1.29%
110	Distribution Business Operations	200117 - Distribution Electric Metering FERC 586	Electric Distribution Plant	213,258.21	187,531.05	25,727.16	-	25,727.16	540.25	26,267.41	3.39%
111	Distribution Business Operations	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrm EleDst GasTrm GasDst Plnt	627,999.86	524,064.71	103,935.15	(128.62)	103,806.53	2,186.50	105,993.03	13.69%
112	Distribution Business Operations	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	63,681.52	63,681.52	-	-	-	-	-	0.00%
113	Distribution Business Operations	200129 - Distribution Gas Meters and House Regulators FERC 878	Gas Distribution Plant	54,308.64	54,308.64	-	-	-	-	-	0.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
114	Distribution Business Operations	Direct	Direct	10,531,039.50	9,910,698.02	620,341.48	(43.90)	620,297.58	11,544.18	631,841.76	81.62%
115	Distribution Business Operations Total			\$ 11,573,853.54	\$ 10,813,800.95	\$ 760,052.59	\$ (218.99)	\$ 759,833.60	\$ 14,281.46	\$ 774,115.06	100.00%
116	Distribution Electric Engineering	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	\$ 2,388,940.76	\$ 2,100,837.09	\$ 288,103.67	(10.51)	\$ 288,093.16	(1,876.81)	\$ 286,216.35	76.10%
117	Distribution Electric Engineering	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	6,115.69	6,115.69	-	-	-	-	-	0.00%
118	Distribution Electric Engineering	Direct	Direct	979,472.99	891,427.77	88,045.22	-	88,045.22	1,842.63	89,887.85	23.90%
119	Distribution Electric Engineering Total			\$ 3,374,529.44	\$ 2,998,380.55	\$ 376,148.89	\$ (10.51)	\$ 376,138.38	\$ (34.19)	\$ 376,104.19	100.00%
120	Distribution Planning & Performance	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrm EleDst GasTrm GasDst Pnt	\$ 300,569.02	\$ 250,609.89	\$ 49,759.13	(21.79)	\$ 49,737.34	(674.54)	\$ 49,062.80	26.45%
121	Distribution Planning & Performance	Direct	Direct	1,099,684.43	966,159.83	133,524.60	-	133,524.60	2,877.48	136,402.08	73.55%
122	Distribution Planning & Performance Total			\$ 1,400,253.45	\$ 1,216,769.72	\$ 183,283.73	\$ (21.79)	\$ 183,261.94	\$ 2,202.94	\$ 185,464.88	100.00%
123	Gas Operations	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	\$ 2,748,289.09	\$ 2,748,289.09	\$ -	-	\$ -	-	\$ -	0.00%
124	Gas Operations	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	1,103,938.74	1,103,938.74	-	-	-	-	-	0.00%
125	Gas Operations	Direct	Direct	7,393,730.48	7,324,334.36	69,396.12	-	69,396.12	811.50	70,207.62	100.00%
126	Gas Operations Total			\$ 11,245,958.31	\$ 11,176,562.19	\$ 69,396.12	\$ -	\$ 69,396.12	\$ 811.50	\$ 70,207.62	100.00%
127	VP Distribution Operations	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrm EleDst GasTrm GasDst Pnt	\$ 679,419.43	\$ 567,089.93	\$ 112,329.50	(266.91)	\$ 112,062.59	(5,661.90)	\$ 106,400.69	91.25%
128	VP Distribution Operations	200153 - Customer Safety Advertising & Information Costs	Number of Customers	156.67	145.81	10.86	-	10.86	-	10.86	0.01%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Proformas	Requested Amount (Total Company)	% of Class Charges
129	VP Distribution Operations	Direct	Direct	(1,422,405.50)	(1,432,307.96)	9,902.46	-	9,902.46	285.37	10,187.83	8.74%
130	VP Distribution Operations	Direct	Direct	\$ (742,829.40)	\$ (865,072.22)	\$ 122,242.82	\$ (266.91)	\$ 121,975.91	\$ (5,376.53)	\$ 116,599.38	100.00%
131	Vegetation Management & Pole Program	Direct	Direct	\$ 1,365,370.22	\$ 1,069,264.92	\$ 296,105.30	\$ (257.28)	\$ 295,848.02	\$ 6,126.49	\$ 301,974.51	100.00%
131	Vegetation Management & Pole Program Total			\$ 1,365,370.22	\$ 1,069,264.92	\$ 296,105.30	\$ (257.28)	\$ 295,848.02	\$ 6,126.49	\$ 301,974.51	100.00%
133	ES Business Operations	200078 - Governmental Affairs	Assets/Revenue/No. of employees	\$ 596.00	\$ 518.98	\$ 77.02	\$ -	\$ 77.02	\$ 1.81	\$ 78.83	0.01%
134	ES Business Operations	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	2,206.35	1,687.77	518.58	-	518.58	-	518.58	0.08%
135	ES Business Operations	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	2,225,074.33	1,701,503.38	523,570.95	(36.33)	523,534.62	15,108.58	538,643.20	82.66%
136	ES Business Operations	Direct	Direct	912,914.98	803,776.27	109,138.71	-	109,138.71	3,264.68	112,403.39	17.25%
	ES Business Operations Total			\$ 3,140,791.66	\$ 2,507,486.40	\$ 633,305.26	\$ (36.33)	\$ 633,268.93	\$ 18,375.07	\$ 651,644.00	100.00%
138	ES Engineering & Construction	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	\$ 120,440.52	\$ 92,130.90	\$ 28,309.62	\$ -	\$ 28,309.62	\$ -	\$ 28,309.62	3.31%
139	ES Engineering & Construction	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	MWH Generation	860,329.05	658,319.17	202,009.88	-	202,009.88	3,682.75	205,692.63	24.04%
140	ES Engineering & Construction	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	MWH Generation	(15,310.67)	(9,797.92)	(5,512.75)	-	(5,512.75)	2,278.25	(3,234.50)	-0.38%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
141	ES Engineering & Construction	200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551	MWH Generation	20,281.84	20,281.84	-	-	-	-	-	0.00%
142	ES Engineering & Construction	200181 - Energy Supply Environmental Policy & Services	Electric PTD Gas TD Plant	32,847.86	27,705.00	5,142.86	-	5,142.86	153.92	5,296.78	0.62%
143	ES Engineering & Construction	Direct	Direct	2,260,926.14	1,657,415.30	603,510.84	-	603,510.84	16,108.60	619,619.44	72.41%
144	ES Engineering & Construction Total			\$ 3,279,514.74	\$ 2,446,054.29	\$ 833,460.45	\$ -	\$ 833,460.45	\$ 22,223.50	\$ 855,683.95	100.00%
145	ES Environmental	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	\$ 108,202.00	\$ 92,375.62	\$ 15,826.38	\$ -	\$ 15,826.38	\$ -	\$ 15,826.38	0.50%
146	ES Environmental	200181 - Energy Supply Environmental Policy & Services	Electric PTD Gas TD Plant	682,055.16	573,608.64	108,446.52	(288.68)	108,157.84	2,662.83	110,820.67	3.51%
147	ES Environmental	Direct	Direct	12,827,622.44	9,877,877.53	2,949,744.91	-	2,949,744.91	77,519.24	3,027,264.15	95.98%
148	ES Environmental Total			\$ 13,617,879.60	\$ 10,543,861.79	\$ 3,074,017.81	\$ (288.68)	\$ 3,073,729.13	\$ 80,182.07	\$ 3,153,911.20	100.00%
149	ES Performance Optimization	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	\$ 256,086.00	\$ 195,798.85	\$ 60,287.15	\$ -	\$ 60,287.15	\$ 1,524.14	\$ 61,811.29	1.94%
150	ES Performance Optimization	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	4,205,806.17	3,216,516.35	989,289.82	(59.12)	989,230.70	26,623.60	1,015,854.30	31.80%
151	ES Performance Optimization	Direct	Direct	9,696,951.76	7,634,171.45	2,062,780.31	(8.41)	2,062,771.90	53,743.68	2,116,515.58	66.26%
152	ES Performance Optimization Total			\$ 14,158,843.93	\$ 11,046,486.65	\$ 3,112,357.28	\$ (67.53)	\$ 3,112,289.75	\$ 81,891.42	\$ 3,194,181.17	100.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
153	ES VP Energy Supply	200078 - Governmental Affairs	Assets/Revenue/No. of employees	\$ (49,113.19)	\$ (42,738.25)	\$ (6,374.94)	\$ (21.63)	\$ (6,396.57)	\$ 122.58	\$ (6,273.99)	-5.98%
		200138 - Energy Supply		465,785.09	356,078.41	109,706.68	(1,063.32)	108,643.36	2,466.93	111,110.29	105.98%
154	ES VP Energy Supply	Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation								
155	ES VP Energy Supply	Direct	Direct	208.11	208.11	-	-	-	-	-	0.00%
156	ES VP Energy Supply Total			\$ 416,880.01	\$ 313,548.27	\$ 103,331.74	\$ (1,084.95)	\$ 102,246.79	\$ 2,589.51	\$ 104,836.30	100.00%
157	ES VP Operations	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,798,002.96	\$ 1,565,766.61	\$ 232,236.35	\$ (269.99)	\$ 231,966.36	\$ 6,119.03	\$ 238,085.39	35.84%
158	ES VP Operations	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	2,323,669.04	1,826,204.01	497,465.03	-	497,465.03	(497,465.03)	-	0.00%
159	ES VP Operations	200135 - Energy Supply Business Resources	MWH Generation	188,856.77	144,466.00	44,390.77	-	44,390.77	304.98	44,695.75	6.73%
160	ES VP Operations	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	(192,449.69)	(147,214.77)	(45,234.92)	-	(45,234.92)	39.70	(45,195.22)	-6.80%
161	ES VP Operations	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	569,630.30	435,654.44	133,975.86	-	133,975.86	3,091.84	137,067.70	20.63%
162	ES VP Operations	200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549	MWH Generation	173,400.53	173,400.53	-	-	-	-	-	0.00%
163	ES VP Operations	200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	MWH Generation	211,787.95	211,787.95	-	-	-	-	-	0.00%
164	ES VP Operations	200148 - Business Systems	Number of Computers	(842.24)	(766.50)	(75.74)	-	(75.74)	(2.44)	(78.18)	-0.01%
165	ES VP Operations	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	Prop Trading Hours	457,818.00	348,761.63	109,056.37	-	109,056.37	3,271.69	112,328.06	16.91%
166	ES VP Operations	Direct	Direct	954,121.45	777,765.02	176,356.43	-	176,356.43	1,055.07	177,411.50	26.71%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forma	Requested Amount (Total Company)	% of Class Charges
167	ES VP Operations	Total		\$ 6,483,995.07	\$ 5,335,824.92	\$ 1,148,170.15	\$ (269.99)	\$ 1,147,900.16	\$ (483,585.16)	\$ 664,315.00	100.00%
168	ES Wind	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	\$ 516,503.97	\$ 395,060.36	\$ 121,443.61	\$ (4.77)	\$ 121,438.84	\$ 3,070.05	\$ 124,508.89	51.98%
169	ES Wind	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	MWH Generation	8,668.26	5,345.36	3,322.90	-	3,322.90	62.66	3,385.56	1.41%
170	ES Wind	200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	MWH Generation	73,767.32	73,767.32	-	-	-	-	-	0.00%
171	ES Wind	Direct	Direct	1,231,957.10	1,122,759.59	109,197.51	(540.00)	108,657.51	2,964.87	111,622.38	46.60%
172	ES Wind Total			\$ 1,830,896.65	\$ 1,596,932.63	\$ 233,964.02	\$ (544.77)	\$ 233,419.25	\$ 6,097.58	\$ 239,516.83	100.00%
173	Enterprise Security	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	\$ 16,062,389.57	\$ 13,987,686.58	\$ 2,074,702.99	(162.54)	\$ 2,074,540.45	\$ 37,358.60	\$ 2,111,899.05	62.21%
174	Enterprise Security	200148 - Business Systems	Number of Computers	175,000.00	151,990.13	23,009.87	-	23,009.87	-	23,009.87	0.68%
175	Enterprise Security	200152 - Customer Care 902	Number of Customers	123,952.35	115,371.25	8,581.10	-	8,581.10	207.65	8,788.75	0.26%
176	Enterprise Security	200165 - Employee Management Systems	Number of Employees	5,659,660.41	4,835,757.83	823,902.58	(2.55)	823,900.03	10,182.79	834,082.82	24.57%
177	Enterprise Security	Direct	Direct	3,583,662.69	3,095,514.90	488,147.79	-	488,147.79	(71,317.74)	416,830.05	12.28%
178	Enterprise Security Total			\$ 25,604,665.02	\$ 22,186,320.69	\$ 3,418,344.33	\$ (165.09)	\$ 3,418,179.24	\$ (23,568.70)	\$ 3,394,610.54	100.00%
179	Corporate Strategy and Communication	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 66,380.15	\$ 57,819.59	\$ 8,560.56	-	\$ 8,560.56	\$ 241.27	\$ 8,801.83	1.32%
180	Corporate Strategy and Communication	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	2,727,653.04	2,375,363.43	352,289.61	(10.63)	352,278.98	8,112.65	360,391.63	54.25%

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Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
181	Corporate Strategy and Communication	200077 - Branding	Assets/Revenue/No. of employees	115,206.34	100,260.74	14,945.60	-	14,945.60	422.45	15,368.05	2.31%
182	Corporate Strategy and Communication	200078 - Governmental Affairs	Assets/Revenue/No. of employees	1,092.29	950.59	141.70	-	141.70	-	141.70	0.02%
183	Corporate Strategy and Communication	200163 - Employee Communications	Number of Employees	1,172,422.36	1,001,910.01	170,512.35	-	170,512.35	4,577.52	175,089.87	26.35%
184	Corporate Strategy and Communication	200176 - Marketing & Sales	Revenue	307.86	260.35	47.51	-	47.51	-	47.51	0.01%
185	Corporate Strategy and Communication	200176 - Marketing & Sales	Revenue	1,478,370.40	1,376,882.54	101,487.86	-	101,487.86	3,029.38	104,517.24	15.73%
186	Corporate Strategy and Communication	Direct	Direct	\$ 5,561,432.44	\$ 4,913,447.25	\$ 647,985.19	\$ (10.63)	\$ 647,974.56	\$ 16,383.26	\$ 664,357.82	100.00%
187	Policy & Regulatory Compliance	200078 - Governmental Affairs	Assets/Revenue/No. of employees	\$ 1,916,716.81	\$ 1,668,326.64	\$ 248,390.17	\$ (46,319.80)	\$ 202,070.37	\$ 4,253.41	\$ 206,323.78	26.01%
188	Policy & Regulatory Compliance	200079 - Federal Lobbying	Assets/Revenue/No. of employees	885,470.28	770,434.27	115,036.01	(114,725.21)	310.80	-	310.80	0.04%
189	Policy & Regulatory Compliance	200177 - Rates & Regulation - Electric	Revenue	1,999,695.90	1,555,010.49	444,685.41	28.58	444,713.99	11,850.89	456,564.88	57.56%
190	Policy & Regulatory Compliance	Direct	Direct	661,670.17	535,301.58	126,368.59	-	126,368.59	3,632.31	130,000.90	16.39%
191	Policy & Regulatory Compliance	Direct	Direct	\$ 5,463,553.16	\$ 4,529,072.98	\$ 934,480.18	\$ (161,016.43)	\$ 773,463.75	\$ 19,736.61	\$ 793,200.36	100.00%
192	OS Senior VP - Commercial Operations	200134 - Proprietary Trading - Front/Mid Office	Joint Operating Agreement	\$ 2,674,861.01	\$ 2,102,210.62	\$ 572,650.39	\$ (412.61)	\$ 572,237.78	\$ 13,659.57	\$ 585,897.35	16.75%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
193	OS Senior VP - Commercial Operations	200136 - Energy Markets - Fuel	MWH Generation	380,751.57	290,450.40	90,301.17	-	90,301.17	2,530.82	92,831.99	2.65%
194	OS Senior VP - Commercial Operations	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	681,100.08	502,223.05	178,877.03	(1,742.82)	177,134.21	2,868.78	180,002.99	5.15%
195	OS Senior VP - Commercial Operations	Direct	Direct	10,567,514.39	7,991,638.64	2,575,875.75	(6,093.65)	2,569,782.10	69,498.97	2,639,281.07	75.45%
196	OS Senior VP - Commercial Operations Total			\$ 14,304,227.05	\$ 10,886,522.71	\$ 3,417,704.34	\$ (8,249.08)	\$ 3,409,455.26	\$ 88,558.14	\$ 3,498,013.40	100.00%
197	Aviation & Travel Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 4,171,067.30	\$ 3,632,295.38	\$ 538,771.92	\$ 108.72	\$ 538,880.64	\$ (523,130.48)	\$ 15,750.16	100.00%
198	Aviation & Travel Services Total			\$ 4,171,067.30	\$ 3,632,295.38	\$ 538,771.92	\$ 108.72	\$ 538,880.64	\$ (523,130.48)	\$ 15,750.16	100.00%
199	Property Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,862.99	\$ 1,621.99	\$ 241.00	\$ -	\$ 241.00	\$ 0.16	\$ 241.16	0.00%
200	Property Services	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	2.76	2.44	0.32	-	0.32	-	0.32	0.00%
201	Property Services	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	190.01	165.46	24.55	-	24.55	0.01	24.56	0.00%
202	Property Services	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	793.21	690.52	102.69	-	102.69	0.07	102.76	0.00%
203	Property Services	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	146.56	127.68	18.88	-	18.88	0.01	18.89	0.00%
204	Property Services	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	17.18	14.95	2.23	-	2.23	0.00	2.23	0.00%
205	Property Services	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of employees	11.87	10.38	1.49	-	1.49	0.00	1.49	0.00%
206	Property Services	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	241.37	210.15	31.22	-	31.22	0.02	31.24	0.00%
207	Property Services	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	62.51	54.50	8.01	-	8.01	0.00	8.01	0.00%

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Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
208	Property Services	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	21.92	19.09	2.83	-	2.83	0.00	2.83	0.00%
209	Property Services	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	212.96	185.49	27.47	-	27.47	0.02	27.49	0.00%
210	Property Services	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	20.73	18.11	2.62	-	2.62	0.00	2.62	0.00%
211	Property Services	200076 - Xcel Foundation	Assets/Revenue/No. of employees	0.27	0.24	0.03	-	0.03	(0.03)	-	0.00%
212	Property Services	200077 - Branding	Assets/Revenue/No. of employees	245.43	213.63	31.80	-	31.80	0.02	31.82	0.00%
213	Property Services	200078 - Governmental Affairs	Assets/Revenue/No. of employees	1.43	1.26	0.17	-	0.17	-	0.17	0.00%
214	Property Services	200079 - Federal Lobbying	Assets/Revenue/No. of employees	234,066.82	203,659.56	30,407.26	(30,407.26)	-	-	-	0.00%
215	Property Services	200086 - Legal & Claims Services	Assets/Revenue/No. of employees	1.03	0.90	0.13	-	0.13	-	0.13	0.00%
216	Property Services	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	260.83	222.74	38.09	-	38.09	0.02	38.11	0.00%
217	Property Services	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	16.03	13.82	2.21	-	2.21	-	2.21	0.00%
218	Property Services	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of employees	102.66	87.87	14.79	-	14.79	0.01	14.80	0.00%
219	Property Services	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of employees	62.22	53.21	9.01	-	9.01	0.00	9.01	0.00%
220	Property Services	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of employees	87.60	74.93	12.67	-	12.67	0.01	12.68	0.00%
221	Property Services	200096 - Energy Markets - Business Services	Assets/Revenue/No. of employees	288.51	246.41	42.10	-	42.10	0.03	42.13	0.00%
222	Property Services	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of employees	1.42	1.00	0.42	-	0.42	-	0.42	0.00%
223	Property Services	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of employees	16.83	16.83	-	-	-	-	-	0.00%
224	Property Services	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of employees	0.54	0.54	-	-	-	-	-	0.00%

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Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
225	Property Services	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Meters	18.41	18.41	-	-	-	-	-	0.00%
226	Property Services	200111 - Enterprise Application Integration (EAI)	Avg of Select Set Softwr Alletrs	8.85	7.93	0.92	-	0.92	-	0.92	0.00%
227	Property Services	200112 - Mainframe Charges	Avg of Select Set Softwr Alletrs	15.95	15.00	0.95	-	0.95	-	0.95	0.00%
228	Property Services	200115 - Miscellaneous Applications	Average of All Software Percent	2,317.06	2,069.78	247.28	-	247.28	0.15	247.43	0.00%
229	Property Services	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	39.87	35.23	4.64	-	4.64	0.00	4.64	0.00%
230	Property Services	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	22.56	19.91	2.65	-	2.65	0.00	2.65	0.00%
231	Property Services	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Elec Dist Plant Gas Dist Plant	28.00	25.67	2.33	-	2.33	0.00	2.33	0.00%
232	Property Services	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	ElecDistPlnt GasTranPlnt GasDistPlnt	2.31	2.14	0.17	-	0.17	-	0.17	0.00%
233	Property Services	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	403.20	282.32	120.88	-	120.88	0.08	120.96	0.00%
234	Property Services	Reliability, Planning, & Standards Development FERC 561.5	Electric Transmission Plant	29.89	20.91	8.98	-	8.98	0.00	8.98	0.00%
235	Property Services	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	33.92	23.74	10.18	-	10.18	0.00	10.18	0.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
236	Property Services	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	86.97	86.97	-	-	-	-	-	0.00%
237	Property Services	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrm EleDst GasTrm GasDst Plnt	61.57	51.54	10.03	-	10.03	0.00	10.03	0.00%
238	Property Services	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	54.88	54.88	-	-	-	-	-	0.00%
239	Property Services	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	6.94	6.94	-	-	-	-	-	0.00%
240	Property Services	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Tr ans Plant Gas Dist Plant	41.22	41.22	-	-	-	-	-	0.00%
241	Property Services	200132 - Payment and Reporting	Invoice Transactions	91.20	82.15	9.05	-	9.05	0.00	9.05	0.00%
242	Property Services	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	43.62	34.42	9.20	-	9.20	0.01	9.21	0.00%
243	Property Services	200135 - Energy Supply Business Resources	MWH Generation	0.44	0.33	0.11	-	0.11	-	0.11	0.00%
244	Property Services	200136 - Energy Markets - Fuel	MWH Generation	5.23	4.01	1.22	-	1.22	0.00	1.22	0.00%
245	Property Services	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	91.51	69.42	22.09	-	22.09	0.01	22.10	0.00%
246	Property Services	200147 - Business Objects	MWH Generation Number of Business Objects Users	18.06	16.64	1.42	-	1.42	-	1.42	0.00%
247	Property Services	200148 - Business Systems	Number of Computers	2,797.38	2,420.30	377.08	-	377.08	0.25	377.33	0.00%
248	Property Services	200151 - Customer Billing FERC 903	Number of Customer Bills	299.49	274.23	25.26	-	25.26	0.02	25.28	0.00%
249	Property Services	200152 - Customer Care 902	Number of Customers	393.52	366.40	27.12	-	27.12	0.02	27.14	0.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
250	Property Services	200153 - Customer Safety Advertising & Information Costs	Number of Customers	314.49	292.82	21.67	-	21.67	0.01	21.68	0.00%
251	Property Services	200154 - Customer Service Information Technology (IT) FERC 903	Number of Customers	(341.42)	(317.73)	(23.69)	-	(23.69)	(0.02)	(23.71)	0.00%
252	Property Services	200155 - Customer Care FERC 903	Number of Customers	146.43	136.57	9.86	-	9.86	0.00	9.86	0.00%
253	Property Services	200156 - Customer Care FERC 901	Number of Customers	0.09	0.09	-	-	-	-	-	0.00%
254	Property Services	200163 - Employee Communications	Number of Employees	6.69	5.79	0.90	-	0.90	-	0.90	0.00%
255	Property Services	200164 - Payroll	Number of Employees	0.08	0.07	0.01	-	0.01	-	0.01	0.00%
256	Property Services	200165 - Employee Management Systems	Number of Employees	587.87	503.80	84.07	-	84.07	0.05	84.12	0.00%
257	Property Services	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	472.03	404.48	67.55	-	67.55	0.04	67.59	0.00%
258	Property Services	200170 - Meter Reading and Monitoring Systems FERC 902	Number of Meters	47.06	44.01	3.05	-	3.05	0.00	3.05	0.00%
259	Property Services	200171 - Customer Resource System (CRS) FERC 903	Number of Mtrs Number of Cnacts	2,124.67	1,887.74	236.93	-	236.93	0.16	237.09	0.00%
260	Property Services	200172 - Network	Phones Radios Computers	1,056.09	917.03	139.06	-	139.06	0.09	139.15	0.00%
261	Property Services	200176 - Marketing & Sales	Revenue	610.88	516.77	94.11	-	94.11	0.06	94.17	0.00%
262	Property Services	200177 - Rates & Regulation - Electric	Revenue	20.89	16.77	4.12	-	4.12	0.00	4.12	0.00%
263	Property Services	200178 - Rates & Regulation	Revenue	12.63	10.13	2.50	-	2.50	0.00	2.50	0.00%
264	Property Services	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	Elec Prod Elec Trns Elec Dst PInt	30.65	25.36	5.29	-	5.29	0.00	5.29	0.00%
265	Property Services	200181 - Energy Supply Environmental Policy & Services	Electric PTD Gas TD Plant	35.91	30.43	5.48	-	5.48	0.00	5.48	0.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
266	Property Services	200184 - PowerPlan	Total Plant	0.30	0.27	0.03	-	0.03	-	0.03	0.00%
267	Property Services	Direct	Direct	77,265,604.56	65,848,945.78	11,416,658.78	(8,223.27)	11,408,435.51	10,792.90	11,419,228.41	99.98%
268	Property Services	Total		\$ 77,516,377.64	\$ 66,067,164.37	\$ 11,449,213.27	\$ (8,630.53)	\$ 11,410,582.74	\$ 10,794.23	\$ 11,421,376.97	100.00%
269	Workforce Relations & Safety	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,076,501.46	\$ 937,469.90	\$ 139,031.56	(12.94)	\$ 139,018.62	\$ 3,579.59	\$ 142,598.21	9.84%
270	Workforce Relations & Safety	200116 - Distribution Electric Supervision & Engineering (S&E)/FERC 580	Electric Distribution Plant	1,719.34	1,511.40	207.94	-	207.94	4.10	212.04	0.01%
271	Workforce Relations & Safety	200122 - Transmission Electric Supervision & Engineering (S&E)/FERC 560	Electric Transmission Plant	736.16	511.89	224.27	-	224.27	4.42	228.69	0.02%
272	Workforce Relations & Safety	200127 - Distribution Gas Supervision & Engineering (S&E)/FERC 870	Gas Distribution Plant	1,719.34	1,719.34	-	-	-	-	-	0.00%
273	Workforce Relations & Safety	200135 - Energy Supply Business Resources	MWH Generation	119,430.52	91,358.41	28,072.11	-	28,072.11	553.40	28,625.51	1.98%
274	Workforce Relations & Safety	200153 - Customer Safety Advertising & Information Costs	Number of Customers	621,793.98	578,667.30	43,126.68	(450.39)	42,676.29	(22,598.84)	20,077.45	1.39%
275	Workforce Relations & Safety	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	3,205,545.60	2,738,202.37	467,343.23	(61.47)	467,281.76	11,595.42	478,877.18	33.05%
276	Workforce Relations & Safety	Direct	Direct	4,054,748.38	3,261,159.70	793,588.68	(30,042.35)	763,546.33	14,713.70	778,260.03	53.71%
277	Workforce Relations & Safety	Workforce Relations & Safety Total		\$ 9,082,194.78	\$ 7,610,600.31	\$ 1,471,594.47	\$ (30,567.15)	\$ 1,441,027.32	\$ 7,851.79	\$ 1,448,879.11	100.00%
278	Business Systems	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ (5,909.50)	\$ (5,148.90)	\$ (760.60)	-	\$ (760.60)	\$ -	\$ (760.60)	0.00%
279	Business Systems	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	100,400.82	87,468.13	12,932.69	-	12,932.69	18.13	12,950.82	0.03%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
280	Business Systems	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	1,541,472.69	1,342,505.93	198,966.76	-	198,966.76	573.78	199,540.54	0.54%
281	Business Systems	200079 - Federal Lobbying	Assets/Revenue/No. of employees	825.11	717.88	107.23	(107.23)	-	-	-	0.00%
282	Business Systems	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	89,309.73	76,227.13	13,082.60	-	13,082.60	0.09	13,082.69	0.04%
283	Business Systems	200086 - Legal & Claims Services	Assets/Revenue/No. of employees	82,184.02	70,082.02	12,102.00	-	12,102.00	-	12,102.00	0.03%
284	Business Systems	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	32,685.01	27,871.57	4,813.44	-	4,813.44	5.77	4,819.21	0.01%
285	Business Systems	200096 - Energy Markets - Business Services	Assets/Revenue/No. of employees	5,932,904.23	5,060,421.47	872,482.76	-	872,482.76	5,205.67	877,688.43	2.36%
286	Business Systems	200097 - Accounting and Finance Software Applications Maintenance	Assets/Revenue/No. of employees	430,650.57	367,534.52	63,116.05	-	63,116.05	7.76	63,123.81	0.17%
287	Business Systems	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of employees	7,402.28	5,168.83	2,233.45	-	2,233.45	15.75	2,249.20	0.01%
288	Business Systems	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Meters	854,479.44	854,479.44	-	-	-	-	-	0.00%
289	Business Systems	200111 - Enterprise Application Integration (EAI)	Avg of Select Set Softwr Allctrs	102,639,979.68	90,926,183.68	11,713,796.00	-	11,713,796.00	0.07	11,713,796.07	31.52%
290	Business Systems	200112 - Mainframe Charges	Avg of Select Set Softwr Allctrs	4,857,719.44	4,513,616.04	344,103.40	-	344,103.40	7.23	344,110.63	0.93%
291	Business Systems	200115 - Miscellaneous Applications	Average of All Software Percent	31,366,872.70	28,029,084.84	3,337,787.86	-	3,337,787.86	1,395.71	3,339,183.57	8.98%
292	Business Systems	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	3,816.03	3,425.35	390.68	-	390.68	-	390.68	0.00%
293	Business Systems	200117 - Distribution Electric Metering FERC 586	Electric Distribution Plant	1,754.96	1,542.71	212.25	-	212.25	6.37	218.62	0.00%
294	Business Systems	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	230,897.18	202,974.28	27,922.90	-	27,922.90	18.37	27,941.27	0.08%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
295	Business Systems	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Elec Dist Plant Gas Dist Plant	2,423,128.64	2,212,317.20	210,811.44	-	210,811.44	94.18	210,905.62	0.57%
296	Business Systems	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	Electric Transmission Plant	49,444.06	34,725.38	14,718.68	-	14,718.68	83.33	14,802.01	0.04%
297	Business Systems	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	1,223,998.65	852,689.32	371,309.33	-	371,309.33	1,319.83	372,629.16	1.00%
298	Business Systems	200126 - Utilities Group Administrative & General (A&G) FERC 921	Electric Transmission Plant	4,762.00	3,971.67	790.33	-	790.33	-	790.33	0.00%
299	Business Systems	200128 - Distribution Gas Miscellaneous FERC 880	ElcTrm ElecDst GasTrm GasDst Plnt	118,712.08	118,712.08	-	-	-	-	-	0.00%
300	Business Systems	200129 - Distribution Gas Meters and House Regulators FERC 878	Gas Distribution Plant	223.65	223.65	-	-	-	-	-	0.00%
301	Business Systems	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Distribution Plant	1,175,415.72	1,175,415.72	-	-	-	-	-	0.00%
302	Business Systems	200132 - Payment and Reporting	Invoice Transactions	255,589.01	228,669.62	26,919.39	-	26,919.39	-	26,919.39	0.07%
303	Business Systems	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	20,523.61	16,129.79	4,393.82	-	4,393.82	12.06	4,405.88	0.01%
304	Business Systems	200135 - Energy Supply Business Resources	MWH Generation	2,195.21	1,674.36	520.85	-	520.85	4.03	524.88	0.00%
305	Business Systems	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	25,575.25	19,563.77	6,011.48	-	6,011.48	170.07	6,181.55	0.02%
306	Business Systems	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	10,084.48	7,441.02	2,643.46	-	2,643.46	9.08	2,652.54	0.01%
307	Business Systems	200147 - Business Objects	Number of Business Objects Users	1,113,235.96	989,310.02	123,925.94	-	123,925.94	2,040.42	125,966.36	0.34%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
308	Business Systems	200148 - Business Systems	Number of Computers	73,828,212.34	64,074,863.24	9,753,349.10	(639.61)	9,752,709.49	94,261.11	9,846,970.60	26.49%
309	Business Systems	200149 - Customer & Enterprise Solutions (CES)	Number of Computers Customers Empl	2,071,979.59	1,831,871.62	240,107.97	-	240,107.97	-	240,107.97	0.65%
310	Business Systems	200150 - Interactive Voice Response (IVR)	Number of Contacts	771,187.04	649,430.50	121,756.54	-	121,756.54	-	121,756.54	0.33%
311	Business Systems	200152 - Customer Care 902	Number of Customers	909,191.68	846,258.13	62,933.55	(0.22)	62,933.33	1,323.02	64,256.35	0.17%
312	Business Systems	200154 - Customer Service Information Technology (IT) FERC 903	Number of Customers	15,676.11	14,589.20	1,086.91	-	1,086.91	0.00	1,086.91	0.00%
313	Business Systems	200155 - Customer Care FERC 903	Number of Customers	221.65	206.29	15.36	-	15.36	-	15.36	0.00%
314	Business Systems	200162 - Call Logging and Quality Management (CL/QM) FERC 903	Number of Cust Number of Contacts	375,704.79	333,006.11	42,698.68	-	42,698.68	-	42,698.68	0.11%
315	Business Systems	200165 - Employee Management Systems	Number of Employees	1,210,160.04	1,034,343.44	175,816.60	-	175,816.60	70.08	175,886.68	0.47%
316	Business Systems	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	2,243,061.49	1,915,250.09	327,811.40	-	327,811.40	234.83	328,046.23	0.88%
317	Business Systems	200167 - e-Business	Number of Employees	185,086.81	158,121.61	26,965.20	-	26,965.20	-	26,965.20	0.07%
318	Business Systems	200168 - Gas Management System (GMS) FERC 866 & 880	Number of Gas Customers	392,661.08	392,661.08	-	-	-	-	-	0.00%
319	Business Systems	200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549	Number of Maximo Users	433,695.88	336,416.16	97,279.72	(74.98)	97,204.74	352.79	97,557.53	0.26%
320	Business Systems	200170 - Meter Reading and Monitoring Systems FERC 902	Number of Meters	2,264,452.25	2,112,330.49	152,121.76	-	152,121.76	147.98	152,269.74	0.41%
321	Business Systems	200171 - Customer Resource System (CRS) FERC 903	Number of Mtrs Number of Cnacts	4,557,515.31	4,044,700.97	512,814.34	(0.40)	512,813.94	4,332.67	517,146.61	1.39%
322	Business Systems	200172 - Network	Phones Radios Computers	12,736,805.56	11,069,331.29	1,667,474.27	(836.40)	1,666,637.87	17,547.48	1,684,185.35	4.53%
323	Business Systems	200176 - Marketing & Sales	Revenue	1,170.38	998.50	171.88	-	171.88	2.25	174.13	0.00%

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Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
324	Business Systems	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	Elec Prod Elec Trns Elec Dst Plnt	3,746,217.45	3,063,883.88	682,333.57	(14.62)	682,318.95	5,732.85	688,051.80	1.85%
325	Business Systems	200184 - PowerPlan	Total Plant	607,143.48	516,304.96	90,838.52	-	90,838.52	5.58	90,844.10	0.24%
326	Business Systems	Direct	Direct	60,605,135.94	54,913,483.66	5,691,652.28	-	5,691,652.28	19,849.08	5,711,501.36	15.37%
327	Business Systems Total			\$ 321,545,611.58	\$ 284,533,049.74	\$ 37,012,561.84	\$ (1,673.46)	\$ 37,010,888.38	\$ 154,847.44	\$ 37,165,735.82	100.00%
328	Enterprise Training	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	\$ 5,047.36	3,521.49	1,525.87	-	\$ 1,525.87	20.96	\$ 1,546.83	0.09%
329	Enterprise Training	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	(6,293.91)	(4,774.92)	(1,518.99)	-	(1,518.99)	(45.57)	(1,564.56)	-0.09%
330	Enterprise Training	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	1,897.06	1,440.68	456.38	-	456.38	(6.04)	450.34	0.03%
331	Enterprise Training	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	4,236,036.85	3,617,479.84	618,557.01	(18.42)	618,538.59	11,985.58	630,524.17	36.16%
332	Enterprise Training	Direct	Direct	5,635,277.47	4,541,995.54	1,093,281.93	(6,420.00)	1,086,861.93	25,654.54	1,112,516.47	63.81%
333	Enterprise Training Total			\$ 9,871,964.83	\$ 8,159,662.63	\$ 1,712,302.20	\$ (6,438.42)	\$ 1,705,863.78	\$ 37,609.47	\$ 1,743,473.25	100.00%
334	Human Resources	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,448,185.37	\$ 1,261,289.93	\$ 186,895.44	-	\$ 186,895.44	\$ 8,090.21	\$ 194,985.65	10.97%
335	Human Resources	200164 - Payroll	Number of Employees	223,454.02	190,758.65	32,695.37	-	32,695.37	438.16	33,133.53	1.86%
336	Human Resources	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	9,677,901.93	8,267,790.25	1,410,111.68	(8,114.78)	1,401,996.90	47,470.89	1,449,467.79	81.51%
337	Human Resources	Direct	Direct	679,835.12	582,167.99	97,667.13	-	97,667.13	2,930.01	100,597.14	5.66%
338	Human Resources Total			\$ 12,029,376.44	\$ 10,302,006.82	\$ 1,727,369.62	\$ (8,114.78)	\$ 1,719,254.84	\$ 58,929.28	\$ 1,778,184.12	100.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
339	SS Company Benefits	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 70,570,422.36	\$ 61,456,326.42	\$ 9,114,095.94	-	\$ 9,114,095.94	\$ (5,557,661.31)	\$ 3,556,434.63	17.32%
340	SS Company Benefits	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	11.23	9.79	1.44	-	1.44	0.03	1.47	0.00%
341	SS Company Benefits	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	147,158.60	128,151.14	19,007.46	-	19,007.46	835.27	19,842.73	0.10%
342	SS Company Benefits	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	4,231,660.00	3,685,168.73	546,491.27	-	546,491.27	21,521.83	568,013.10	2.77%
343	SS Company Benefits	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	623,572.92	543,031.30	80,541.62	-	80,541.62	3,311.11	83,852.73	0.41%
344	SS Company Benefits	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	809,081.42	704,602.46	104,478.96	-	104,478.96	4,216.78	108,695.74	0.53%
345	SS Company Benefits	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	126,695.45	110,331.78	16,363.67	-	16,363.67	568.89	16,932.56	0.08%
346	SS Company Benefits	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of employees	471,617.44	410,683.68	60,933.76	-	60,933.76	2,199.95	63,133.71	0.31%
347	SS Company Benefits	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	2,133,888.35	1,858,315.85	275,572.50	-	275,572.50	11,007.82	286,580.32	1.40%
348	SS Company Benefits	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	830,602.86	723,344.89	107,257.97	-	107,257.97	4,013.09	111,271.06	0.54%
349	SS Company Benefits	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	1,135,409.15	988,789.36	146,619.79	-	146,619.79	5,755.57	152,375.36	0.74%
350	SS Company Benefits	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	4,619,403.36	4,022,843.76	596,559.60	-	596,559.60	23,328.93	619,888.53	3.02%
351	SS Company Benefits	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	559.12	486.88	72.24	-	72.24	2.93	75.17	0.00%
352	SS Company Benefits	200076 - Xcel Foundation	Assets/Revenue/No. of employees	61,103.94	53,171.30	7,932.64	-	7,932.64	(7,932.64)	-	0.00%
353	SS Company Benefits	200077 - Branding	Assets/Revenue/No. of employees	479,841.83	417,548.60	62,293.23	-	62,293.23	2,333.94	64,627.17	0.31%
354	SS Company Benefits	200078 - Governmental Affairs	Assets/Revenue/No. of employees	442,580.39	385,250.96	57,329.43	-	57,329.43	2,235.93	59,565.36	0.29%
355	SS Company Benefits	200079 - Federal Lobbying	Assets/Revenue/No. of employees	198,387.76	172,611.77	25,775.99	(20,802.65)	4,973.34	-	4,973.34	0.02%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
356	SS Company Benefits	200080 - Capital Asset Accounting	Assets/Revenue/No. of employees	22,024.77	18,802.53	3,222.24	-	3,222.24	102.96	3,325.20	0.02%
357	SS Company Benefits	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	5,360.25	4,574.42	785.83	-	785.83	76.04	861.87	0.00%
358	SS Company Benefits	200086 - Legal & Claims Services	Assets/Revenue/No. of employees	1,977.89	1,687.39	290.50	-	290.50	9.17	299.67	0.00%
359	SS Company Benefits	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	2,428,449.17	2,071,435.33	357,013.84	-	357,013.84	14,304.42	371,318.26	1.81%
360	SS Company Benefits	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	428,769.97	365,727.61	63,042.36	-	63,042.36	2,541.90	65,584.26	0.32%
361	SS Company Benefits	200089 - Audit Services - OpCo's & TransCo's	Assets/Revenue/No. of employees	33,608.41	28,669.62	4,938.79	-	4,938.79	237.66	5,176.45	0.03%
362	SS Company Benefits	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of employees	987,966.32	842,699.03	145,267.29	-	145,267.29	5,682.26	150,949.55	0.74%
363	SS Company Benefits	200091 - Captive Insurance	Assets/Revenue/No. of employees	108,666.44	92,746.26	15,920.18	-	15,920.18	623.61	16,543.79	0.08%
364	SS Company Benefits	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of employees	455,139.81	388,209.69	66,930.12	-	66,930.12	2,601.65	69,531.77	0.34%
365	SS Company Benefits	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of employees	187,909.71	160,281.31	27,628.40	-	27,628.40	1,048.32	28,676.72	0.14%
366	SS Company Benefits	200096 - Energy Markets - Business Services	Assets/Revenue/No. of employees	507,564.62	432,906.23	74,658.39	-	74,658.39	2,746.80	77,405.19	0.38%
367	SS Company Benefits	200097 - Accounting and Finance Software Applications Maintenance	Assets/Revenue/No. of employees	1,031.04	879.18	151.86	-	151.86	3.56	155.42	0.00%
368	SS Company Benefits	200098 - Electric Transmission FERC 566	Assets/Revenue/No. of employees	(5,557.09)	(4,741.07)	(816.02)	-	(816.02)	3.95	(812.07)	0.00%
369	SS Company Benefits	20100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas	Assets/Revenue/No. of employees	120,607.36	120,607.36	-	-	-	-	-	0.00%
370	SS Company Benefits	200101 - Legal Gas	Assets/Revenue/No. of employees	2,641.99	2,641.99	-	-	-	-	-	0.00%
371	SS Company Benefits	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of employees	152,087.27	106,203.37	45,883.90	-	45,883.90	1,199.43	47,083.33	0.23%
372	SS Company Benefits	200105 - Accounting & Reporting - NSPM & NSPW	Assets/Revenue/No. of employees	120,780.75	120,780.75	-	-	-	-	-	0.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
373	SS Company Benefits	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of employees	311,607.22	311,607.22	-	-	-	-	-	0.00%
374	SS Company Benefits	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of employees	11,964.62	11,964.62	-	-	-	-	-	0.00%
375	SS Company Benefits	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Meters	17,821.63	17,821.63	-	-	-	-	-	0.00%
376	SS Company Benefits	200111 - Enterprise Application Integration (EAI)	Avg of Select Set Softwr Allects	41.43	36.78	4.65	-	4.65	0.18	4.83	0.00%
377	SS Company Benefits	200112 - Mainframe Charges	Avg of Select Set Softwr Allects	1,310.70	1,218.84	91.86	-	91.86	4.69	96.55	0.00%
378	SS Company Benefits	200115 - Miscellaneous Applications	Average of All Software Percent	189,125.94	168,985.94	20,140.00	-	20,140.00	882.50	21,022.50	0.10%
379	SS Company Benefits	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	236,387.89	207,956.05	28,431.84	-	28,431.84	955.27	29,387.11	0.14%
380	SS Company Benefits	200117 - Distribution Electric Metering FERC 586	Electric Distribution Plant	31,064.84	27,333.23	3,731.61	-	3,731.61	67.91	3,799.52	0.02%
381	SS Company Benefits	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	2,574.38	2,263.65	310.73	-	310.73	14.18	324.91	0.00%
382	SS Company Benefits	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Elec Dist Plant Gas Dist Plant	11,648.71	10,632.46	1,016.25	-	1,016.25	61.86	1,078.11	0.01%
383	SS Company Benefits	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	ElecDstPlnt GasTranPlnt GasDstPlnt	26.51	24.38	2.13	-	2.13	0.11	2.24	0.00%
384	SS Company Benefits	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	2,135,731.32	1,488,006.93	647,724.39	-	647,724.39	25,550.57	673,274.96	3.28%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
385	SS Company Benefits	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	Electric Transmission Plant	3,821.56	2,687.02	1,134.54	-	1,134.54	14.34	1,148.88	0.01%
386	SS Company Benefits	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	58,263.36	40,584.78	17,678.58	-	17,678.58	642.85	18,321.43	0.09%
387	SS Company Benefits	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	1,164,877.88	1,164,877.88	-	-	-	-	-	0.00%
388	SS Company Benefits	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrm EleDst GasTrm GasDst Plnt	306,055.76	255,433.07	50,622.69	-	50,622.69	2,049.02	52,671.71	0.26%
389	SS Company Benefits	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	713,699.76	713,699.76	-	-	-	-	-	0.00%
390	SS Company Benefits	200129 - Distribution Gas Meters and House Regulators FERC 878	Gas Distribution Plant	(51.60)	(51.60)	-	-	-	-	-	0.00%
391	SS Company Benefits	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	301,570.65	301,570.65	-	-	-	-	-	0.00%
392	SS Company Benefits	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Trns Plant Gas Dist Plant	328,764.53	328,764.53	-	-	-	-	-	0.00%
393	SS Company Benefits	200132 - Payment and Reporting	Invoice Transactions	430,269.43	385,240.66	45,028.77	-	45,028.77	1,768.43	46,797.20	0.23%
394	SS Company Benefits	200133 - Proprietary Trading - Back Office	Joint Operating Agreement	65,020.13	51,100.28	13,919.85	-	13,919.85	581.59	14,501.44	0.07%
395	SS Company Benefits	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	1,201,242.14	944,073.06	257,169.08	-	257,169.08	10,176.71	267,345.79	1.30%
396	SS Company Benefits	200135 - Energy Supply Business Resources	MWH Generation	271.32	206.61	64.71	-	64.71	2.64	67.35	0.00%
397	SS Company Benefits	200136 - Energy Markets - Fuel	MWH Generation	371,196.21	283,219.26	87,976.95	-	87,976.95	3,597.73	91,574.68	0.45%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
398	SS Company Benefits	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	94,725.36	72,399.67	22,325.69	-	22,325.69	950.73	23,276.42	0.11%
399	SS Company Benefits	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	2,813,383.12	2,151,818.85	661,564.27	-	661,564.27	26,251.34	687,815.61	3.35%
400	SS Company Benefits	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	MWH Generation	129,495.89	99,133.33	30,362.56	-	30,362.56	1,157.25	31,519.81	0.15%
401	SS Company Benefits	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	MWH Generation	467.78	285.15	182.63	-	182.63	7.49	190.12	0.00%
402	SS Company Benefits	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	MWH Generation	22,222.75	13,669.24	8,553.51	-	8,553.51	351.03	8,904.54	0.04%
403	SS Company Benefits	200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549	MWH Generation	70,035.35	70,035.35	-	-	-	-	-	0.00%
404	SS Company Benefits	200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	MWH Generation	70,910.20	70,910.20	-	-	-	-	-	0.00%
405	SS Company Benefits	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	216,854.18	159,896.74	56,957.44	-	56,957.44	2,062.48	59,019.92	0.29%
406	SS Company Benefits	200147 - Business Objects	Number of Business Objects Users	260,770.41	231,537.67	29,232.74	-	29,232.74	1,138.20	30,370.94	0.15%
407	SS Company Benefits	200148 - Business Systems	Number of Computers	9,002,969.31	7,811,457.25	1,191,512.06	-	1,191,512.06	48,680.50	1,240,192.56	6.04%
408	SS Company Benefits	200149 - Customer & Enterprise Solutions (CES)	Number of Computers Customers Empl	34.53	30.53	4.00	-	4.00	0.20	4.20	0.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
409	SS Company Benefits	200151 - Customer Billing FERC 903	Number of Customer Bills	2,251,761.74	2,061,522.27	190,239.47	-	190,239.47	7,484.73	197,724.20	0.96%
410	SS Company Benefits	200152 - Customer Care 902	Number of Customers	396,413.78	368,969.97	27,443.81	-	27,443.81	1,089.07	28,532.88	0.14%
411	SS Company Benefits	200153 - Customer Safety Advertising & Information Costs	Number of Customers	68,943.85	64,162.52	4,781.33	-	4,781.33	198.78	4,980.11	0.02%
412	SS Company Benefits	200154 - Customer Service Information Technology (IT) FERC 903	Number of Customers	1,916.64	1,783.92	132.72	-	132.72	10.06	142.78	0.00%
413	SS Company Benefits	200155 - Customer Care FERC 903	Number of Customers	8,252,211.95	7,679,946.72	572,265.23	-	572,265.23	22,601.55	594,866.78	2.90%
414	SS Company Benefits	200156 - Customer Care FERC 901	Number of Customers	137,941.15	128,375.61	9,565.54	-	9,565.54	373.47	9,939.01	0.05%
415	SS Company Benefits	200160 - Customer Care NSPM & NSPW FERC 903	Number of Customers	127,938.14	127,938.14	-	-	-	-	-	0.00%
416	SS Company Benefits	200161 - Customer Care Low Income Assistance FERC 908	Number of Residential Customers	164,190.29	150,732.01	13,458.28	-	13,458.28	522.19	13,980.47	0.07%
417	SS Company Benefits	200162 - Call Logging and Quality Management (CL/QM) FERC 903	Number of Cust Number of Contacts	69.45	61.54	7.91	-	7.91	0.28	8.19	0.00%
418	SS Company Benefits	200163 - Employee Communications	Number of Employees	414,522.46	354,244.25	60,278.21	-	60,278.21	2,549.27	62,827.48	0.31%
419	SS Company Benefits	200164 - Payroll	Number of Employees	264,767.98	226,221.13	38,546.85	-	38,546.85	3,354.88	41,901.73	0.20%
420	SS Company Benefits	200165 - Employee Management Systems	Number of Employees	931,247.17	795,801.02	135,446.15	-	135,446.15	5,243.48	140,689.63	0.69%
421	SS Company Benefits	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	5,115,328.71	4,370,106.45	745,222.26	-	745,222.26	29,857.79	775,080.05	3.77%
422	SS Company Benefits	200167 - e-Business	Number of Employees	5.21	4.45	0.76	-	0.76	0.01	0.77	0.00%
423	SS Company Benefits	200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549	Number of Maximo Users	3,339.58	2,674.03	665.55	-	665.55	290.72	956.27	0.00%
424	SS Company Benefits	200170 - Meter Reading and Monitoring Systems FERC 902	Number of Meters	33,693.98	31,430.42	2,263.56	-	2,263.56	87.08	2,350.64	0.01%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
425	SS Company Benefits	200171 - Customer Resource System (CRS) FERC 903	Number of Mtrs Number of Contacts	537,873.89	477,408.61	60,465.28	-	60,465.28	2,481.19	62,946.47	0.31%
426	SS Company Benefits	200172 - Network	Phones Radios Computers	1,562,010.63	1,357,456.09	204,554.54	-	204,554.54	7,883.94	212,438.48	1.03%
427	SS Company Benefits	200173 - Generation Trading/Naive Hedge - Back Office	Prop Trading Hours	828.54	631.17	197.37	-	197.37	10.37	207.74	0.00%
428	SS Company Benefits	200174 - Generation Trading/Naive Hedge - Mid Office FERC 557	Prop Trading Hours	114,604.08	87,304.35	27,299.73	-	27,299.73	1,068.41	28,368.14	0.14%
429	SS Company Benefits	200176 - Marketing & Sales	Revenue	826,884.06	705,133.68	121,750.38	-	121,750.38	4,998.06	126,748.44	0.62%
430	SS Company Benefits	200177 - Rates & Regulation - Electric	Revenue	678,754.20	527,943.83	150,810.37	-	150,810.37	5,866.99	156,677.36	0.76%
431	SS Company Benefits	200178 - Rates & Regulation	Revenue	410,355.06	318,874.84	91,480.22	-	91,480.22	3,526.17	95,006.39	0.46%
432	SS Company Benefits	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	Revenue	414,732.21	339,552.46	75,179.75	-	75,179.75	3,017.70	78,197.45	0.38%
433	SS Company Benefits	200181 - Energy Supply Environmental Policy & Services	Elec Prod Elec Trns Elec Dst Plnt	253,894.18	213,421.13	40,473.05	-	40,473.05	1,546.20	42,019.25	0.20%
434	SS Company Benefits	200184 - PowerPlan	Electric PTD Gas TD Plant	283.16	240.26	42.90	-	42.90	3.52	46.42	0.00%
435	SS Company Benefits	Direct	Total Plant	40,821,137.40	33,115,530.02	7,705,607.38	(4,922.07)	7,700,685.31	301,155.51	8,001,840.82	38.97%
436	SS Company Benefits Total		Direct	\$ 176,802,849.55	\$ 151,322,682.23	\$ 25,480,167.32	\$ (25,724.72)	\$ 25,454,442.60	\$ (4,920,888.90)	\$ 20,533,553.70	100.00%
437	Customer Care	200079 - Federal Lobbying	Assets/Revenue/No. of employees	\$ 2,875.41	\$ 2,500.87	\$ 374.54	\$(374.54)	\$ -	\$ -	\$ -	0.00%
438	Customer Care	200151 - Customer Billing FERC 903	Number of Customer Bills	7,755,307.98	7,100,195.28	655,112.70	-	655,112.70	14,756.08	669,868.78	25.68%
439	Customer Care	200152 - Customer Care 902	Number of Customers	295,007.67	274,576.63	20,431.04	-	20,431.04	670.06	21,101.10	0.81%
440	Customer Care	200155 - Customer Care FERC 903	Number of Customers	25,410,565.60	23,648,549.98	1,762,015.62	(6.08)	1,762,009.54	41,850.40	1,803,859.94	69.16%
441	Customer Care	200156 - Customer Care FERC 901	Number of Customers	578,787.23	538,663.09	40,124.14	(34.64)	40,089.50	614.59	40,704.09	1.56%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
442	Customer Care	200158 - Customer Care PSCo & SPS FERC 903	Number of Customers	3,588.13	3,159.69	428.44	-	428.44	8.45	436.89	0.02%
443	Customer Care	200160 - Customer Care NSPM & NSPW FERC 903	Number of Customers	353,490.23	353,490.23	-	-	-	-	-	0.00%
444	Customer Care	200161 - Customer Care Low Income Assistance FERC 908	Number of Residential Customers	452,479.53	415,442.47	37,037.06	(16.77)	37,020.29	1,064.02	38,084.31	1.46%
445	Customer Care	Direct	Direct	701,549.33	659,519.87	42,029.46	(8,713.43)	33,316.03	856.08	34,172.11	1.31%
446	Customer Care Total			\$ 35,553,651.11	\$ 32,996,098.11	\$ 2,557,553.00	\$ (9,145.46)	\$ 2,548,407.54	\$ 59,819.67	\$ 2,608,227.21	100.00%
447	Transmission & Substations	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	\$ 8,123,951.79	\$ 5,660,680.04	\$ 2,463,271.75	\$ (6,753.95)	\$ 2,456,517.80	\$ 20,150.73	\$ 2,476,668.53	38.80%
448	Transmission & Substations	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	3,596,105.18	3,596,105.18	-	-	-	-	-	0.00%
449	Transmission & Substations	Direct	Direct	12,579,630.87	8,765,873.55	3,813,757.32	(161.05)	3,813,596.27	92,582.52	3,906,178.79	61.20%
450	Transmission & Substations Total			\$ 24,299,687.84	\$ 18,022,658.77	\$ 6,277,029.07	\$ (6,915.00)	\$ 6,270,114.07	\$ 112,733.25	\$ 6,382,847.32	100.00%
451	Supply Chain	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 26,673.72	\$ 23,226.35	\$ 3,447.37	(7.71)	\$ 3,439.66	\$ 58.75	\$ 3,498.41	0.98%
452	Supply Chain	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	38.91	33.92	4.99	(0.06)	4.93	0.11	5.04	0.00%
453	Supply Chain	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	6,094.13	5,307.91	786.22	0.84	787.06	13.39	800.45	0.22%
454	Supply Chain	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of employees	32,662.47	28,443.38	4,219.09	1.62	4,220.71	89.19	4,309.90	1.21%
455	Supply Chain	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	2,240.69	1,950.84	289.85	(0.94)	288.91	6.23	295.14	0.08%
456	Supply Chain	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of employees	1,032.61	899.44	133.17	(0.42)	132.75	2.75	135.50	0.04%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
457	Supply Chain	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of employees	242.36	211.11	31.25	(0.22)	31.03	0.67	31.70	0.01%
458	Supply Chain	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	7,188.49	6,260.17	928.32	(2.30)	926.02	19.37	945.39	0.26%
459	Supply Chain	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	3,578.65	3,116.73	461.92	(0.87)	461.05	9.64	470.69	0.13%
460	Supply Chain	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	714.91	622.50	92.41	(0.35)	92.06	2.19	94.25	0.03%
461	Supply Chain	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	27,188.14	23,675.24	3,512.90	(1.87)	3,511.03	78.76	3,589.79	1.00%
462	Supply Chain	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	1,790.08	1,559.07	231.01	(0.28)	230.73	5.10	235.83	0.07%
463	Supply Chain	200076 - Xcel Foundation	Assets/Revenue/No. of employees	49.22	42.86	6.36	-	6.36	(6.36)	-	0.00%
464	Supply Chain	200077 - Branding	Assets/Revenue/No. of employees	3,915.42	3,406.46	508.96	(1.38)	507.58	10.05	517.63	0.14%
465	Supply Chain	200078 - Governmental Affairs	Assets/Revenue/No. of employees	1,317.16	1,146.41	170.75	(0.07)	170.68	4.10	174.78	0.05%
466	Supply Chain	200079 - Federal Lobbying	Assets/Revenue/No. of employees	3,260.26	2,836.85	423.41	(423.41)	-	-	-	0.00%
467	Supply Chain	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	0.43	0.37	0.06	-	0.06	0.00	0.06	0.00%
468	Supply Chain	200086 - Legal & Claims Services	Assets/Revenue/No. of employees	388.45	331.56	56.89	(0.09)	56.80	1.32	58.12	0.02%
469	Supply Chain	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of employees	6,509.98	5,553.53	956.45	(3.13)	953.32	20.31	973.63	0.27%
470	Supply Chain	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of employees	228.88	195.44	33.44	(0.21)	33.23	0.74	33.97	0.01%
471	Supply Chain	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of employees	3,924.72	3,347.70	577.02	(1.10)	575.92	11.61	587.53	0.16%
472	Supply Chain	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of employees	1,791.79	1,528.61	263.18	(0.27)	262.91	5.56	268.47	0.08%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
473	Supply Chain	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of employees	2,874.13	2,451.84	422.29	(1.11)	421.18	8.83	430.01	0.12%
474	Supply Chain	200094 - Supply Chain	Assets/Revenue/No. of employees	86.69	75.32	11.37	-	11.37	(1.06)	10.31	0.00%
475	Supply Chain	200096 - Energy Markets - Business Services	Assets/Revenue/No. of employees	8,708.01	7,428.12	1,279.89	(2.12)	1,277.77	27.28	1,305.05	0.37%
476	Supply Chain	200097 - Accounting and Finance Software Applications Maintenance	Assets/Revenue/No. of employees	27.81	23.74	4.07	-	4.07	0.10	4.17	0.00%
477	Supply Chain	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of employees	216.26	151.12	65.14	(0.06)	65.08	1.58	66.66	0.02%
478	Supply Chain	200105 - Accounting & Reporting - NSPM & NSPW	Assets/Revenue/No. of employees	180.81	180.81	-	-	-	-	-	0.00%
479	Supply Chain	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of employees	158.12	158.12	-	-	-	-	-	0.00%
480	Supply Chain	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of employees	579.03	579.03	-	-	-	-	-	0.00%
481	Supply Chain	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Meters	1,876.75	1,876.75	-	-	-	-	-	0.00%
482	Supply Chain	200111 - Enterprise Application Integration (EAI)	Avg of Select Set Softwr Allects	130.24	115.43	14.81	-	14.81	0.28	15.09	0.00%
483	Supply Chain	200112 - Mainframe Charges	Avg of Select Set Softwr Allects	159.90	149.01	10.89	-	10.89	0.31	11.20	0.00%
484	Supply Chain	200115 - Miscellaneous Applications	Average of All Software Percent	58,223.26	52,025.01	6,198.25	(16.26)	6,181.99	121.68	6,303.67	1.76%
485	Supply Chain	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	924.39	813.45	110.94	(0.35)	110.59	2.49	113.08	0.03%
486	Supply Chain	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	1,334.14	1,173.27	160.87	(0.64)	160.23	4.25	164.48	0.05%
487	Supply Chain	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Elec Dist Plant Gas Dist Plant	794.75	725.76	68.99	(0.27)	68.72	1.52	70.24	0.02%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
488	Supply Chain	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	ElecDstPlnt GasTranPlnt GasDstPlnt	111.32	102.34	8.98	(0.07)	8.91	0.20	9.11	0.00%
489	Supply Chain	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	6,835.02	4,770.49	2,064.53	(5.75)	2,058.78	46.58	2,105.36	0.59%
490	Supply Chain	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	Electric Transmission Plant	151.77	106.98	44.79	(1.06)	43.73	1.41	45.14	0.01%
491	Supply Chain	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	1,166.08	812.52	353.56	(0.93)	352.63	7.79	360.42	0.10%
492	Supply Chain	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	1,453.57	1,453.57	-	-	-	-	-	0.00%
493	Supply Chain	200126 - Utilities Group Administrative & General (A&G) FERC 921	ElcTrm ElecDst GasTrm GasDstPlnt	1,743.59	1,455.21	288.38	(0.39)	287.99	6.39	294.38	0.08%
494	Supply Chain	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	1,414.54	1,414.54	-	-	-	-	-	0.00%
495	Supply Chain	200129 - Distribution Gas Meters and House Regulators FERC 878	Gas Distribution Plant	0.07	0.07	-	-	-	-	-	0.00%
496	Supply Chain	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Distribution Plant	222.16	222.16	-	-	-	-	-	0.00%
497	Supply Chain	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Transmission Plant	1,223.06	1,223.06	-	-	-	-	-	0.00%
498	Supply Chain	200132 - Payment and Reporting	Gas Trans Plant Gas Dist Plant Invoice Transactions	167,633.77	150,118.20	17,515.57	(3.07)	17,512.50	501.13	18,013.63	5.04%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
499	Supply Chain	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement	2,868.37	2,254.33	614.04	(1.74)	612.30	13.55	625.85	0.18%
500	Supply Chain	200135 - Energy Supply Business Resources	MWH Generation	11.66	8.89	2.77	(0.02)	2.75	0.07	2.82	0.00%
501	Supply Chain	200136 - Energy Markets - Fuel	MWH Generation	293.58	224.19	69.39	(0.39)	69.00	1.44	70.44	0.02%
502	Supply Chain	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	219.42	168.44	50.98	-	50.98	0.97	51.95	0.01%
503	Supply Chain	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	1,723.23	1,314.70	408.53	(0.46)	408.07	8.66	416.73	0.12%
504	Supply Chain	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	27.59	20.35	7.24	-	7.24	0.17	7.41	0.00%
505	Supply Chain	200147 - Business Objects	Number of Business Objects Users	457.18	408.61	48.57	(0.24)	48.33	1.09	49.42	0.01%
506	Supply Chain	200148 - Business Systems	Number of Computers	78,603.54	68,192.40	10,411.14	(22.63)	10,388.51	226.77	10,615.28	2.97%
507	Supply Chain	200149 - Customer & Enterprise Solutions (CES)	Number of Computers Customers Empl	115.33	101.98	13.35	-	13.35	0.32	13.67	0.00%
508	Supply Chain	200151 - Customer Billing FERC 903	Number of Customer Bills	8,343.87	7,638.52	705.35	(2.39)	702.96	15.30	718.26	0.20%
509	Supply Chain	200152 - Customer Care 902	Number of Customers	13,358.23	12,433.22	925.01	(7.89)	917.12	20.55	937.67	0.26%
510	Supply Chain	200153 - Customer Safety Advertising & Information Costs	Number of Customers	9,732.71	9,057.74	674.97	(1.69)	673.28	14.55	687.83	0.19%
511	Supply Chain	200154 - Customer Service Information Technology (IT) FERC 903	Number of Customers	7,125.33	6,632.07	493.26	(4.52)	488.74	8.68	497.42	0.14%
512	Supply Chain	200155 - Customer Care FERC 903	Number of Customers	8,818.74	8,207.46	611.28	(1.44)	609.84	13.53	623.37	0.17%
513	Supply Chain	200156 - Customer Care FERC 901	Number of Customers	305.31	284.15	21.16	-	21.16	0.51	21.67	0.01%
514	Supply Chain	200162 - Call Logging and Quality Management (CL/QM) FERC 903	Number of Cust Number of Contacts	184.69	163.73	20.96	-	20.96	0.52	21.48	0.01%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
515	Supply Chain	200163 - Employee Communications	Number of Employees	354.27	302.78	51.49	(0.11)	51.38	1.15	52.53	0.01%
516	Supply Chain	200164 - Payroll	Number of Employees	395.71	337.86	57.85	(0.01)	57.84	1.38	59.22	0.02%
517	Supply Chain	200165 - Employee Management Systems	Number of Employees	23,140.01	19,772.86	3,367.15	(5.86)	3,361.29	72.99	3,434.28	0.96%
518	Supply Chain	200166 - Human Resources (Diversity/Safety/Employee Relations)	Number of Employees	17,965.85	15,346.37	2,619.48	(3.62)	2,615.86	58.05	2,673.91	0.75%
519	Supply Chain	200167 - e-Business	Number of Employees	11.15	9.51	1.64	-	1.64	0.04	1.68	0.00%
520	Supply Chain	200170 - Meter Reading and Monitoring Systems FERC 902	Number of Meters	4,646.21	4,334.66	311.55	(1.24)	310.31	6.94	317.25	0.09%
521	Supply Chain	200171 - Customer Resource System (CRS) FERC 903	Number of Mtrs Number of Chitaets	56,006.85	49,711.98	6,294.87	(21.10)	6,273.77	139.75	6,413.52	1.79%
522	Supply Chain	200172 - Network	Phones Radios Computers	48,653.18	42,285.45	6,367.73	(10.00)	6,357.73	134.48	6,492.21	1.82%
523	Supply Chain	200176 - Marketing & Sales	Revenue	18,269.02	15,575.74	2,693.28	(3.46)	2,689.82	57.04	2,746.86	0.77%
524	Supply Chain	200177 - Rates & Regulation - Electric	Revenue	241.24	192.85	48.39	(0.69)	47.70	1.03	48.73	0.01%
525	Supply Chain	200178 - Rates & Regulation	Revenue	251.18	197.28	53.90	(0.10)	53.80	1.11	54.91	0.02%
526	Supply Chain	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	Elec Prod Elec Trns Elec Dst Plnt	427.63	351.70	75.93	(0.81)	75.12	1.66	76.78	0.02%
527	Supply Chain	200181 - Energy Supply Environmental Policy & Services	Electric PTD Gas TD Plant	776.89	653.61	123.28	0.19	123.47	2.53	126.00	0.04%
528	Supply Chain	200184 - PowerPlan	Total Plant	4.08	3.52	0.56	-	0.56	0.01	0.57	0.00%
529	Supply Chain	Direct	Direct	3,650,171.51	3,381,946.24	268,225.27	(906.65)	267,318.62	5,982.02	273,300.64	76.45%
530	Supply Chain Total			\$ 4,342,564.27	\$ 3,991,435.56	\$ 351,128.71	\$ (1,471.17)	\$ 349,657.54	\$ 7,851.07	\$ 357,508.61	100.00%
531	Marketing	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of employees	\$ 730,191.03	\$ 622,804.52	\$ 107,386.51	\$ (1,611.62)	\$ 105,774.89	\$ 2,715.76	\$ 108,490.65	11.55%
532	Marketing	200176 - Marketing & Sales	Revenue	5,397,343.59	4,604,460.50	792,883.09	(713.55)	792,169.54	1,979.81	794,149.35	84.53%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
533	Marketing	Direct	Direct	\$ 3,353,964.55	\$ 3,314,600.95	\$ 39,363.60	\$ (2,914.28)	\$ 36,449.32	\$ 400.82	\$ 36,850.14	3.92%
534	Marketing Total			\$ 9,481,499.17	\$ 8,541,865.97	\$ 939,633.20	\$ (5,239.45)	\$ 934,393.75	\$ 5,096.40	\$ 939,490.15	100.00%
535	Corporate Giving	200076 - Xeel Foundation	Assets/Revenue/No. of employees	\$ 286,157.04	\$ 249,021.09	\$ 37,135.95	\$ (10,219.13)	\$ 26,916.82	\$ (26,916.82)	\$ -	0.00%
536	Corporate Giving	Direct	Direct	\$ 5,769.37	\$ 4,024.46	\$ 1,744.91	\$ -	\$ 1,744.91	\$ 52.35	\$ 1,797.26	100.00%
537	Corporate Giving Total			\$ 291,926.41	\$ 253,045.55	\$ 38,880.86	\$ (10,219.13)	\$ 28,661.73	\$ (26,864.47)	\$ 1,797.26	100.00%
538	NSPW President	Direct	Direct	\$ (8,754.88)	\$ (8,754.88)	\$ -	\$ -	\$ -	\$ -	\$ -	-
538	NSPW President Total			\$ (8,754.88)	\$ (8,754.88)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
540	PSCo President	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 681,748.75	\$ 593,760.83	\$ 87,987.92	\$ (129.39)	\$ 87,858.53	\$ 2,990.65	\$ 90,849.18	71.22%
541	PSCo President	Direct	Direct	\$ 1,045,131.39	\$ 1,009,489.61	\$ 35,641.78	\$ -	\$ 35,641.78	\$ 1,069.25	\$ 36,711.03	28.78%
542	PSCo President Total			\$ 1,726,880.14	\$ 1,603,250.44	\$ 123,629.70	\$ (129.39)	\$ 123,500.31	\$ 4,059.91	\$ 127,560.22	100.00%
543	SPS President	Direct	Direct	\$ (22,389.00)	\$ -	\$ (22,389.00)	\$ -	\$ (22,389.00)	\$ -	\$ (22,389.00)	100.00%
543	SPS President Total			\$ (22,389.00)	\$ -	\$ (22,389.00)	\$ -	\$ (22,389.00)	\$ -	\$ (22,389.00)	100.00%
545	Strategic Revenue Initiatives	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of employees	\$ 1,035,174.53	\$ 882,946.61	\$ 152,227.92	\$ (3,939.66)	\$ 148,288.26	\$ (1,195.09)	\$ 147,093.17	100.00%
546	Strategic Revenue Initiatives	Direct	Direct	\$ 43,130.49	\$ 43,130.49	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
547	Strategic Revenue Initiatives Total			\$ 1,078,305.02	\$ 926,077.10	\$ 152,227.92	\$ (3,939.66)	\$ 148,288.26	\$ (1,195.09)	\$ 147,093.17	100.00%
	Total Witness Ross Baumgarten			\$ 962,187,628.69	\$ 831,219,822.91	\$ 130,967,805.78	\$ (1,076,390.44)	\$ 129,891,415.34	\$ (6,371,082.44)	\$ 123,520,332.90	
	Amounts may not add or tie to other schedules due to rounding										

Southwestern Public Service Company

XES Billings by Legal Entity, Affiliate Class, Activity,

Billing Method and FERC Account

2021 TX Rate Case

**APPLICATION OF
SOUTHWESTERN PUBLIC SERVICE COMPANY
FOR AUTHORITY TO CHANGE RATES**

RLB-RR-B(TY)(V)(CD) is provided in electronic format.

Southwestern Public Service Company

XES Billings by Legal Entity, Affiliate Class, Activity,

Billing Method and FERC Account

2021 TX Rate Case

**APPLICATION OF
SOUTHWESTERN PUBLIC SERVICE COMPANY
FOR AUTHORITY TO CHANGE RATES**

RLB-RR-B(UTY)(V)(CD) is provided in electronic format

Southwestern Public Service Company

Exclusions from XES Expense to SPS
For the Twelve Months Ended December 31, 2020

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
1	Chief Customer and Innovation Officer	417.1 - Expenses of nonutility operations	Below the Line	\$ -
2	Chief Customer and Innovation Officer	426.1 - Donations	Below the Line	(1,305.58)
3	Chief Customer and Innovation Officer	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(1,617.41)
4	Chief Customer and Innovation Officer	426.5 - Other Deductions	Below the Line	(443.04)
5	Chief Customer and Innovation Officer Total			\$ (3,366.03)
6	Chief Executive Officer	426.1 - Donations	Below the Line	\$ (64,293.22)
7	Chief Executive Officer	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(36,331.63)
8	Chief Executive Officer	426.5 - Other Deductions	Below the Line	(926.55)
9	Chief Executive Officer Total			\$ (101,551.40)
10	Chief Financial Officer	426.5 - Other Deductions	Below the Line	\$ (1,016.50)
11	Chief Financial Officer Total			\$ (1,016.50)
12	Controller	426.1 - Donations	Below the Line	\$ (323.48)
13	Controller	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(30.64)
14	Controller	426.5 - Other Deductions	Below the Line	(726.16)
15	Controller Total			\$ (1,080.28)
16	Corporate Other	419 - Interest & Dividend Income	Below the Line	\$ (64,967.63)
17	Corporate Other	426.3 - Penalties	Below the Line	(21.41)
18	Corporate Other	430 - Interest on debt to associated companies	Below the Line	(463,986.31)
19	Corporate Other	431 - Other Interest Expense	Below the Line	(36,407.39)
20	Corporate Other Total			\$ (565,382.74)
21	Finance & Corporate Development	426.1 - Donations	Below the Line	\$ (501.23)
22	Finance & Corporate Development	426.2 - Life Insurance	Below the Line	(6,798.68)
23	Finance & Corporate Development	426.3 - Penalties	Below the Line	(1,532.56)
24	Finance & Corporate Development	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(78.21)
25	Finance & Corporate Development	426.5 - Other Deductions	Below the Line	(38,592.58)
26	Finance & Corporate Development Total			\$ (47,503.26)
27	Investor Relations	426.5 - Other Deductions	Below the Line	\$ (10.39)
28	Investor Relations Total			\$ (10.39)
29	Risk Management and Audit Services	426.4 - Expenditures for certain civic, political and related activities	Below the Line	\$ (21,171.01)
30	Risk Management and Audit Services	426.5 - Other Deductions	Below the Line	(73.46)
31	Risk Management and Audit Services Total			\$ (21,244.47)
32	Tax Services	426.4 - Expenditures for certain civic, political and related activities	Below the Line	\$ (2.85)
33	Tax Services	426.5 - Other Deductions	Below the Line	(28.46)
34	Tax Services Total			\$ (31.31)
35	Treasurer	417.1 - Expenses of nonutility operations	Below the Line	\$ -
36	Treasurer	426.5 - Other Deductions	Below the Line	(124.13)
37	Treasurer Total			\$ (124.13)
38	Resource Planning	426.1 - Donations	Below the Line	\$ (1,175.25)
39	Resource Planning	426.5 - Other Deductions	Below the Line	(478.38)
40	Resource Planning Total			\$ (1,653.63)
41	Corporate Secretary	426.4 - Expenditures for certain civic, political and related activities	Below the Line	\$ (17.14)
42	Corporate Secretary	426.5 - Other Deductions	Below the Line	(4.98)
43	Corporate Secretary Total			\$ (22.12)

Southwestern Public Service Company

Exclusions from XES Expense to SPS
For the Twelve Months Ended December 31, 2020

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
44	GC Legal Services	417.1 - Expenses of nonutility operations	Below the Line	\$ -
45	GC Legal Services	426.1 - Donations	Below the Line	(10,858.91)
46	GC Legal Services	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(1,271.59)
47	GC Legal Services	426.5 - Other Deductions	Below the Line	(665.12)
48	GC Legal Services Total			\$ (12,795.62)
49	Distribution Business Operations	426.1 - Donations	Below the Line	\$ (128.62)
50	Distribution Business Operations	426.5 - Other Deductions	Below the Line	(90.37)
51	Distribution Business Operations Total			\$ (218.99)
52	Distribution Electric Engineering	426.5 - Other Deductions	Below the Line	\$ (10.51)
53	Distribution Electric Engineering Total			\$ (10.51)
54	Distribution Planning & Performance	426.5 - Other Deductions	Below the Line	\$ (21.79)
55	Distribution Planning & Performance Total			\$ (21.79)
56	Gas Operations	426.1 - Donations	Below the Line	\$ -
57	Gas Operations	426.5 - Other Deductions	Below the Line	-
58	Gas Operations Total			\$ -
59	VP Distribution Operations	426.1 - Donations	Below the Line	\$ -
60	VP Distribution Operations	426.5 - Other Deductions	Below the Line	(266.91)
61	VP Distribution Operations Total			\$ (266.91)
62	Vegetation Management & Pole Program	426.1 - Donations	Below the Line	\$ (250.00)
63	Vegetation Management & Pole Program	426.5 - Other Deductions	Below the Line	(7.28)
64	Vegetation Management & Pole Program Total			\$ (257.28)
65	ES Business Operations	426.5 - Other Deductions	Below the Line	\$ (36.33)
66	ES Business Operations Total			\$ (36.33)
67	ES Engineering & Construction	417.1 - Expenses of nonutility operations	Below the Line	\$ -
68	ES Engineering & Construction	426.5 - Other Deductions	Below the Line	-
69	ES Engineering & Construction Total			\$ -
70	ES Environmental	426.1 - Donations	Below the Line	\$ (272.00)
71	ES Environmental	426.5 - Other Deductions	Below the Line	(16.68)
72	ES Environmental Total			\$ (288.68)
73	ES Performance Optimization	426.5 - Other Deductions	Below the Line	\$ (67.53)
74	ES Performance Optimization Total			\$ (67.53)
75	ES VP Energy Supply	426.1 - Donations	Below the Line	\$ (259.68)
76	ES VP Energy Supply	426.5 - Other Deductions	Below the Line	(825.27)
77	ES VP Energy Supply Total			\$ (1,084.95)
78	ES VP Operations	426.1 - Donations	Below the Line	\$ (4.08)
79	ES VP Operations	426.5 - Other Deductions	Below the Line	(265.91)
80	ES VP Operations Total			\$ (269.99)
81	ES Wind	426.1 - Donations	Below the Line	\$ (540.00)
82	ES Wind	426.5 - Other Deductions	Below the Line	(4.77)
83	ES Wind Total			\$ (544.77)
84	Enterprise Security	426.4 - Expenditures for certain civic, political and related activities	Below the Line	\$ (0.05)

Southwestern Public Service Company

Exclusions from XES Expense to SPS
For the Twelve Months Ended December 31, 2020

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
85	Enterprise Security	426.5 - Other Deductions	Below the Line	(165.04)
86	Enterprise Security Total			\$ (165.09)
87	Corporate Strategy and Communication	417.1 - Expenses of nonutility operations	Below the Line	\$ -
88	Corporate Strategy and Communication	426.5 - Other Deductions	Below the Line	(10.63)
89	Corporate Strategy and Communication Total			\$ (10.63)
90	Policy & Regulatory Compliance	426.1 - Donations	Below the Line	\$ (7,048.94)
91	Policy & Regulatory Compliance	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(153,434.03)
92	Policy & Regulatory Compliance	426.5 - Other Deductions	Below the Line	(533.46)
93	Policy & Regulatory Compliance Total			\$ (161,016.43)
94	OS Senior VP - Commercial Operations	417.1 - Expenses of nonutility operations	Below the Line	\$ (6,093.65)
95	OS Senior VP - Commercial Operations	426.1 - Donations	Below the Line	(214.09)
96	OS Senior VP - Commercial Operations	426.5 - Other Deductions	Below the Line	(1,941.34)
97	OS Senior VP - Commercial Operations Total			\$ (8,249.08)
98	Aviation & Travel Services	426.5 - Other Deductions	Below the Line	\$ 108.72
99	Aviation & Travel Services Total			\$ 108.72
100	Property Services	417.1 - Expenses of nonutility operations	Below the Line	\$ (1,893.66)
101	Property Services	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(36,736.87)
102	Property Services	426.5 - Other Deductions	Below the Line	-
103	Property Services Total			\$ (38,630.53)
104	Workforce Relations & Safety	426.1 - Donations	Below the Line	\$ (30,450.39)
105	Workforce Relations & Safety	426.5 - Other Deductions	Below the Line	(116.76)
106	Workforce Relations & Safety Total			\$ (30,567.15)
107	Business Systems	417.1 - Expenses of nonutility operations	Below the Line	\$ -
108	Business Systems	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(107.23)
109	Business Systems	426.5 - Other Deductions	Below the Line	(1,566.23)
110	Business Systems Total			\$ (1,673.46)
111	Enterprise Training	426.1 - Donations	Below the Line	\$ (6,000.00)
112	Enterprise Training	426.5 - Other Deductions	Below the Line	(438.42)
113	Enterprise Training Total			\$ (6,438.42)
114	Human Resources	426.1 - Donations	Below the Line	\$ (5,972.69)
115	Human Resources	426.5 - Other Deductions	Below the Line	(2,142.09)
116	Human Resources Total			\$ (8,114.78)
117	SS Company Benefits	417.1 - Expenses of nonutility operations	Below the Line	\$ (4,743.20)
118	SS Company Benefits	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(20,981.52)
119	SS Company Benefits	426.5 - Other Deductions	Below the Line	-
120	SS Company Benefits	430 - Interest on debt to associated companies	Below the Line	-
121	SS Company Benefits Total			\$ (25,724.72)
122	Customer Care	417.1 - Expenses of nonutility operations	Below the Line	\$ (8,713.43)
123	Customer Care	426.1 - Donations	Below the Line	(16.77)
124	Customer Care	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(374.54)
125	Customer Care	426.5 - Other Deductions	Below the Line	(40.72)
126	Customer Care Total			\$ (9,145.46)
127	Transmission & Substations	417.1 - Expenses of nonutility operations	Below the Line	\$ -

Southwestern Public Service Company

**Exclusions from XES Expense to SPS
For the Twelve Months Ended December 31, 2020**

(A)	(B)	(C)	(D)	(E)
Line No.	Affiliate Class	FERC Account	Explanation for Exclusions	Exclusions (Total Company)
128	Transmission & Substations	426.1 - Donations	Below the Line	(1,378.63)
129	Transmission & Substations	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(4,581.11)
130	Transmission & Substations	426.5 - Other Deductions	Below the Line	(955.26)
131	Transmission & Substations Total			\$ (6,915.00)
132	Supply Chain	417.1 - Expenses of nonutility operations	Below the Line	\$ (369.76)
133	Supply Chain	426.1 - Donations	Below the Line	-
134	Supply Chain	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(1,020.49)
135	Supply Chain	426.5 - Other Deductions	Below the Line	(80.92)
136	Supply Chain Total			\$ (1,471.17)
137	Marketing	417.1 - Expenses of nonutility operations	Below the Line	\$ (2,914.28)
138	Marketing	426.1 - Donations	Below the Line	(1,819.20)
139	Marketing	426.5 - Other Deductions	Below the Line	(505.97)
140	Marketing Total			\$ (5,239.45)
141	Corporate Giving	426.1 - Donations	Below the Line	\$ (10,219.13)
142	Corporate Giving Total			\$ (10,219.13)
143	PSCo President	426.5 - Other Deductions	Below the Line	\$ (129.39)
144	PSCo President Total			\$ (129.39)
145	Strategic Revenue Initiatives	417.1 - Expenses of nonutility operations	Below the Line	\$ -
146	Strategic Revenue Initiatives	426.1 - Donations	Below the Line	(3,804.61)
147	Strategic Revenue Initiatives	426.5 - Other Deductions	Below the Line	(135.05)
148	Strategic Revenue Initiatives Total			\$ (3,939.66)
148	Total Witness Ross Baumgarten			\$ (1,076,390.44)
Amounts may not add or tie to other schedules due to rounding				

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
For the Twelve Months Ended December 31, 2020

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
1	Aviation & Travel Services	408.1 - Tax Other Than Income Tax - Payroll	Aviation	Stephanie N. Niemi	\$ (912.37)
2	Aviation & Travel Services	920 - Administrative and general salaries	Aviation	Stephanie N. Niemi	(177,331.71)
3	Aviation & Travel Services	921 - Office supplies and expenses	Aviation	Stephanie N. Niemi	(288,167.40)
4	Aviation & Travel Services	921 - Office supplies and expenses	Business Area Adjustment	Lawrence A. Bick	(50.93)
5	Aviation & Travel Services	923 - Outside services employed	Aviation	Stephanie N. Niemi	(16,368.95)
6	Aviation & Travel Services	924 - Property insurance	Aviation	Stephanie N. Niemi	(7,416.79)
7	Aviation & Travel Services	925 - Injuries & Damages	Aviation	Stephanie N. Niemi	(1,912.02)
8	Aviation & Travel Services	926 - Employee pensions and benefits	Aviation	Stephanie N. Niemi	(3,033.23)
9	Aviation & Travel Services	931 - Rents	Aviation	Stephanie N. Niemi	(444.70)
10	Aviation & Travel Services	935 - Maintenance of general plant	Aviation	Stephanie N. Niemi	(27,492.38)
11	Aviation & Travel Services Total				\$ (523,130.48)
12	Business Systems	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 707.91
13	Business Systems	506 - Miscellaneous steam power expenses	Business Area Adjustment	Michael O. Remington	(0.31)
14	Business Systems	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	35.89
15	Business Systems	556 - System control and load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	127.93
16	Business Systems	556 - System control and load dispatching	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.04)
17	Business Systems	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	12.06
18	Business Systems	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	17,710.33
19	Business Systems	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5,570.73
20	Business Systems	561.2 - Load dispatch-Monitor and operate transmiss system	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1.40)
21	Business Systems	561.2 - Load dispatch-Monitor and operate transmiss system	Business Area Adjustment	Michael O. Remington	(0.18)
22	Business Systems	561.5 - Reliability planning and standards development	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	89.31
23	Business Systems	561.5 - Reliability planning and standards development	Business Area Adjustment	Michael O. Remington	(5.98)
24	Business Systems	581 - Load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,554.71
25	Business Systems	581 - Load dispatching	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.45)
26	Business Systems	581 - Load dispatching	Business Area Adjustment	Michael O. Remington	(2.15)
27	Business Systems	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	6.37
28	Business Systems	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	179.83
29	Business Systems	588 - Miscellaneous distribution expenses	Business Area Adjustment	Michael O. Remington	(0.12)
30	Business Systems	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,541.23
31	Business Systems	902 - Meter reading expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
32	Business Systems	902 - Meter reading expenses	Business Area Adjustment	Michael O. Remington	(1.81)
33	Business Systems	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4,443.40
34	Business Systems	903 - Customer records and collection expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
35	Business Systems	903 - Customer records and collection expenses	Business Area Adjustment	Michael O. Remington	(0.16)
36	Business Systems	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	123,848.77
37	Business Systems	920 - Administrative and general salaries	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(41.00)
38	Business Systems	921 - Office supplies and expenses	Business Area Adjustment	Michael O. Remington	(927.48)
39	Business Systems	926 - Employee pensions and benefits	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.06

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
For the Twelve Months Ended December 31, 2020

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
40	Business Systems Total				\$ 154,847.44
41	Chief Customer and Innovation Office	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 0.07
42	Chief Customer and Innovation Office	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	340.12
43	Chief Customer and Innovation Office	903 - Customer records and collection expenses	Business Area Adjustment	Adam R. Dietenberger	(7.22)
44	Chief Customer and Innovation Office	909 - Customer Service Instructional Advertising	Advertising	Stephanie N. Niemi	(45,349.86)
45	Chief Customer and Innovation Office	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	26,311.99
46	Chief Customer and Innovation Office	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(367.82)
47	Chief Customer and Innovation Office	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(973,159.86)
48	Chief Customer and Innovation Officer Total				\$ (992,232.59)
49	Chief Executive Officer	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 11,669.12
50	Chief Executive Officer	930.2 - Miscellaneous general expenses	Board of Directors	Stephanie N. Niemi	(531,017.42)
51	Chief Executive Officer Total				\$ (519,348.30)
52	Chief Financial Officer	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,791.69
53	Chief Financial Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(50.78)
54	Chief Financial Officer Total				\$ 2,740.92
55	Controller	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 180.33
56	Controller	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	106.72
57	Controller	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	88,026.41
58	Controller	920 - Administrative and general salaries	Foundation	William A. Grant	(419.36)
59	Controller	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(184.97)
60	Controller Total				\$ 87,709.13
61	Corporate Giving	408.1 - Tax Other Than Income Tax - Payroll	Foundation	William A. Grant	\$ (67.68)
62	Corporate Giving	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	52.35
63	Corporate Giving	920 - Administrative and general salaries	Foundation	William A. Grant	(19,165.88)
64	Corporate Giving	921 - Office supplies and expenses	Business Area Adjustment	William A. Grant	(8.23)
65	Corporate Giving	921 - Office supplies and expenses	Foundation	William A. Grant	(6,408.97)
66	Corporate Giving	923 - Outside services employed	Foundation	William A. Grant	(96.33)
67	Corporate Giving	925 - Injuries & Damages	Foundation	William A. Grant	(1.11)
68	Corporate Giving	926 - Employee pensions and benefits	Foundation	William A. Grant	(225.00)
69	Corporate Giving	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(51.88)
70	Corporate Giving	930.2 - Miscellaneous general expenses	Foundation	William A. Grant	(891.74)
71	Corporate Giving Total				\$ (26,864.47)
72	Corporate Other	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 800.50
73	Corporate Other Total				\$ 800.50

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For the Twelve Months Ended December 31, 2020

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
74	Corporate Secretary	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 839.12
75	Corporate Secretary	921 - Office supplies and expenses	Business Area Adjustment	Carol C. Bouw	(637.99)
76	Corporate Secretary	930.2 - Miscellaneous general expenses	Board of Directors	Stephanie N. Niemi	(130.90)
77	Corporate Secretary Total				\$ 70.23
78	Corporate Strategy and Communication	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 16,383.26
79	Corporate Strategy and Communication Total				\$ 16,383.26
80	Customer Care	901 - Supervision	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 647.66
81	Customer Care	901 - Supervision	Business Area Adjustment	Nora Lindgren	(33.07)
82	Customer Care	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	670.06
83	Customer Care	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	62,484.60
84	Customer Care	903 - Customer records and collection expenses	Business Area Adjustment	Nora Lindgren	(5,481.26)
85	Customer Care	908 - Customer assistance expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,920.10
86	Customer Care	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(388.42)
87	Customer Care Total				\$ 59,819.67
88	Distribution Business Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 4,153.38
89	Distribution Business Operations	580 - Operation supervision and engineering	Business Area Adjustment	Casey S. Meeks	(257.83)
90	Distribution Business Operations	585 - Street Lighting and Signal System Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	797.32
91	Distribution Business Operations	585 - Street Lighting and Signal System Expenses	Business Area Adjustment	Casey S. Meeks	(19.23)
92	Distribution Business Operations	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4,077.77
93	Distribution Business Operations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,441.90
94	Distribution Business Operations	588 - Miscellaneous distribution expenses	Business Area Adjustment	Casey S. Meeks	(98.35)
95	Distribution Business Operations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,464.15
96	Distribution Business Operations	921 - Office supplies and expenses	Business Area Adjustment	Casey S. Meeks	(277.65)
97	Distribution Business Operations Total				\$ 14,281.46
98	Distribution Electric Engineering	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 3,734.30
99	Distribution Electric Engineering	580 - Operation supervision and engineering	Business Area Adjustment	Casey S. Meeks	(4,019.40)
100	Distribution Electric Engineering	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	250.92
101	Distribution Electric Engineering Total				\$ (34.19)
102	Distribution Planning & Performance	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,877.48
103	Distribution Planning & Performance	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	742.09
104	Distribution Planning & Performance	921 - Office supplies and expenses	Business Area Adjustment	Casey S. Meeks	(1,416.63)
105	Distribution Planning & Performance Total				\$ 2,202.94
106	ES Business Operations	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 12,459.04

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
107	ES Business Operations	500 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(61.80)
108	ES Business Operations	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,632.34
109	ES Business Operations	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,744.36
110	ES Business Operations	546 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(33.01)
111	ES Business Operations	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,632.34
112	ES Business Operations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.81
113	ES Business Operations Total				\$ 18,375.07
114	ES Engineering & Construction	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 12,668.93
115	ES Engineering & Construction	500 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(420.68)
116	ES Engineering & Construction	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,996.74
117	ES Engineering & Construction	506 - Miscellaneous steam power expenses	Business Area Adjustment	David A. Low	(917.60)
118	ES Engineering & Construction	510 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4,767.32
119	ES Engineering & Construction	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	578.38
120	ES Engineering & Construction	551 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,193.67
121	ES Engineering & Construction	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	35.59
122	ES Engineering & Construction	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	321.15
123	ES Engineering & Construction Total				\$ 22,223.50
124	ES Environmental	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 21,914.87
125	ES Environmental	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	36,538.13
126	ES Environmental	506 - Miscellaneous steam power expenses	Business Area Adjustment	David A. Low	(9.31)
127	ES Environmental	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,815.16
128	ES Environmental	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	442.55
129	ES Environmental	590 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	785.36
130	ES Environmental	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	18,756.75
131	ES Environmental	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(61.45)
132	ES Environmental Total				\$ 80,182.07
133	ES Performance Optimization	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 21,965.54
134	ES Performance Optimization	500 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(52.56)
135	ES Performance Optimization	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	6,421.38
136	ES Performance Optimization	512 - Maintenance of boiler plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	18,785.78
137	ES Performance Optimization	512 - Maintenance of boiler plant	Business Area Adjustment	David A. Low	(71.25)
138	ES Performance Optimization	513 - Maintenance of electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	10,271.02
139	ES Performance Optimization	514 - Maintenance of miscellaneous steam plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	482.22
140	ES Performance Optimization	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4,906.49
141	ES Performance Optimization	546 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(9.90)
142	ES Performance Optimization	548 - Generation Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,140.68
143	ES Performance Optimization	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	255.24

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
144	ES Performance Optimization	551 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	8,633.33
145	ES Performance Optimization	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	9,015.07
146	ES Performance Optimization	554 - Maintenance of miscellaneous other power generation plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	334.34
147	ES Performance Optimization	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(185.97)
148	ES Performance Optimization Total				\$ 81,891.42
149	ES VP Energy Supply	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,073.11
150	ES VP Energy Supply	500 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(43,76)
151	ES VP Energy Supply	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	453.13
152	ES VP Energy Supply	546 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(15.54)
153	ES VP Energy Supply	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	122.58
154	ES VP Energy Supply Total				\$ 2,589.51
155	ES VP Operations	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,534.91
156	ES VP Operations	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	31.32
157	ES VP Operations	512 - Maintenance of boiler plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	808.92
158	ES VP Operations	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	556.93
159	ES VP Operations	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	8.38
160	ES VP Operations	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,271.69
161	ES VP Operations	557 - Other expenses	SIP Expense	Michael P. Deselich	(497,465.03)
162	ES VP Operations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	6,702.70
163	ES VP Operations	921 - Office supplies and expenses	Business Area Adjustment	David A. Low	(34.98)
164	ES VP Operations Total				\$ (483,585.16)
165	ES Wind	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,540.69
166	ES Wind	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,183.71
167	ES Wind	551 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,373.18
168	ES Wind Total				\$ 6,097.58
169	Enterprise Security	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 207.65
170	Enterprise Security	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	55,749.92
171	Enterprise Security	921 - Office supplies and expenses	Business Area Adjustment	James W. Sample	389.88
172	Enterprise Security	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(79,916.15)
173	Enterprise Security Total				\$ (23,568.70)
174	Enterprise Training	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 7.12
175	Enterprise Training	500 - Operation supervision and engineering	Business Area Adjustment	Michael P. Deselich	(11.89)
176	Enterprise Training	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	8,633.54
177	Enterprise Training	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.91
178	Enterprise Training	546 - Operation supervision and engineering	Business Area Adjustment	Michael P. Deselich	(3.18)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
179	Enterprise Training	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	(4.69)
180	Enterprise Training	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	20.96
181	Enterprise Training	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	9,054.84
182	Enterprise Training	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5,747.62
183	Enterprise Training	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	14,252.41
184	Enterprise Training	921 - Office supplies and expenses	Business Area Adjustment	Michael P. Deselich	(89.18)
185	Enterprise Training Total				\$ 37,609.47
186	Finance & Corporate Development	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 4,948.98
187	Finance & Corporate Development	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5,227.12
188	Finance & Corporate Development	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	170.96
189	Finance & Corporate Development	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	596.08
190	Finance & Corporate Development	908 - Customer assistance expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	149.76
191	Finance & Corporate Development	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	75,843.42
192	Finance & Corporate Development	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(204.99)
193	Finance & Corporate Development	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(29.11)
194	Finance & Corporate Development Total				\$ 86,702.21
195	GC Claims	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 4,618.02
196	GC Claims	921 - Office supplies and expenses	Business Area Adjustment	Carol C. Bouw	(117.10)
197	GC Claims Total				\$ 4,500.92
198	GC Legal Services	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,734.36
199	GC Legal Services	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	49,805.39
200	GC Legal Services	921 - Office supplies and expenses	Business Area Adjustment	Carol C. Bouw	(1,744.85)
201	GC Legal Services	928 - Regulatory Commission Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	105.75
202	GC Legal Services	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(323.48)
203	GC Legal Services Total				\$ 50,577.17
204	Gas Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 1,368.96
205	Gas Operations	580 - Operation supervision and engineering	Business Area Adjustment	Casey S. Meeks	(606.49)
206	Gas Operations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	49.03
207	Gas Operations Total				\$ 811.50
208	Human Resources	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 44,965.50
209	Human Resources	921 - Office supplies and expenses	Business Area Adjustment	Michael P. Deselich	(205.81)
210	Human Resources	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	14,169.59
211	Human Resources Total				\$ 58,929.28
212	Investor Relations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 1,542.37

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
213	Investor Relations Total				\$ 1,542.37
214	Marketing	908 - Customer assistance expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 159.10
215	Marketing	910 - Miscellaneous customer service and informational expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3.74
216	Marketing	912 - Sales Demo & Sales	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	237.99
217	Marketing	912 - Sales Demo & Sales	Business Area Adjustment	Shawn M. White	(5,127.11)
218	Marketing	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	11,857.12
219	Marketing	921 - Office supplies and expenses	Business Area Adjustment	Shawn M. White	(965.69)
220	Marketing	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(1,068.75)
221	Marketing Total				\$ 5,096.40
222	OS Senior VP - Commercial Operatio	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 14,321.05
223	OS Senior VP - Commercial Operatio	501 - Fuel	Business Area Adjustment	Jeffrey A. Butler	(15.13)
224	OS Senior VP - Commercial Operatio	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,839.27
225	OS Senior VP - Commercial Operatio	556 - System control and load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	27,908.97
226	OS Senior VP - Commercial Operatio	556 - System control and load dispatching	Business Area Adjustment	Jeffrey A. Butler	(137.00)
227	OS Senior VP - Commercial Operatio	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	19,434.49
228	OS Senior VP - Commercial Operatio	557 - Other expenses	Business Area Adjustment	Jeffrey A. Butler	(423.53)
229	OS Senior VP - Commercial Operatio	561.5 - Reliability planning and standards development	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	298.50
230	OS Senior VP - Commercial Operatio	561.7 - Generation interconnection studies	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,523.71
231	OS Senior VP - Commercial Operatio	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
232	OS Senior VP - Commercial Operatio	566 - Miscellaneous transmission expenses	Business Area Adjustment	Jeffrey A. Butler	(86.80)
233	OS Senior VP - Commercial Operatio	575.1 - Operation Supervision	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,566.11
234	OS Senior VP - Commercial Operatio	575.1 - Operation Supervision	Business Area Adjustment	Jeffrey A. Butler	(59.87)
235	OS Senior VP - Commercial Operatio	575.2 - Day-ahead and real-time market administration	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	7,964.53
236	OS Senior VP - Commercial Operatio	575.5 - Ancillary services market administration	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	395.06
237	OS Senior VP - Commercial Operatio	575.6 - Market monitoring and compliance	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	693.18
238	OS Senior VP - Commercial Operatio	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	10,336.35
239	OS Senior VP - Commercial Operatio	920 - Administrative and general salaries	Business Area Adjustment	Jeffrey A. Butler	(305.49)
240	OS Senior VP - Commercial Operatio	921 - Office supplies and expenses	Business Area Adjustment	Jeffrey A. Butler	(695.26)
241	OS Senior VP - Commercial Operations Total				\$ 88,558.14
242	PSCo President	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 4,085.52
243	PSCo President	921 - Office supplies and expenses	Business Area Adjustment	William A. Grant	(25.61)
244	PSCo President Total				\$ 4,059.91
245	Policy & Regulatory Compliance	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 19,742.44
246	Policy & Regulatory Compliance	921 - Office supplies and expenses	Business Area Adjustment	Jeff R. Lyng	(5.83)
247	Policy & Regulatory Compliance Total				\$ 19,736.61

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
248	Property Services	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 0.01
249	Property Services	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.01
250	Property Services	502 - Steam expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.26
251	Property Services	505 - Electric expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.12
252	Property Services	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,929.69
253	Property Services	506 - Miscellaneous steam power expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2.36)
254	Property Services	506 - Miscellaneous steam power expenses	Business Area Adjustment	Lawrence A. Bick	(13.25)
255	Property Services	510 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.03
256	Property Services	511 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.81
257	Property Services	511 - Maintenance of structures	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
258	Property Services	512 - Maintenance of boiler plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3.21
259	Property Services	512 - Maintenance of boiler plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
260	Property Services	512 - Maintenance of boiler plant	Business Area Adjustment	Lawrence A. Bick	(0.01)
261	Property Services	513 - Maintenance of electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.61
262	Property Services	513 - Maintenance of electric plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
263	Property Services	514 - Maintenance of miscellaneous steam plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.91
264	Property Services	514 - Maintenance of miscellaneous steam plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
265	Property Services	548 - Generation Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
266	Property Services	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	404.61
267	Property Services	549 - Miscellaneous other power generation expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.22)
268	Property Services	549 - Miscellaneous other power generation expenses	Business Area Adjustment	Lawrence A. Bick	(1.30)
269	Property Services	552 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.02
270	Property Services	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.19
271	Property Services	554 - Maintenance of miscellaneous other power generation plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.18
272	Property Services	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
273	Property Services	557 - Other expenses	SIP Expense	Michael P. Deselich	0.01
274	Property Services	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.25
275	Property Services	560 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
276	Property Services	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.02
277	Property Services	561.5 - Reliability planning and standards development	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
278	Property Services	561.6 - Transmission service studies	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
279	Property Services	562 - Station expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.23
280	Property Services	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,757.50
281	Property Services	566 - Miscellaneous transmission expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1.03)
282	Property Services	566 - Miscellaneous transmission expenses	Business Area Adjustment	Lawrence A. Bick	(6.09)
283	Property Services	570 - Maintenance of station equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.36
284	Property Services	570 - Maintenance of station equipment	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
285	Property Services	571 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.06
286	Property Services	575.1 - Operation Supervision	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	45.66
287	Property Services	575.1 - Operation Supervision	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.03)

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
For the Twelve Months Ended December 31, 2020

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
288	Property Services	575.1 - Operation Supervision	Business Area Adjustment	Lawrence A. Bick	(0.16)
289	Property Services	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.36
290	Property Services	580 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
291	Property Services	581 - Load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
292	Property Services	582 - Distribution Operation Station Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	6.79
293	Property Services	582 - Distribution Operation Station Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
294	Property Services	582 - Distribution Operation Station Expenses	Business Area Adjustment	Lawrence A. Bick	(0.03)
295	Property Services	583 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.15
296	Property Services	584 - Underground Line Expense	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.01
297	Property Services	585 - Street Lighting and Signal System Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.05
298	Property Services	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.04
299	Property Services	586 - Meter expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
300	Property Services	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,532.69
301	Property Services	588 - Miscellaneous distribution expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1.47)
302	Property Services	588 - Miscellaneous distribution expenses	Business Area Adjustment	Lawrence A. Bick	(8.64)
303	Property Services	592 - Distribution Maintenance of Station Equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.06
304	Property Services	593 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.51
305	Property Services	594 - Maintenance of Underground Lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.01
306	Property Services	596 - Maintenance of Street Lighting and Signal Systems	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.17
307	Property Services	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	6.57
308	Property Services	902 - Meter reading expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
309	Property Services	902 - Meter reading expenses	Business Area Adjustment	Lawrence A. Bick	(0.02)
310	Property Services	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.23
311	Property Services	905 - Miscellaneous Customer Accounts Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	388.62
312	Property Services	905 - Miscellaneous Customer Accounts Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.24)
313	Property Services	905 - Miscellaneous Customer Accounts Expenses	Business Area Adjustment	Lawrence A. Bick	(1.03)
314	Property Services	908 - Customer assistance expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.95
315	Property Services	910 - Miscellaneous customer service and informational expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	218.96
316	Property Services	910 - Miscellaneous customer service and informational expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.12)
317	Property Services	910 - Miscellaneous customer service and informational expenses	Business Area Adjustment	Lawrence A. Bick	(0.82)
318	Property Services	912 - Sales Demo & Sales	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.04
319	Property Services	916 - Miscellaneous Sales Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	21.94
320	Property Services	916 - Miscellaneous Sales Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.02)
321	Property Services	916 - Miscellaneous Sales Expenses	Business Area Adjustment	Lawrence A. Bick	(0.04)
322	Property Services	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,504.52
323	Property Services	920 - Administrative and general salaries	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.74)
324	Property Services	921 - Office supplies and expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.52
325	Property Services	921 - Office supplies and expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
326	Property Services	921 - Office supplies and expenses	Business Area Adjustment	Lawrence A. Bick	(4.15)
327	Property Services	926 - Employee pensions and benefits	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.02

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
328	Property Services	928 - Regulatory Commission Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.06
329	Property Services	930.2 - Miscellaneous general expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
330	Property Services	931 - Rents	Foundation	William A. Grant	(0.03)
331	Property Services Total				\$ 10,794.23
332	Resource Planning	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 12,356.96
333	Resource Planning	557 - Other expenses	Business Area Adjustment	Bennie F. Weeks	(81.60)
334	Resource Planning	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	7,241.08
335	Resource Planning	921 - Office supplies and expenses	Business Area Adjustment	Bennie F. Weeks	(88.08)
336	Resource Planning Total				\$ 19,428.36
337	Risk Management and Audit Services	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 7,625.48
338	Risk Management and Audit Services	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	17,307.52
339	Risk Management and Audit Services	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(142.16)
340	Risk Management and Audit Services	930.2 - Miscellaneous general expenses	Board of Directors	Stephanie N. Niemi	(517.98)
341	Risk Management and Audit Services Total				\$ 24,272.86
342	SS Company Benefits	408.1 - Tax Other Than Income Tax - Payroll	Foundation	William A. Grant	\$ (1,532.20)
343	SS Company Benefits	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
344	SS Company Benefits	500 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(6,942.62)
345	SS Company Benefits	500 - Operation supervision and engineering	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.58
346	SS Company Benefits	501 - Fuel	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(4,743.05)
347	SS Company Benefits	501 - Fuel	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
348	SS Company Benefits	502 - Steam expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.08
349	SS Company Benefits	502 - Steam expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(12.81)
350	SS Company Benefits	502 - Steam expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	58.99
351	SS Company Benefits	505 - Electric expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.10
352	SS Company Benefits	505 - Electric expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(18.33)
353	SS Company Benefits	505 - Electric expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	74.40
354	SS Company Benefits	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.20
355	SS Company Benefits	506 - Miscellaneous steam power expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(7,695.24)
356	SS Company Benefits	506 - Miscellaneous steam power expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	147.03
357	SS Company Benefits	510 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
358	SS Company Benefits	510 - Maintenance supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(301.69)
359	SS Company Benefits	510 - Maintenance supervision and engineering	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	3.52
360	SS Company Benefits	511 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.18
361	SS Company Benefits	511 - Maintenance of structures	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(28.20)
362	SS Company Benefits	511 - Maintenance of structures	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	135.50
363	SS Company Benefits	512 - Maintenance of boiler plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.27
364	SS Company Benefits	512 - Maintenance of boiler plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2,530.31)

Southwestern Public Service Company

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(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Affiliate Class	FERC Account	Explanation for Pro Formas	Sponsor	Pro Formas (Total Company)
365	SS Company Benefits	512 - Maintenance of boiler plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	197.14
366	SS Company Benefits	513 - Maintenance of electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.25
367	SS Company Benefits	513 - Maintenance of electric plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,282.91)
368	SS Company Benefits	513 - Maintenance of electric plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	194.27
369	SS Company Benefits	514 - Maintenance of miscellaneous steam plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.26
370	SS Company Benefits	514 - Maintenance of miscellaneous steam plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(38.81)
371	SS Company Benefits	514 - Maintenance of miscellaneous steam plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	186.97
372	SS Company Benefits	546 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,529.12)
373	SS Company Benefits	548 - Generation Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.02)
374	SS Company Benefits	548 - Generation Expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.05
375	SS Company Benefits	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.30
376	SS Company Benefits	549 - Miscellaneous other power generation expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(687.51)
377	SS Company Benefits	549 - Miscellaneous other power generation expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	220.64
378	SS Company Benefits	551 - Maintenance supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,209.64)
379	SS Company Benefits	552 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.01
380	SS Company Benefits	552 - Maintenance of structures	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.75)
381	SS Company Benefits	552 - Maintenance of structures	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	5.80
382	SS Company Benefits	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.04
383	SS Company Benefits	553 - Maintenance of generating and electric plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,169.44)
384	SS Company Benefits	553 - Maintenance of generating and electric plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	29.13
385	SS Company Benefits	554 - Maintenance of miscellaneous other power generation plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.18
386	SS Company Benefits	554 - Maintenance of miscellaneous other power generation plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(19.79)
387	SS Company Benefits	554 - Maintenance of miscellaneous other power generation plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	135.89
388	SS Company Benefits	556 - System control and load dispatching	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2,782.25)
389	SS Company Benefits	557 - Other expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(5,546.17)
390	SS Company Benefits	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.03
391	SS Company Benefits	560 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(19,132.95)
392	SS Company Benefits	560 - Operation supervision and engineering	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	21.76
393	SS Company Benefits	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
394	SS Company Benefits	561.2 - Load dispatch-Monitor and operate transmiss system	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(692.11)
395	SS Company Benefits	561.2 - Load dispatch-Monitor and operate transmiss system	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.70
396	SS Company Benefits	561.5 - Reliability planning and standards development	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(8.05)
397	SS Company Benefits	561.6 - Transmission service studies	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
398	SS Company Benefits	561.6 - Transmission service studies	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.72)
399	SS Company Benefits	561.6 - Transmission service studies	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.22
400	SS Company Benefits	561.7 - Generation interconnection studies	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(506.77)
401	SS Company Benefits	562 - Station expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
402	SS Company Benefits	562 - Station expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1.28)
403	SS Company Benefits	562 - Station expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.28
404	SS Company Benefits	563 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.10

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
405	SS Company Benefits	563 - Overhead line expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(20.81)
406	SS Company Benefits	563 - Overhead line expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	74.05
407	SS Company Benefits	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.03
408	SS Company Benefits	566 - Miscellaneous transmission expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,962.78)
409	SS Company Benefits	566 - Miscellaneous transmission expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	25.43
410	SS Company Benefits	570 - Maintenance of station equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.04
411	SS Company Benefits	570 - Maintenance of station equipment	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(3.87)
412	SS Company Benefits	570 - Maintenance of station equipment	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	28.22
413	SS Company Benefits	571 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.03
414	SS Company Benefits	571 - Maintenance of overhead lines	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(151.36)
415	SS Company Benefits	571 - Maintenance of overhead lines	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	26.97
416	SS Company Benefits	575.1 - Operation Supervision	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(519.09)
417	SS Company Benefits	575.2 - Day-ahead and real-time market administration	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(996.56)
418	SS Company Benefits	575.5 - Ancillary services market administration	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(51.26)
419	SS Company Benefits	575.6 - Market monitoring and compliance	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(74.90)
420	SS Company Benefits	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.12
421	SS Company Benefits	580 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,710.06)
422	SS Company Benefits	580 - Operation supervision and engineering	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	86.78
423	SS Company Benefits	581 - Load dispatching	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(187.07)
424	SS Company Benefits	582 - Distribution Operation Station Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
425	SS Company Benefits	582 - Distribution Operation Station Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(32.83)
426	SS Company Benefits	582 - Distribution Operation Station Expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.50
427	SS Company Benefits	583 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.10
428	SS Company Benefits	583 - Overhead line expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(156.28)
429	SS Company Benefits	583 - Overhead line expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	67.83
430	SS Company Benefits	584 - Underground Line Expense	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
431	SS Company Benefits	584 - Underground Line Expense	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.10)
432	SS Company Benefits	584 - Underground Line Expense	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.55
433	SS Company Benefits	585 - Street Lighting and Signal System Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
434	SS Company Benefits	585 - Street Lighting and Signal System Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(64.89)
435	SS Company Benefits	585 - Street Lighting and Signal System Expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.31
436	SS Company Benefits	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.04
437	SS Company Benefits	586 - Meter expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(496.85)
438	SS Company Benefits	586 - Meter expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	27.81
439	SS Company Benefits	587 - Distribution Operation Customer Installations expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.09)
440	SS Company Benefits	587 - Distribution Operation Customer Installations expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.07
441	SS Company Benefits	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.15
442	SS Company Benefits	588 - Miscellaneous distribution expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2,481.45)
443	SS Company Benefits	588 - Miscellaneous distribution expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	111.88
444	SS Company Benefits	590 - Maintenance supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(73.13)

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Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
For the Twelve Months Ended December 31, 2020

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
445	SS Company Benefits	592 - Distribution Maintenance of Station Equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.02
446	SS Company Benefits	592 - Distribution Maintenance of Station Equipment	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2.88)
447	SS Company Benefits	592 - Distribution Maintenance of Station Equipment	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	15.01
448	SS Company Benefits	593 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.28
449	SS Company Benefits	593 - Maintenance of overhead lines	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(580.03)
450	SS Company Benefits	593 - Maintenance of overhead lines	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	205.55
451	SS Company Benefits	594 - Maintenance of Underground Lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
452	SS Company Benefits	594 - Maintenance of Underground Lines	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.04)
453	SS Company Benefits	594 - Maintenance of Underground Lines	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.51
454	SS Company Benefits	596 - Maintenance of Street Lighting and Signal Systems	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.02
455	SS Company Benefits	596 - Maintenance of Street Lighting and Signal Systems	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1.56)
456	SS Company Benefits	596 - Maintenance of Street Lighting and Signal Systems	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	12.29
457	SS Company Benefits	598 - Maintenance of Miscellaneous Distribution Plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
458	SS Company Benefits	598 - Maintenance of Miscellaneous Distribution Plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
459	SS Company Benefits	901 - Supervision	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(91.48)
460	SS Company Benefits	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.27
461	SS Company Benefits	902 - Meter reading expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(325.11)
462	SS Company Benefits	902 - Meter reading expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	192.38
463	SS Company Benefits	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.06
464	SS Company Benefits	903 - Customer records and collection expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(7,747.11)
465	SS Company Benefits	903 - Customer records and collection expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	42.43
466	SS Company Benefits	905 - Miscellaneous Customer Accounts Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(44.94)
467	SS Company Benefits	908 - Customer assistance expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.04
468	SS Company Benefits	908 - Customer assistance expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(266.83)
469	SS Company Benefits	908 - Customer assistance expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	26.20
470	SS Company Benefits	910 - Miscellaneous customer service and informational expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(28.34)
471	SS Company Benefits	912 - Sales Demo & Sales	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
472	SS Company Benefits	912 - Sales Demo & Sales	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(27.42)
473	SS Company Benefits	912 - Sales Demo & Sales	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.97
474	SS Company Benefits	916 - Miscellaneous Sales Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2.07)
475	SS Company Benefits	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,182.43
476	SS Company Benefits	920 - Administrative and general salaries	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(83,096.42)
477	SS Company Benefits	920 - Administrative and general salaries	Foundation	William A. Grant	(2,437.99)
478	SS Company Benefits	920 - Administrative and general salaries	LTI	Stephanie N. Niemi/Michael P. Deselich	(5,586,084.57)
479	SS Company Benefits	920 - Administrative and general salaries	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	16,857.95
480	SS Company Benefits	921 - Office supplies and expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.16
481	SS Company Benefits	921 - Office supplies and expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(25.01)
482	SS Company Benefits	921 - Office supplies and expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	115.80
483	SS Company Benefits	925 - Injuries & Damages	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
484	SS Company Benefits	925 - Injuries & Damages	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.03

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
485	SS Company Benefits	925 - Injuries & Damages	Foundation	William A. Grant	(20.30)
486	SS Company Benefits	925 - Injuries & Damages	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.07)
487	SS Company Benefits	926 - Employee pensions and benefits	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,136.36
488	SS Company Benefits	926 - Employee pensions and benefits	Executive Perquisites	Stephanie N. Niemi	(8,214.79)
489	SS Company Benefits	926 - Employee pensions and benefits	Foundation	William A. Grant	(3,942.15)
490	SS Company Benefits	926 - Employee pensions and benefits	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	816,757.30
491	SS Company Benefits	928 - Regulatory Commission Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.09
492	SS Company Benefits	928 - Regulatory Commission Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(33.49)
493	SS Company Benefits	928 - Regulatory Commission Expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	62.39
494	SS Company Benefits	930.2 - Miscellaneous general expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.51)
495	SS Company Benefits Total				\$ (4,920,888.90)
496	Strategic Revenue Initiatives	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,596.56
497	Strategic Revenue Initiatives	921 - Office supplies and expenses	Business Area Adjustment	William A. Grant	(180.20)
498	Strategic Revenue Initiatives	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(3,454.92)
499	Strategic Revenue Initiatives	930.1 - General advertising expenses	Business Area Adjustment	William A. Grant	(156.53)
500	Strategic Revenue Initiatives Total				\$ (1,195.09)
501	Supply Chain	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 9.63
502	Supply Chain	500 - Operation supervision and engineering	Business Area Adjustment	Robert H. Kunze	(0.09)
503	Supply Chain	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	14.67
504	Supply Chain	501 - Fuel	Business Area Adjustment	Robert H. Kunze	(0.13)
505	Supply Chain	502 - Steam expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	85.96
506	Supply Chain	502 - Steam expenses	Business Area Adjustment	Robert H. Kunze	(0.53)
507	Supply Chain	505 - Electric expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	111.28
508	Supply Chain	505 - Electric expenses	Business Area Adjustment	Robert H. Kunze	(0.81)
509	Supply Chain	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	297.84
510	Supply Chain	506 - Miscellaneous steam power expenses	Business Area Adjustment	Robert H. Kunze	(3.36)
511	Supply Chain	510 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	12.41
512	Supply Chain	510 - Maintenance supervision and engineering	Business Area Adjustment	Robert H. Kunze	(0.06)
513	Supply Chain	511 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	197.24
514	Supply Chain	511 - Maintenance of structures	Business Area Adjustment	Robert H. Kunze	(2.01)
515	Supply Chain	512 - Maintenance of boiler plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	304.02
516	Supply Chain	512 - Maintenance of boiler plant	Business Area Adjustment	Robert H. Kunze	(4.38)
517	Supply Chain	513 - Maintenance of electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	264.99
518	Supply Chain	513 - Maintenance of electric plant	Business Area Adjustment	Robert H. Kunze	(3.01)
519	Supply Chain	514 - Maintenance of miscellaneous steam plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	274.95
520	Supply Chain	514 - Maintenance of miscellaneous steam plant	Business Area Adjustment	Robert H. Kunze	(2.76)
521	Supply Chain	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5.93
522	Supply Chain	548 - Generation Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.08

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
523	Supply Chain	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	334.10
524	Supply Chain	549 - Miscellaneous other power generation expenses	Business Area Adjustment	Robert H. Kunze	(4.03)
525	Supply Chain	552 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	8.16
526	Supply Chain	552 - Maintenance of structures	Business Area Adjustment	Robert H. Kunze	(0.02)
527	Supply Chain	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	54.17
528	Supply Chain	553 - Maintenance of generating and electric plant	Business Area Adjustment	Robert H. Kunze	(0.34)
529	Supply Chain	554 - Maintenance of miscellaneous other power generation plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	192.96
530	Supply Chain	554 - Maintenance of miscellaneous other power generation plant	Business Area Adjustment	Robert H. Kunze	(2.33)
531	Supply Chain	556 - System control and load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.94
532	Supply Chain	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	16.80
533	Supply Chain	557 - Other expenses	Business Area Adjustment	Robert H. Kunze	(0.04)
534	Supply Chain	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	118.38
535	Supply Chain	560 - Operation supervision and engineering	Business Area Adjustment	Robert H. Kunze	(6.42)
536	Supply Chain	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	22.26
537	Supply Chain	561.2 - Load dispatch-Monitor and operate transmiss system	Business Area Adjustment	Robert H. Kunze	(0.18)
538	Supply Chain	561.5 - Reliability planning and standards development	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.54
539	Supply Chain	561.5 - Reliability planning and standards development	Business Area Adjustment	Robert H. Kunze	(0.08)
540	Supply Chain	561.6 - Transmission service studies	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3.58
541	Supply Chain	561.6 - Transmission service studies	Business Area Adjustment	Robert H. Kunze	(0.01)
542	Supply Chain	562 - Station expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	9.86
543	Supply Chain	562 - Station expenses	Business Area Adjustment	Robert H. Kunze	(0.12)
544	Supply Chain	563 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	102.91
545	Supply Chain	563 - Overhead line expenses	Business Area Adjustment	Robert H. Kunze	(0.02)
546	Supply Chain	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	151.33
547	Supply Chain	566 - Miscellaneous transmission expenses	Business Area Adjustment	Robert H. Kunze	(1.61)
548	Supply Chain	570 - Maintenance of station equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	40.23
549	Supply Chain	570 - Maintenance of station equipment	Business Area Adjustment	Robert H. Kunze	(0.29)
550	Supply Chain	571 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	38.51
551	Supply Chain	571 - Maintenance of overhead lines	Business Area Adjustment	Robert H. Kunze	(4.04)
552	Supply Chain	575.1 - Operation Supervision	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.54
553	Supply Chain	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	138.80
554	Supply Chain	580 - Operation supervision and engineering	Business Area Adjustment	Robert H. Kunze	(0.89)
555	Supply Chain	581 - Load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	9.17
556	Supply Chain	581 - Load dispatching	Business Area Adjustment	Robert H. Kunze	(0.04)
557	Supply Chain	582 - Distribution Operation Station Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	231.54
558	Supply Chain	582 - Distribution Operation Station Expenses	Business Area Adjustment	Robert H. Kunze	(3.33)
559	Supply Chain	583 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	109.34
560	Supply Chain	583 - Overhead line expenses	Business Area Adjustment	Robert H. Kunze	(1.16)
561	Supply Chain	584 - Underground Line Expense	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.98
562	Supply Chain	584 - Underground Line Expense	Business Area Adjustment	Robert H. Kunze	(0.01)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
563	Supply Chain	585 - Street Lighting and Signal System Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3.41
564	Supply Chain	585 - Street Lighting and Signal System Expenses	Business Area Adjustment	Robert H. Kunze	(0.03)
565	Supply Chain	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	64.55
566	Supply Chain	586 - Meter expenses	Business Area Adjustment	Robert H. Kunze	(1.19)
567	Supply Chain	587 - Distribution Operation Customer Installations expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.24
568	Supply Chain	588 - Miscellaneous distribution expenses	Business Area Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,191.83
569	Supply Chain	588 - Miscellaneous distribution expenses	Business Area Adjustment	Robert H. Kunze	(20.69)
570	Supply Chain	592 - Distribution Maintenance of Station Equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	20.73
571	Supply Chain	592 - Distribution Maintenance of Station Equipment	Business Area Adjustment	Robert H. Kunze	(0.13)
572	Supply Chain	593 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	296.92
573	Supply Chain	593 - Maintenance of overhead lines	Business Area Adjustment	Robert H. Kunze	(9.46)
574	Supply Chain	594 - Maintenance of Underground Lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.74
575	Supply Chain	594 - Maintenance of Underground Lines	Business Area Adjustment	Robert H. Kunze	(0.01)
576	Supply Chain	596 - Maintenance of Street Lighting and Signal Systems	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	17.82
577	Supply Chain	596 - Maintenance of Street Lighting and Signal Systems	Business Area Adjustment	Robert H. Kunze	(0.16)
578	Supply Chain	598 - Maintenance of Miscellaneous Distribution Plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
579	Supply Chain	901 - Supervision	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.51
580	Supply Chain	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	314.14
581	Supply Chain	902 - Meter reading expenses	Business Area Adjustment	Robert H. Kunze	(4.70)
582	Supply Chain	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	255.00
583	Supply Chain	903 - Customer records and collection expenses	Business Area Adjustment	Robert H. Kunze	(2.74)
584	Supply Chain	905 - Miscellaneous Customer Accounts Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5.09
585	Supply Chain	905 - Miscellaneous Customer Accounts Expenses	Business Area Adjustment	Robert H. Kunze	(0.01)
586	Supply Chain	908 - Customer assistance expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	39.65
587	Supply Chain	908 - Customer assistance expenses	Business Area Adjustment	Robert H. Kunze	(0.52)
588	Supply Chain	910 - Miscellaneous customer service and informational expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.59
589	Supply Chain	912 - Sales Demo & Sales	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	6.36
590	Supply Chain	916 - Miscellaneous Sales Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.26
591	Supply Chain	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,382.71
592	Supply Chain	920 - Administrative and general salaries	Foundation	William A. Grant	(5.30)
593	Supply Chain	921 - Office supplies and expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	171.69
594	Supply Chain	921 - Office supplies and expenses	Business Area Adjustment	Robert H. Kunze	(19.47)
595	Supply Chain	921 - Office supplies and expenses	Foundation	William A. Grant	(0.21)
596	Supply Chain	923 - Outside services employed	Foundation	William A. Grant	(0.85)
597	Supply Chain	925 - Injuries & Damages	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.03)
598	Supply Chain	928 - Regulatory Commission Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	93.07
599	Supply Chain	928 - Regulatory Commission Expenses	Business Area Adjustment	Robert H. Kunze	(0.40)
600	Supply Chain	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(79.31)
601	Supply Chain	930.2 - Miscellaneous general expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5.01
602	Supply Chain	930.2 - Miscellaneous general expenses	Business Area Adjustment	Robert H. Kunze	(0.02)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
603	Supply Chain Total				\$ 7,851.07
604	Tax Services	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 14,460.76
605	Tax Services	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(25.09)
606	Tax Services Total				\$ 14,435.67
607	Transmission & Substations	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 144,653.68
608	Transmission & Substations	560 - Operation supervision and engineering	Business Area Adjustment	Perry D. Foster	(35,254.41)
609	Transmission & Substations	561.2 - Load dispatch-Monitor and operate transmiss system	Business Area Adjustment	Perry D. Foster	(30.68)
610	Transmission & Substations	563 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	39.93
611	Transmission & Substations	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,759.35
612	Transmission & Substations	566 - Miscellaneous transmission expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(57.65)
613	Transmission & Substations	571 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	226.53
614	Transmission & Substations	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,183.18
615	Transmission & Substations	580 - Operation supervision and engineering	Business Area Adjustment	Perry D. Foster	(7.28)
616	Transmission & Substations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	218.01
617	Transmission & Substations	926 - Employee pensions and benefits	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.60
618	Transmission & Substations Total				\$ 112,733.25
619	Treasurer	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 13,369.31
620	Treasurer	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(59.72)
621	Treasurer Total				\$ 13,309.58
622	VP Distribution Operations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 297.32
623	VP Distribution Operations	588 - Miscellaneous distribution expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(11.95)
624	VP Distribution Operations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,797.86
625	VP Distribution Operations	921 - Office supplies and expenses	Business Area Adjustment	Casey S. Meeks	(5,460.40)
626	VP Distribution Operations	923 - Outside services employed	Business Area Adjustment	Casey S. Meeks	(751.43)
627	VP Distribution Operations	931 - Rents	Business Area Adjustment	Casey S. Meeks	(1,247.93)
628	VP Distribution Operations Total				\$ (5,376.53)
629	Vegetation Management & Pole Progi	571 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 1,017.14
630	Vegetation Management & Pole Progi	583 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,379.58
631	Vegetation Management & Pole Progi	583 - Overhead line expenses	Business Area Adjustment	Casey S. Meeks	(73.10)
632	Vegetation Management & Pole Progi	593 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,827.76
633	Vegetation Management & Pole Progi	593 - Maintenance of overhead lines	Business Area Adjustment	Casey S. Meeks	(24.89)
634	Vegetation Management & Pole Program Total				\$ 6,126.49
635	Workforce Relations & Safety	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 800.49
636	Workforce Relations & Safety	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4.42

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637	Workforce Relations & Safety	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4.10
638	Workforce Relations & Safety	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5,086.45
639	Workforce Relations & Safety	909 - Customer Service Instructional Advertising	Advertising	Stephanie N. Niemi	(28,480.36)
640	Workforce Relations & Safety	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	31,826.19
641	Workforce Relations & Safety	921 - Office supplies and expenses	Business Area Adjustment	Lawrence A. Bick	(135.03)
642	Workforce Relations & Safety	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(1,254.46)
643	Workforce Relations & Safety Total				\$ 7,851.79
644	Total Witness Ross Baumgarten				\$ (6,371,082.44)
Amounts may not add or tie to other schedules due to rounding					