

## **Southwestern Public Service Company**

### **Payroll Information**

Southwestern Public Service Company's ("SPS") payroll processing generates payroll checks to employees and records the associated accounting entries. This process applies to the payroll for all employees of Xcel Energy Inc., all employees within the four Operating Companies,<sup>1</sup> and all employees of Xcel Energy Services. This process is not used for contract labor. The payroll process is made up of standard recurring payrolls referred to as "on-cycle" and exception and special run payrolls referred to as "off-cycle." The on-cycle payroll runs are semi-monthly for salaried, non-bargaining employees and bi-weekly for bargaining and hourly employees.

#### **Semi-Monthly**

The semi-monthly pay cycle begins at 12:00 a.m. on the 1<sup>st</sup> and 16<sup>th</sup> of every month and ends at 11:59 p.m. on the 15<sup>th</sup> and last day of every month. Semi-monthly payroll checks are issued on the last day of the pay cycle (the 15<sup>th</sup> and last day of the month). If that day falls on a Saturday, Sunday, or holiday the check is issued on the preceding weekday.

#### **Bi-Weekly**

The bi-weekly pay cycle begins at 12:00 a.m. Monday (Week 1) and ends at 11:59 p.m. on Sunday (Week 2). The bi-weekly payroll checks are issued every other Friday following the Sunday pay period end date. For example, a period began at 12:00 a.m. on Monday, June 1, 2020 and ended at 11:59 p.m. on Sunday, June 14, 2020. The pay checks for this period were distributed on Friday, June 19, 2020.

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<sup>1</sup> Xcel Energy is the parent company of four utility operating companies: Northern States Power Company, a Minnesota corporation ("NSP-M"); Northern States Power Company, a Wisconsin corporation ("NSP-W"); Public Service Company of Colorado, a Colorado corporation ("PSCo"); and SPS (collectively, "Operating Companies"). Xcel Energy's natural gas pipeline company is WestGas InterState, Inc. Through a subsidiary, Xcel Energy Transmission Holding Company, LLC, Xcel Energy also owns three transmission-only operating companies: Xcel Energy Southwest Transmission Company, LLC; Xcel Energy Transmission Development Company, LLC; and Xcel Energy West Transmission Company, LLC, all of which are either currently regulated by the Federal Energy Regulatory Commission ("FERC") or expected to be regulated by FERC.

Southwestern Public Service Company

Regular and Overtime Payroll

| Line No. | Month                                | Regular Payroll      | Overtime Payroll    | Other               | Total Payroll        |
|----------|--------------------------------------|----------------------|---------------------|---------------------|----------------------|
| 1        | October 2019                         | \$13,407,099         | \$1,635,621         | \$887,395           | \$15,930,115         |
| 2        | November 2019                        | \$12,002,953         | \$1,508,636         | \$1,108,869         | \$14,620,459         |
| 3        | December 2019                        | \$11,195,130         | \$1,583,191         | \$2,613,544         | \$15,391,865         |
| 4        | January 2020                         | \$13,601,136         | \$1,341,415         | \$1,013,989         | \$15,956,540         |
| 5        | February 2020                        | \$12,086,565         | \$1,492,661         | \$951,375           | \$14,530,602         |
| 6        | March 2020                           | \$14,007,601         | \$1,764,617         | \$591,619           | \$16,363,837         |
| 7        | April 2020                           | \$13,858,752         | \$1,226,289         | \$313,166           | \$15,398,206         |
| 8        | May 2020                             | \$12,801,438         | \$1,002,529         | \$584,781           | \$14,388,748         |
| 9        | June 2020                            | \$12,910,483         | \$1,343,736         | \$2,421,478         | \$16,675,697         |
| 10       | July 2020                            | \$13,879,167         | \$1,267,929         | \$1,534,184         | \$16,681,281         |
| 11       | August 2020                          | \$13,049,356         | \$1,442,206         | \$923,370           | \$15,414,932         |
| 12       | September 2020                       | \$13,396,722         | \$1,562,576         | \$1,590,092         | \$16,549,390         |
| 13       | <b>Total Test Year<sup>(1)</sup></b> | <b>\$156,196,403</b> | <b>\$17,171,406</b> | <b>\$14,533,862</b> | <b>\$187,901,671</b> |
| 14       | October 2020                         | \$13,016,367         | \$1,430,951         | \$1,211,155         | \$15,658,473         |
| 15       | November 2020                        | \$13,016,367         | \$1,430,951         | \$1,211,155         | \$15,658,473         |
| 16       | December 2020                        | \$13,016,367         | \$1,430,951         | \$1,211,155         | \$15,658,473         |
| 17       | Calendar Year 2019                   | \$150,276,706        | \$20,883,170        | \$13,330,196        | \$184,490,072        |
| 18       | Calendar Year 2018                   | \$145,445,709        | \$20,515,720        | \$11,781,995        | \$177,743,423        |
| 19       | Calendar Year 2017                   | \$146,027,561        | \$19,945,211        | \$11,843,433        | \$177,816,205        |
| 20       | Calendar Year 2016                   | \$143,055,948        | \$16,833,610        | \$10,886,430        | \$170,775,988        |

**Notes:** Numbers may be slightly different due to rounding.

This schedule contains estimates for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

The numbers included in this schedule represent the combined totals of SPS native and Xcel Energy Services ("XES") Regular and Overtime Payroll costs.

<sup>(1)</sup> The Test Year is October 1, 2019 through September 30, 2020.

**Southwestern Public Service Company**

**Regular Payroll by Category**

| <b>Line No.</b> | <b>Month</b>                         | <b>Union Payroll</b> | <b>Non-union Payroll</b> | <b>Total Regular Payroll</b> |
|-----------------|--------------------------------------|----------------------|--------------------------|------------------------------|
| 1               | October 2019                         | \$6,019,834.39       | \$7,387,264.18           | \$13,407,098.57              |
| 2               | November 2019                        | \$5,494,493.43       | \$6,508,459.97           | \$12,002,953.41              |
| 3               | December 2019                        | \$5,132,308.87       | \$6,062,821.48           | \$11,195,130.34              |
| 4               | January 2020                         | \$5,972,873.43       | \$7,628,262.63           | \$13,601,136.05              |
| 5               | February 2020                        | \$5,285,574.87       | \$6,800,990.58           | \$12,086,565.45              |
| 6               | March 2020                           | \$6,048,214.30       | \$7,959,387.00           | \$14,007,601.30              |
| 7               | April 2020                           | \$6,044,120.41       | \$7,814,631.33           | \$13,858,751.73              |
| 8               | May 2020                             | \$5,605,961.94       | \$7,195,475.77           | \$12,801,437.71              |
| 9               | June 2020                            | \$5,735,003.27       | \$7,175,480.18           | \$12,910,483.45              |
| 10              | July 2020                            | \$6,067,532.66       | \$7,811,634.29           | \$13,879,166.95              |
| 11              | August 2020                          | \$5,780,151.48       | \$7,269,204.42           | \$13,049,355.89              |
| 12              | September 2020                       | \$6,018,029.41       | \$7,378,692.57           | \$13,396,721.97              |
| 13              | <b>Total Test Year<sup>(1)</sup></b> | <b>\$69,204,098</b>  | <b>\$86,992,304</b>      | <b>\$156,196,403</b>         |
| 14              | October 2020                         | \$5,767,008          | \$7,249,359              | \$13,016,367                 |
| 15              | November 2020                        | \$5,767,008          | \$7,249,359              | \$13,016,367                 |
| 16              | December 2020                        | \$5,767,008          | \$7,249,359              | \$13,016,367                 |
| 17              | Calendar Year 2019                   | \$67,596,030         | \$82,680,675             | \$150,276,706                |
| 18              | Calendar Year 2018                   | \$63,126,871         | \$82,318,838             | \$145,445,709                |
| 19              | Calendar Year 2017                   | \$64,065,859         | \$81,961,701             | \$146,027,560                |
| 20              | Calendar Year 2016                   | \$66,419,305         | \$76,636,643             | \$143,055,948                |

**Notes:** Numbers may be slightly different due to rounding.

This schedule contains estimates for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

The numbers included in this schedule represent the combined totals of SPS native and Xcel Energy Services ("XES") Regular Payroll costs.

<sup>(1)</sup> The Test Year is October 1, 2019 through September 30, 2020.

**Southwestern Public Service Company**

**Payroll Capitalized vs. Expensed**

| Line No. | Month                                | Payroll Expensed      | Payroll Capitalized  | Other Payroll       | Total Payroll         |
|----------|--------------------------------------|-----------------------|----------------------|---------------------|-----------------------|
| 1        | October 2019                         | \$10,057,360          | \$5,354,264          | \$518,491           | \$15,930,115          |
| 2        | November 2019                        | \$9,283,096           | \$4,839,026          | \$498,336           | \$14,620,459          |
| 3        | December 2019                        | \$9,666,202           | \$5,192,656          | \$533,007           | \$15,391,865          |
| 4        | January 2020                         | \$10,515,189          | \$4,899,000          | \$542,351           | \$15,956,540          |
| 5        | February 2020                        | \$9,075,752           | \$4,958,861          | \$495,988           | \$14,530,602          |
| 6        | March 2020                           | \$9,781,825           | \$6,011,005          | \$571,007           | \$16,363,837          |
| 7        | April 2020                           | \$9,684,737           | \$5,204,244          | \$509,226           | \$15,398,206          |
| 8        | May 2020                             | \$8,640,260           | \$5,271,902          | \$476,585           | \$14,388,748          |
| 9        | June 2020                            | \$10,628,251          | \$5,551,473          | \$495,973           | \$16,675,697          |
| 10       | July 2020                            | \$9,769,992           | \$6,288,930          | \$622,359           | \$16,681,281          |
| 11       | August 2020                          | \$9,084,500           | \$5,842,245          | \$488,186           | \$15,414,932          |
| 12       | September 2020                       | \$10,143,432          | \$5,889,468          | \$516,489           | \$16,549,390          |
| 13       | <b>Total Test Year<sup>(1)</sup></b> | <b>\$ 116,330,597</b> | <b>\$ 65,303,076</b> | <b>\$ 6,267,998</b> | <b>\$ 187,901,671</b> |
| 14       | October 2020                         | \$ 9,694,216          | \$ 5,441,923         | \$ 522,333          | \$15,658,473          |
| 15       | November 2020                        | \$ 9,694,216          | \$ 5,441,923         | \$ 522,333          | \$15,658,473          |
| 16       | December 2020                        | \$ 9,694,216          | \$ 5,441,923         | \$ 522,333          | \$15,658,473          |
| 17       | Calendar Year 2019                   | \$ 118,340,914        | \$ 59,915,020        | \$ 6,234,138        | \$184,490,072         |
| 18       | Calendar Year 2018                   | \$ 117,933,367        | \$ 53,531,871        | \$ 6,278,185        | \$177,743,423         |
| 19       | Calendar Year 2017                   | \$ 114,903,819        | \$ 55,711,945        | \$ 7,200,441        | \$177,816,205         |
| 20       | Calendar Year 2016                   | \$ 113,167,946        | \$ 50,383,478        | \$ 7,224,564        | \$170,775,987         |

**Notes:** Numbers may be slightly different due to rounding.

A reconciliation of Total Payroll Expensed through the Update Period to Total Requested Payroll Expense presented in Schedule A-2 will be provided in SPS's update filing.

As discussed by Southwestern Public Service ("SPS") witness, William A. Grant, SPS will provide actual costs for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period," including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case.

<sup>(1)</sup> The Test Year is October 1, 2019 through September 31, 2020.

**Southwestern Public Service Company**

**Payroll by Company**

Southwestern Public Service Company does not jointly own any generation units; therefore, Schedule G-1.4 is not applicable.

**Southwestern Public Service Company**

**Number of Employees**

| <b>Line No.</b> | <b>Month</b>                         | <b>Full Time Employees</b> | <b>Part Time Employees</b> | <b>Total Employees</b> |
|-----------------|--------------------------------------|----------------------------|----------------------------|------------------------|
| 1               | October 2019                         | 1,151                      | 5                          | 1,156                  |
| 2               | November 2019                        | 1,154                      | 5                          | 1,159                  |
| 3               | December 2019                        | 1,162                      | 4                          | 1,166                  |
| 4               | January 2020                         | 1,168                      | 6                          | 1,174                  |
| 5               | February 2020                        | 1,163                      | 7                          | 1,170                  |
| 6               | March 2020                           | 1,158                      | 7                          | 1,165                  |
| 7               | April 2020                           | 1,161                      | 7                          | 1,168                  |
| 8               | May 2020                             | 1,155                      | 7                          | 1,162                  |
| 9               | June 2020                            | 1,150                      | 7                          | 1,157                  |
| 10              | July 2020                            | 1,143                      | 7                          | 1,150                  |
| 11              | August 2020                          | 1,139                      | 6                          | 1,145                  |
| 12              | September 2020                       | 1,142                      | 6                          | 1,148                  |
| 13              | <b>Total Test Year<sup>(1)</sup></b> | <b>1,154</b>               | <b>6</b>                   | <b>1,160</b>           |
| 14              | October 2020                         | 1,145                      | 6                          | 1,151                  |
| 15              | November 2020                        | 1,145                      | 6                          | 1,151                  |
| 16              | December 2020                        | 1,145                      | 6                          | 1,151                  |
| 17              | Calendar Year 2019                   | 1,142                      | 7                          | 1,149                  |
| 18              | Calendar Year 2018                   | 1,156                      | 5                          | 1,161                  |
| 19              | Calendar Year 2017                   | 1,197                      | 4                          | 1,201                  |
| 20              | Calendar Year 2016                   | 1,240                      | 7                          | 1,247                  |

**Notes:** As discussed by Southwestern Public Service ("SPS") witness, William A. Grant, SPS will provide actual headcount for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period," including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case.

<sup>(1)</sup> The Test Year is October 1, 2019 through September 30, 2020.

Southwestern Public Service Company

Payments Other Than Standard Pay

| Line No. | Period                               | Severance         | Bonuses          | Incentive Pay        | Vacation Pay At Termination | Meals             | All Other           | Total                |
|----------|--------------------------------------|-------------------|------------------|----------------------|-----------------------------|-------------------|---------------------|----------------------|
| 1        | October 2019                         | \$ -              | \$ 6,250         | \$ 800,807           | N/A                         | \$ 19,427         | \$ 60,911           | \$ 887,395           |
| 2        | November 2019                        | 80                | 13,500           | 772,913              | N/A                         | 19,565            | 302,812             | \$ 1,108,869         |
| 3        | December 2019                        | 59,473            | 10,000           | 2,003,954            | N/A                         | 17,488            | 522,628             | \$ 2,613,544         |
| 4        | January 2020                         | -                 | 16,000           | 743,369              | N/A                         | 24,640            | 229,981             | \$ 1,013,989         |
| 5        | February 2020                        | -                 | -                | 846,532              | N/A                         | 21,713            | 83,130              | \$ 951,375           |
| 6        | March 2020                           | 199,778           | -                | 145,106              | N/A                         | 21,519            | 225,217             | \$ 591,619           |
| 7        | April 2020                           | 3,730             | 1,000            | 136,864              | N/A                         | 28,308            | 143,264             | \$ 313,166           |
| 8        | May 2020                             | 2,727             | 3,000            | 417,558              | N/A                         | 28,177            | 133,320             | \$ 584,781           |
| 9        | June 2020                            | 19,671            | 3,500            | 2,367,813            | N/A                         | 24,465            | 6,030               | \$ 2,421,478         |
| 10       | July 2020                            | -                 | 10,500           | 1,408,874            | N/A                         | 29,653            | 85,157              | \$ 1,534,184         |
| 11       | August 2020                          | -                 | 500              | 862,758              | N/A                         | 21,585            | 38,527              | \$ 923,370           |
| 12       | September 2020                       | -                 | -                | 1,487,092            | N/A                         | 19,950            | 83,050              | \$ 1,590,092         |
| 13       | <b>Total Test Year<sup>(1)</sup></b> | <b>\$ 285,458</b> | <b>\$ 64,250</b> | <b>\$ 11,993,640</b> | <b>N/A</b>                  | <b>\$ 276,488</b> | <b>\$ 1,914,025</b> | <b>\$ 14,533,862</b> |
| 14       | October 2020                         | \$ 23,788         | \$ 5,354         | \$ 999,470           | N/A                         | \$ 23,041         | \$ 159,502          | \$ 1,211,155         |
| 15       | November 2020                        | \$ 23,788         | \$ 5,354         | \$ 999,470           | N/A                         | \$ 23,041         | \$ 159,502          | \$ 1,211,155         |
| 16       | December 2020                        | \$ 23,788         | \$ 5,354         | \$ 999,470           | N/A                         | \$ 23,041         | \$ 159,502          | \$ 1,211,155         |
| 17       | Calendar Year 2019                   | \$ 247,163        | \$ 95,200        | \$ 11,080,524        | N/A                         | \$ 244,006        | \$ 1,663,303        | \$ 13,330,196        |
| 18       | Calendar Year 2018                   | \$ 212,786        | \$ 85,300        | \$ 10,425,357        | N/A                         | \$ 254,877        | \$ 803,676          | \$ 11,781,995        |
| 19       | Calendar Year 2017                   | \$ 102,423        | \$ 65,929        | \$ 10,438,616        | N/A                         | \$ 248,353        | \$ 988,113          | \$ 11,843,434        |
| 20       | Calendar Year 2016                   | \$ 62,119         | \$ 58,200        | \$ 10,254,396        | N/A                         | \$ 69,646         | \$ 442,070          | \$ 10,886,431        |

**Notes:** Southwestern Public Service Company ("SPS") is requesting a portion of payments other than standard pay in its cost of service.

As discussed by Southwestern Public Service ("SPS") witness, William A. Grant, SPS will provide actual costs for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period," including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case.

(1) The Test Year is October 1, 2019 through September 30, 2020.

**Southwestern Public Service Company**

**General Employee Benefit Information**

**Schedule G-2: General Employee Benefit Information**

**Question:**

Provide the following information individually for all employee benefits requested in the cost of service. If the Company has combined two or more benefits for adjustment purposes, assure that the sum of the individual benefits presented here equals the information presented in the adjustment.

1. Provide a description of each non-wage benefit paid to employees and the classification or level of employee to which the benefit is applicable. Also, discuss the Company's method of funding the employee benefit.
2. If the benefit is funded primarily by self insurance, provide the total dollar amount of claims paid each month during the test year.
3. If the benefit is funded primarily by monthly premium payments to an outside insurance carrier, provide 1) a schedule detailing the monthly premium paid for all months during the test year, and 2) as workpapers, copies of premium billings for all months during the test year or a copy of the policy which details the monthly premiums(s).
4. If the benefit is not addressed by 2. or 3. above, provide adequate source documentation to verify the calculation of the requested expense (i.e. thrift benefits, etc.).
5. Assure that the information presented above agrees with or is reconciled to the total cost per benefit listed elsewhere (i.e. the calculation of requested benefit expense/adjustments).
6. Costs for retirees for each benefit shall be separately identified.
7. Update required.



**Southwestern Public Service Company**

**General Employee Benefit Information**

**Response:**

1. The following benefit plans are available to all full-time employees subject to attaining the required eligibility periods, unless noted otherwise.

**Adoption Assistance**

This benefit is designed to provide assistance to employees who adopt by reimbursing up to \$2,000 (\$2,000 for full-time employees and \$1,000 for part-time employees) per child per adoption. The expenses are paid from general funds.

**Financial Planning**

Financial planning is a benefit provided to one executive to reimburse for financial planning costs. The executive was granted 2% of base salary. Granted and unused amounts will carryover into future years. The expenses are paid from general funds.

**Employee Assistance Program**

This program provides employees and their household members assistance such as legal advice, family counseling, financial advice, etc. Depending on the benefit group that the employee is in, there are limits to the amount of sessions allowed and face-to-face time. The expenses are paid from general funds.

**Wellness**

This program provides various health improvement programs and flu shots. The expenses are paid from general funds.

**Tuition Reimbursement Program**

This program provides reimbursement of qualifying courses in approved degree programs to eligible employees of up to \$5,250 per year for full-time and \$2,625 per year for part-time qualified education expenses. The expenses are paid from general funds.

**Health Care Costs**

The healthcare plan is self-funded and provides medical, dental, prescription drug and vision plan coverage for active employees, retirees and dependents. The expenses are paid from an external trust funded by the Company and are partially offset by employee and retiree contributions.

**Life Insurance**

Group life and accidental death and dismemberment insurance is available to active employees and retirees. The rates are developed based on premium negotiations between the Company and the insurance vendors. The expenses are paid from general funds and are partially offset by employee and retiree contributions.

**Long-term Disability Insurance**

This plan provides long-term disability benefits to all employees disabled after 1/1/2008 who the Company believes will not return to work. Beginning in 2008, all employees disabled after 1/1/2008 are covered under a fully insured plan. The long-term disability insurance plan is provided by an outside insurance vendor. The expenses are paid from general funds.

**401(k) Match**

The 401(k) plan is designed to provide employees with the opportunity to save for retirement by having a portion of their pre-tax and/or Roth 401(k) after-tax contributions contributed to the plan and invested in 13 core investment funds, including Company stock, and a series of age-appropriate Vanguard Target Retirement Trusts. The match for SPS non-bargaining and bargaining unit employees is 50% up 8% of base pay, not to exceed 4% of plan compensation. The Company makes an annual contribution in the form of cash (prior to 2013 the match was made in the form of Company stock) and invested in the same manner as their employee contributions. This contribution is from general funds.

**Other Consulting and Expenses**

This includes other costs such as printing and postage related to mailed communications on benefits, miscellaneous projects such as a dependent audit, health and welfare auditor fees, health assessment incentives, bus pass subsidy, trustee fees / interest income, retirement related consulting fees, and Towers Watson consulting fees. These expenses are paid from general funds.

**FAS 87 Qualified Pension**

The pension plan includes two primary benefit formulas: the Pension Equity Plan Benefit and the Traditional Plan Benefit. Nonbargaining employees hired on or after January 1, 1999, will be covered under the Pension Equity Plan Benefit. Both of these benefit plans are accounted for following the FAS 87 accounting standard. An outside actuarial consulting company, Towers Watson, provides the amount that Xcel Energy needs to expense each year. There is full vesting with five years of vesting service.

**FAS 106 Retiree Medical**

Xcel Energy accrues for post-retirement medical costs under accounting rule FAS 106. The net periodic post-retirement cost consists of service cost, interest cost and the amortization of benefits accrued. Towers Watson, an outside actuarial consulting company, calculates the costs.

**FAS 112 Long-term Disability**

This plan provides long-term disability benefits to all employees disabled before 1/1/2008 who the Company believes will not return to work. These benefits are paid from the Retirement Pension Trust Fund. Employees do not contribute to this plan benefit. The amounts listed for this benefit are not the actual income replacement payments, but the cost is determined by the actuaries.

Southwestern Public Service Company  
 General Employee Benefit Information

| Line No. | Total Costs (O&M and Capital)  |          |          |          |          |          |          |          |          |          |          |          | Test Year Total |
|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------|
|          | 2019 Oct   | 2019 Nov | 2019 Dec | 2019 Jan | 2019 Feb | 2019 Mar | 2019 Apr | 2019 May | 2019 Jun | 2019 Jul | 2019 Aug | 2019 Sep |                 |
| 1        | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 2        | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 3        | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 4        | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 5        | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 6        | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 7        | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 8        | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 9        | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 10       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 11       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 12       | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 13       | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 14       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 15       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 16       | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 17       | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 18       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 19       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 20       | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 21       | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 22       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 23       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 24       | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 25       | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 26       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 27       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
|          | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
|          | Insurance Loading Percent to O&M - SPS 60.68% 59.93% 58.36% 62.53% 61.16% 57.2% 56.14% 54.31% 54.53% 57.99% 54.54% 54.86%<br>Insurance Loading Percent to O&M - XS to SPS 11.14% 10.76% 10.57% 11.18% 11.05% 11.05% 10.64% 10.67% 10.44% 10.58% 10.65% 10.66%  |          |          |          |          |          |          |          |          |          |          |          |                 |
|          | Amounts in O&M   |          |          |          |          |          |          |          |          |          |          |          |                 |
| 1        | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 2        | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 3        | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 4        | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 5        | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 6        | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 7        | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 8        | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 9        | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 10       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 11       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 12       | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 13       | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 14       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 15       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 16       | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 17       | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 18       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 19       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 20       | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 21       | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 22       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 23       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 24       | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 25       | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 26       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 27       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
|          | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
|          | Insurance Loading Percent to O&M - SPS 52.72% 50.17% 50.17% 50.17% 50.17% 50.17% 50.17% 50.17% 50.17% 50.17% 50.17% 50.17%<br>Insurance Loading Percent to O&M - XS to SPS 10.56% 10.54% 10.54% 10.54% 10.54% 10.54% 10.54% 10.54% 10.54% 10.54% 10.54% 10.54% |          |          |          |          |          |          |          |          |          |          |          |                 |
|          | Amounts in O&M   |          |          |          |          |          |          |          |          |          |          |          |                 |
| 1        | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 2        | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 3        | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 4        | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 5        | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 6        | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 7        | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 8        | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 9        | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 10       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 11       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 12       | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 13       | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 14       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 15       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 16       | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 17       | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 18       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 19       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 20       | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 21       | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 22       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 23       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
| 24       | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |
| 25       | Employee Assistance Program  |          |          |          |          |          |          |          |          |          |          |          | 72,441          |
| 26       | Wellness Clinics and Programs  |          |          |          |          |          |          |          |          |          |          |          | 21,531          |
| 27       | Active Healthcare Costs (collected by empl. withholdings)  |          |          |          |          |          |          |          |          |          |          |          | 15,254,166      |
|          | Total Costs To Be Labor Loaded   |          |          |          |          |          |          |          |          |          |          |          | 15,352,038      |







Southwestern Public Service Company  
General Employee Benefit Information

**NOTE:** Schedules G-2 #2, #3 and #4 represent the total benefit costs in PERC 926, FAS 87 pension costs and source documentation are also reported in Schedule G-2.1 #3, FAS 112 long-term disability costs and source documentation are also reported in Schedule G-2.2, FAS 106 retiree medical costs and source documentation are also reported in Schedule G-2.2, Administration fees and source documentation are also reported on Schedule G-2.3.

**Southwestern Public Service Company**

**General Employee Benefit Information**

- 5. All components presented in Schedule G-2 reconcile to the costs in FERC 926.
  
- 6. Retiree costs are accounted for in the amounts accrued and as described in other sections. See sections G-2.1 and G-2.2.

## Southwestern Public Service Company

### Pension Expense

Southwestern Public Service Company (“SPS”) accrues pension expense based on a Generally Accepted Accounting Principles (“GAAP”) calculation and accrues pension costs per ASC 715 (formerly Statement of Financial Accounting Standard No. 87 (SFAS 87)). SPS relies on its actuary, Willis Towers Watson, formerly Towers Watson, to make sure all determinations were done in accordance with ASC 715.

SPS participates in two qualified pension plans; the Xcel Energy Inc. Non-Bargaining (Former NCE Non-Bargaining) Pension Plan and the NCE Retirement Plan for SPS Bargaining Unit Employees and Former Non-Bargaining Unit Employees.

Contributions to the qualified plans were made in 2017, 2018, 2019, and 2020 as shown below.

Listed below are the Test Year (October 1, 2019 through September 30, 2020), Updated Test Year (October 1, 2020 through December 31, 2020), and the three most recent years’ pension expense per GAAP, actual pension payments funded to the pension trust, and the actuarial minimum and maximum calculations. All data provided is for SPS and for Xcel Energy Services (XES), a portion of which is allocated to SPS.

|  | <b>Year 12 months ended 12/31/2017</b>                         |  |  |  |
|--|--|--|--|--|
|  | <b>Pension Expense Per GAAP (Amounts for SPS and XES only)</b> | <b>Actual Pension Payments to the Fund</b> | <b>Actuarial Minimum (Amounts for Entire Plan)</b> | <b>Actuarial Maximum (Amounts for Entire Plan)</b> |
| SPS Bargaining Qualified Pension Plan            | \$9,818,000  | \$20,002,493                               | 9,524,162  | 241,748,642  |
| Former NCE Non-bargaining Qualified Pension Plan | \$4,748,000  | \$3,500,287                                | 13,153,420   | 201,113,298  |
| Xcel Energy Qualified Pension Plan (XEPP)        | \$49,437,000   | \$45,680,138                               | 104,199,511  | 1,334,210,854                                      |



**Southwestern Public Service Company**

**Pension Expense**

| <b>Year 12 months ended 12/31/2018</b>           |  |  |  |  |
|--|--|--|--|--|
|  | <b>Pension<br/>Expense Per<br/>GAAP<br/>(Amounts for<br/>SPS and XES<br/>only)</b> | <b>Actual<br/>Pension<br/>Payments<br/>to the Fund</b> | <b>Actuarial<br/>Minimum<br/>(Amounts<br/>for Entire<br/>Plan)</b> | <b>Actuarial<br/>Maximum<br/>(Amounts for<br/>Entire Plan)</b> |
| SPS Bargaining Qualified Pension Plan            | \$9,739,000  | \$5,000,000  | 10,769,818   | 247,678,126  |
| Former NCE Non-bargaining Qualified Pension Plan | \$7,254,000  | \$3,033,000  | 11,453,712   | 190,404,694  |
| Xcel Energy Qualified Pension Plan (XEPP)        | \$45,611,000   | \$42,356,000   | 67,573,118   | 1,242,858,343  |

| <b>Year 12 months ended 12/31/2019</b>           |  |  |  |  |
|--|--|--|--|--|
|  | <b>Pension<br/>Expense Per<br/>GAAP<br/>(Amounts for<br/>SPS and XES<br/>only)</b> | <b>Actual<br/>Pension<br/>Payments<br/>to the Fund</b> | <b>Actuarial<br/>Minimum<br/>(Amounts<br/>for Entire<br/>Plan)</b> | <b>Actuarial<br/>Maximum<br/>(Amounts for<br/>Entire Plan)</b> |
| SPS Bargaining Qualified Pension Plan            | \$7,908,000  | \$15,205,399   | 12,837,965   | 257,689,444  |
| Former NCE Non-bargaining Qualified Pension Plan | \$3,604,000  | \$2,710,745  | 12,545,538   | 195,408,026  |
| Xcel Energy Qualified Pension Plan (XEPP)        | \$21,759,000   | \$32,294,546   | 98,781,515   | 1,224,504,206  |

**Southwestern Public Service Company**

**Pension Expense**

**Test Year 12 months ended 9/30/20**

|  | <b>Pension<br/>Expense Per<br/>GAAP<br/>(Amounts for<br/>SPS and XES<br/>only)</b> | <b>Actual<br/>Pension<br/>Payments<br/>to the Fund</b> | <b>Actuarial<br/>Minimum<br/>(Amounts<br/>for Entire<br/>Plan)</b> | <b>Actuarial<br/>Maximum<br/>(Amounts for<br/>Entire Plan)</b> |
|--|--|--|--|--|
| SPS Bargaining Qualified Pension Plan            | \$8,016,000  | \$10,205,399   | n/a*   | n/a*   |
| Former NCE Non-bargaining Qualified Pension Plan | \$3,220,750  | \$4,428,745  | n/a*   | n/a*   |
| Xcel Energy Qualified Pension Plan (XEPP)        | \$20,908,500   | \$30,854,546   | n/a*   | n/a*   |

\* Not applicable to a split test year

**Updated Test Year 12 months ended 12/31/20**

|  | <b>Pension<br/>Expense Per<br/>GAAP<br/>(Amounts for<br/>SPS and XES<br/>only)</b> | <b>Actual<br/>Pension<br/>Payments to<br/>the Fund</b> | <b>Actuarial<br/>Minimum<br/>(Amounts<br/>for Entire<br/>Plan)</b> | <b>Actuarial<br/>Maximum<br/>(Amounts for<br/>Entire Plan)</b> |
|--|--|--|--|--|
| SPS Bargaining Qualified Pension Plan            | \$8,052,000  | \$10,000,000   | 12,422,755   | 237,297,344  |
| Former NCE Non-bargaining Qualified Pension Plan | \$3,093,000  | \$4,428,000  | 9,837,905  | 157,341,846  |
| Xcel Energy Qualified Pension Plan (XEPP)        | \$20,625,000   | \$30,787,000   | 86,247,191   | 1,095,791,413  |

\* Not applicable to a split test year

**Southwestern Public Service Company**

**Pension Expense**

**Additional Support / Breakdown of Test Year Pension Expense from Above**

|  | <b>Oct-Dec 2019</b> | <b>Jan-Sept 2020</b> | <b>Test Year Total</b> |
|--|---------------------|----------------------|------------------------|
| SPS Bargaining Qualified Pension Plan            | \$1,977,000         | \$6,039,000          | \$8,016,000            |
| Former NCE Non-bargaining Qualified Pension Plan | \$901,000           | \$2,319,750          | \$3,220,750            |
| Xcel Energy Qualified Pension Plan (XEPP)        | \$5,439,750         | \$15,468,750         | \$20,908,500           |

Refer to Work Paper G-2.1, which contains the actuarial reports from Willis Towers Watson, for the pension funding requirement and the accrual accounting for the periods ending December 31, 2017, 2018, 2019 and 2020.

These costs are also included in Schedule G-2 and are recorded in FERC 926. Any amounts listed in this schedule are merely supplemental data that coincides with the amounts in Schedule G-2.

**Southwestern Public Service Company**

**Postretirement Benefits Other Than Pension Expense**

Southwestern Public Service Company (“SPS”) accrues postretirement benefits other than pension expense based on Generally Accepted Accounting Principles (“GAAP”). In particular, SPS accrues retiree medical expense in accordance with Accounting Standard Codification 715 (formerly Statement of Financial Accounting Standard (“FAS”) 106), and long-term disability benefits in accordance with ASC 715 (formerly FAS 112). SPS relies on its actuary, Willis Towers Watson, to ensure that all calculations are performed in accordance with ASC 715.

SPS maintains retiree medical benefits for bargaining employees. Some former non-bargaining employees also receive retiree medical benefits in accordance with prior plans. SPS also maintains a long-term disability plan for employees after termination but prior to retirement.

The basis of the calculations included in the requested cost of service is provided by Willis Towers Watson’s actuarial reports, which are being provided as Work Paper G-2.2. The Test Year is October 1, 2019 through September 30, 2020, so the Test Year reflects three months of 2019 costs and nine months of 2020 costs. Summaries of the Test Year are as follows:

| <b>Benefit</b>       | <b>Entity</b> | <b>2019</b> | <b>2020</b> | <b>Test Year</b> |
|----------------------|---------------|-------------|-------------|------------------|
| Retiree Medical      | SPS           | \$(305,000) | \$(264,000) | \$(274,250)      |
|                      | XES           | \$1,253,000 | \$1,197,000 | \$1,211,000      |
| Long-Term Disability | SPS           | \$(76,000)  | \$79,000    | \$40,250         |
|                      | XES           | \$3,000     | \$93,000    | \$70,500         |

| <b>Benefit</b>       | <b>Entity</b> | <b>Updated Test Year Total Cost</b> | <b>Updated Test Year Amount in Cost of Service</b> |
|----------------------|---------------|-------------------------------------|--|
| Retiree Medical      | SPS           | \$(264,000)                         | \$(147,967)  |
|                      | XES           | \$1,197,000                         | \$127,970  |
| Long-Term Disability | SPS           | \$79,000                            | \$43,285   |
|                      | XES           | \$93,000                            | \$9,885  |

Please refer to Schedule G-2 for the calculation of the amounts included in the cost of service.

The total cost amounts (both expensed and capitalized) per GAAP and the funding amounts for these self-insured OPEB benefit costs for the three most recent years are as follows:

| <b>Benefit</b>       | <b>Date</b> | <b>Entity</b> | <b>Funding</b> | <b>Total Cost</b> |
|----------------------|-------------|---------------|----------------|-------------------|
| Retiree Medical      | 12/31/17    | SPS           | \$182,919      | \$(840,000)       |
|                      |             | XES           | \$1,936,094    | \$1,491,000       |
|                      | 12/31/18    | SPS           | \$1,891        | \$(558,000)       |
|                      |             | XES           | \$1,759,987    | \$1,527,000       |
|                      | 12/31/19    | SPS           | \$108,551      | \$(305,000)       |
|                      |             | XES           | \$1,964,669    | \$1,253,000       |
| Long-Term Disability | 12/31/17    | SPS           | \$181,911      | \$78,000          |
|                      |             | XES           | \$165,532      | \$17,000          |
|                      | 12/31/18    | SPS           | \$149,643      | \$(9,874)         |
|                      |             | XES           | \$103,160      | \$91,000          |
|                      | 12/31/19    | SPS           | \$137,829      | \$(76,000)        |
|                      |             | XES           | \$132,424      | \$3,000           |

As of 12/31/2019, the SPS retiree medical and life insurance plan had a funded status of \$409,000 and a benefit obligation of \$43,164,000. The company uses GAAP as its basis for recording costs associated with the retiree medical and life insurance plan.

Please refer to Work Paper G-2.2 for documentation supporting the Total Cost and Funding amounts.

The retiree medical benefits listed in this schedule are applicable to retirees. Recipients of long-term disability payments may not be retirees.

These costs are also included in Schedule G-2 and are recorded in FERC 926.

Southwestern Public Service Company  
 Administration Fees

1) Group Health and Welfare Administration Fees\*

| Line No. | Benefit  | Oct-19           | Nov-19           | Dec-19           | Jan-20           | Feb-20           | Mar-20           | Apr-20           | May-20           | Jun-20           | Jul-20           | Aug-20           | Sep-20           | Test Year Total   | Oct-20           | Nov-20           | Dec-20           | Updated Test Year Total |
|----------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|-------------------------|
| 1        | Cigna (Medical Benefits)   | 20,961           | 20,426           | (30,902)         | 17,343           | 16,709           | 16,735           | 16,187           | 16,038           | 15,825           | 22,037           | 16,843           | 16,825           | 165,027           | 16,563           | 16,283           | 5,002            | 192,390                 |
| 2        | Delta Dental of Minnesota (Dental Benefits)  | 2,857            | 2,799            | 5,626            | 2,837            | 2,752            | 2,681            | 2,602            | 2,551            | 2,537            | 4,481            | 2,812            | 2,817            | 37,354            | 2,746            | 2,665            | 1,496            | 32,977                  |
| 3        | Express Scripts (Prescription Drug Administrator)  | 3,712            | 3,614            | 37,834           | 4,365            | 4,205            | 4,212            | 4,074            | 4,036            | 3,983            | 20,772           | 6,527            | 6,498            | 103,829           | 6,471            | 6,458            | 137              | 71,736                  |
| 4        | VSP (Vision Benefits)  | 1,202            | 1,178            | 16,181           | 1,202            | 1,167            | 1,133            | 1,100            | 1,077            | 1,072            | 2,040            | 1,208            | 1,211            | 29,771            | 1,179            | 1,143            | 1,175            | 14,706                  |
| 5        | Optum (Kally, Quit For Life, EAP, HSA and FSA (Medical and Dependent Flexible Spending)) | 388              | 378              | 54,540           | 2,067            | 1,992            | 1,995            | 1,930            | 1,912            | 1,887            | 31,858           | 6,022            | 6,031            | 111,001           | 5,888            | 5,726            | 761              | 68,067                  |
| 6        | Flex Compensation, Inc (COBRA Benefits Administrator)                                    | 740              | 725              | (4,481)          | 739              | 717              | 699              | 679              | 666              | 662              | 691              | 667              | 668              | 3,170             | (5,177)          | 68               | 69               | 1,147                   |
| 7        | Flex Compensation, Inc (Transportation Flexible Spending Account Administrator)          | 602              | 588              | (385)            | 282              | 274              | 267              | 259              | 254              | 252              | 264              | 254              | 255              | 3,166             | 5,212            | 743              | 698              | 9,014                   |
| 8        | The Hartford (Short and Long Term Disability Administrator)                              | 4,377            | 4,261            | 10,852           | 4,684            | 4,514            | 4,517            | 4,370            | 4,328            | 4,272            | 4,400            | 4,329            | 4,325            | 59,228            | (2,345)          | 3,514            | 3,468            | 44,375                  |
| 9        | <b>Total</b>   | <b>\$ 34,839</b> | <b>\$ 33,969</b> | <b>\$ 89,266</b> | <b>\$ 33,519</b> | <b>\$ 32,330</b> | <b>\$ 32,241</b> | <b>\$ 31,199</b> | <b>\$ 30,862</b> | <b>\$ 30,489</b> | <b>\$ 86,541</b> | <b>\$ 38,662</b> | <b>\$ 38,629</b> | <b>\$ 512,545</b> | <b>\$ 30,536</b> | <b>\$ 36,599</b> | <b>\$ 12,806</b> | <b>\$ 434,412</b>       |

\* Administrative Fees also included in Schedule G-2.

Notes: Copies of the administrative services contracts for the following are included in WP/G-2.3:

- United HealthCare Insurance Company
- Delta Dental Of Minnesota
- VSP
- Express Scripts
- Flex Compensation, Inc - COBRA
- Flex Compensation, Inc - Transportation Flexible Spending Account
- The Hartford Insurance
- Optum

As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will provide actual costs for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period," including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case.

## Southwestern Public Service Company

### Bad Debt Expense

#### 1. Policy for Writing Off Bad Debts

Forty-five days after the final bill due date, the account is referred to a collection agency if the amount owed is \$75 or more.

One hundred and nineteen working days after the final bill due date, if the account is under \$1,000, the account charges off as a bad debt write off in the Customer Resource System. If the account is over \$1,000, the account is worked manually. An account over \$1,000 is transferred to a matching active account, collected or written off 30 days from the time it hits the manual work queue. A report is run weekly to identify accounts that have not been written off in accordance with this write-off policy as part of the Credit and Collections department's Sarbanes-Oxley controls.

#### 2. Bad Debt Expense Calculation

Bad Debt expense is calculated as the sum of net write-offs and change in the Accounts Receivable reserved. This is calculated and recorded on a monthly basis.

Southwestern Public Service Company ("SPS") uses the Percent of Accounts Receivable method to calculate its bad debt reserve (Allowance for Doubtful Accounts). Uncollectible percentage estimates are applied to Accounts Receivable.

SPS's Provision for Bad Debts account is reviewed monthly to determine if the balance is sufficient to allow for potential bad debt write-offs. The percentage estimates are also reviewed on an annual basis to adjust for actual write-off experience.

#### 3. Revenues, Uncollectible Expenses, and Net Bad Debts

The list of bad debts is found on pages 2 and 3 of this schedule.

#### 4. Monthly Fluctuations

There are normal monthly fluctuations in each bad debt expense and net write offs that are larger than 3% for reasons including the seasonal nature of electric sales. Additionally, there will be monthly fluctuations between uncollectible expense and net write-offs, because the uncollectible expense is based on a percentage of accounts receivable calculation as of the current month, less what was already reserved the prior month, plus net write-offs for the current month. If the accounts receivables increase month over month, then the uncollectible expense will likely be higher than net write-offs whereas, if arrears decrease month over month, then the uncollectible expense will likely be lower than net write-offs for the month.

Southwestern Public Service Company

Bad Debt Expense

| Line No. | Month        | 2015                      |                     |                                      | 2016                      |                     |                                      | 2017                      |                     |                                      |
|----------|--------------|---------------------------|---------------------|--------------------------------------|---------------------------|---------------------|--------------------------------------|---------------------------|---------------------|--------------------------------------|
|          |              | Revenues <sup>(1)</sup>   | Net Write-Off       | Uncollectible Expense <sup>(2)</sup> | Revenues <sup>(1)</sup>   | Net Write-Off       | Uncollectible Expense <sup>(2)</sup> | Revenues <sup>(1)</sup>   | Net Write-Off       | Uncollectible Expense <sup>(2)</sup> |
| 1        | January      | \$ (110,549,818)          | \$ 268,100          | \$ 424,547                           | \$ (94,895,037)           | \$ 341,655          | \$ 541,288                           | \$ (105,883,839)          | \$ 350,056          | \$ 375,551                           |
| 2        | February     | (97,165,045)              | 279,755             | 228,575                              | (85,029,568)              | 437,631             | 380,221                              | (88,944,648)              | 505,082             | 391,720                              |
| 3        | March        | (104,156,420)             | 333,485             | 330,186                              | (84,009,069)              | 527,374             | 378,731                              | (99,619,802)              | 324,420             | 223,288                              |
| 4        | April        | (87,988,009)              | 415,217             | 389,704                              | (77,979,322)              | 448,104             | 237,509                              | (88,411,535)              | 455,436             | 684,579                              |
| 5        | May          | (80,120,783)              | 361,467             | 413,280                              | (75,819,154)              | 377,452             | 249,830                              | (92,195,562)              | 532,668             | 10,144 <sup>(3)</sup>                |
| 6        | June         | (96,011,756)              | 326,062             | 268,274                              | (93,336,180)              | 892,523             | 1,265,740                            | (105,749,983)             | 367,517             | 810,967 <sup>(4)</sup>               |
| 7        | July         | (115,305,341)             | 193,833             | 481,873                              | (113,639,896)             | 295,025             | 585,464                              | (125,491,395)             | 333,331             | 393,865                              |
| 8        | August       | (116,961,351)             | 389,006             | 488,568                              | (123,735,353)             | 506,346             | 616,004                              | (134,623,309)             | 407,278             | 612,142                              |
| 9        | September    | (115,124,803)             | 340,917             | 515,296                              | (106,255,476)             | 430,555             | 467,468                              | (118,809,922)             | 390,765             | 911,496 <sup>(5)</sup>               |
| 10       | October      | (97,676,347)              | 398,987             | 388,266                              | (90,120,125)              | 370,139             | 300,207                              | (108,886,283)             | 371,182             | 72,497                               |
| 11       | November     | (72,906,348)              | 689,452             | 623,356                              | (81,928,730)              | 386,520             | 446,947                              | (93,167,400)              | 404,212             | 422,611                              |
| 12       | December     | (80,013,344)              | 471,771             | 421,134                              | (89,257,335)              | 390,205             | 394,362                              | (94,934,901)              | 538,283             | 523,445                              |
| 13       | <b>Total</b> | <b>\$ (1,173,979,367)</b> | <b>\$ 4,468,052</b> | <b>\$ 4,973,060</b>                  | <b>\$ (1,116,005,245)</b> | <b>\$ 5,403,530</b> | <b>\$ 5,863,772</b>                  | <b>\$ (1,256,718,580)</b> | <b>\$ 4,980,231</b> | <b>\$ 5,432,305</b>                  |

Notes: <sup>(1)</sup> Revenue is billed commodity revenue.

<sup>(2)</sup> Uncollectible expense is commodity bad debt expense.

<sup>(3)</sup> A large SPS oil and gas inactive commercial account did not pay a \$771,000 bill as of April 2017. SPS reserved \$268,000 in bad debt expense in April and reversed that out in May when the bill was paid. This explains a higher variance in uncollectible expense in April and May 2017.

<sup>(4)</sup> An increase in uncollectible expense in June 2017 is due to revised bad debt provision rates applied to June 2017 actuals resulting from the annual bad debt provision study completed each June.

<sup>(5)</sup> A large SPS oil and gas inactive commercial account did not pay a \$521,000 bill as of Sep 2017. SPS reserved \$286,000 in bad debt expense in Sep and reversed that out in Oct when the bill was paid. This explains a higher variance in uncollectible expense in Sep and Oct 2017.

<sup>(6)</sup> Oil and gas commercial account payment for \$400K that was written off in June 2019 for \$53K and July 2019 for \$407K

<sup>(7)</sup> As discussed in the Direct Testimony of Nora Lindgren, due to expected increases in uncollectible expense as a result of COVID-19, beginning in March 2020, SPS increased its typical monthly reserve percentage

\*This schedule does not reflect non-commodity bad debt expense, which is reflected in the cost of service.



Southwestern Public Service Company

Bad Debt Expense

| Line No. | Month        | 2018                      |                     |                                      | 2019                      |                     |                                      | 2020                      |                     |                                      |
|----------|--------------|---------------------------|---------------------|--------------------------------------|---------------------------|---------------------|--------------------------------------|---------------------------|---------------------|--------------------------------------|
|          |              | Revenues <sup>(1)</sup>   | Net Write-Off       | Uncollectible Expense <sup>(2)</sup> | Revenues <sup>(1)</sup>   | Net Write-Off       | Uncollectible Expense <sup>(2)</sup> | Revenues <sup>(1)</sup>   | Net Write-Off       | Uncollectible Expense <sup>(2)</sup> |
| 1        | January      | \$ (114,701,762)          | \$ 346,540          | \$ 433,664                           | \$ (103,709,449)          | \$ 448,829          | \$ 475,454                           | \$ (99,936,774)           | \$ 313,877          | \$ 326,262                           |
| 2        | February     | (97,749,741)              | 447,888             | 306,438                              | (92,260,457)              | 407,335             | 261,837                              | (90,679,800)              | 315,221             | 284,630                              |
| 3        | March        | (99,309,451)              | 530,803             | 414,377                              | (98,940,272)              | 481,910             | 373,874                              | (93,074,865)              | (66,349)            | 422,349                              |
| 4        | April        | (93,830,064)              | 571,765             | 123,233                              | (97,696,507)              | 521,197             | 349,453                              | (93,875,442)              | 429,656             | 1,261,839                            |
| 5        | May          | (95,025,535)              | 542,154             | 341,872                              | (92,768,424)              | 394,594             | 279,957                              | (50,516,184)              | 483,605             | 430,777                              |
| 6        | June         | (103,274,086)             | 431,907             | 447,135                              | (96,905,276)              | 328,681             | 349,411                              | (80,731,741)              | 360,732             | 396,043                              |
| 7        | July         | (121,919,348)             | 346,462             | 531,188                              | (121,272,357)             | 683,706             | 896,281                              | (117,580,507)             | 327,544             | 639,246                              |
| 8        | August       | (124,772,788)             | 395,758             | 465,517                              | (121,513,681)             | 384,663             | 494,966                              | (117,791,623)             | 359,714             | 679,391                              |
| 9        | September    | (106,823,306)             | 386,692             | 479,729                              | (100,142,879)             | 384,613             | 496,731                              | (112,351,465)             | 335,463             | 258,377                              |
| 10       | October      | (104,234,216)             | 435,390             | 256,082                              | (99,928,386)              | 278,693             | 368,405                              | (100,892,618)             | 222,958             | 295,104                              |
| 11       | November     | (88,397,457)              | 347,560             | 291,618                              | (85,447,672)              | 342,685             | 255,480                              | (84,048,021)              | 198,702             | 673,049                              |
| 12       | December     | (85,705,419)              | 341,952             | 332,921                              | (94,849,722)              | 369,157             | 405,642                              | (93,913,074)              | 220,787             | 711,927                              |
| 13       | <b>Total</b> | <b>\$ (1,235,743,173)</b> | <b>\$ 5,124,870</b> | <b>\$ 4,423,764</b>                  | <b>\$ (1,205,435,081)</b> | <b>\$ 5,026,063</b> | <b>\$ 5,007,491</b>                  | <b>\$ (1,125,392,114)</b> | <b>\$ 3,501,910</b> | <b>\$ 6,378,992</b>                  |

Southwestern Public Service Company

Summary of Advertising, Contributions & Dues

| Line No. | FERC ACCT  | Category                    | Schedule No. | Texas Test Year Expense | Exclusions          | Amount Subject to Limitation | Other Reference |
|----------|--|-----------------------------|--------------|-------------------------|---------------------|------------------------------|-----------------|
| 1        | Various  | Advertising                 | G-4.1        | \$ 1,740,733            | \$ 1,153,156        | \$ 587,577                   | A & A-3         |
| 2        | 426  | Contributions/Donations     | G-4.2        | 1,374,936               | 445,532             | 929,405                      | A & A-3         |
| 3        | Various  | Organization Memberships/Du | G-4.3        | 904,378                 | 346,929             | 557,449                      | A & A-3         |
| 4        | <b>Total Expenses Subject to 0.3% Limitation</b> |                             |              | <b>\$ 4,020,047</b>     | <b>\$ 1,945,617</b> | <b>\$ 2,074,430</b>          |                 |

TEST OF 16 TAC § 25.231(b)(1)(E):

ADVERTISING, CONTRIBUTIONS & DUES LIMITATION

|   |  |           |                  |
|---|--|-----------|------------------|
| 5 | Applicable Test Year Revenues              |           | \$ 710,010,017   |
| 6 | % Limitation                               | x         | <u>0.003</u>     |
| 7 | Dollar Limitation                          | (a)       | \$ 2,130,030     |
| 8 | * Total Adjusted Test Year Expense (above) | (b)       | <u>2,074,430</u> |
| 9 | (Over) / Under Limit                       | (a) - (b) | <u>\$ 55,600</u> |

**Southwestern Public Service Company**

**Summary of Advertising Expense**

| Line No. | FERC Account                      | Category  | Schedule Number | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount |
|----------|-----------------------------------|---|-----------------|-------------------------|---------------------|------------------------------|
| 1        | 908                               | (a), (b) Advertising - Conservation DSM         | G-4.1a          | \$ 6,121                | 0.00%               | \$ -                         |
| 2        | 908                               | (a), (b) Communication - Conservation DSM       | G-4.1a          | 2,524                   | 0.00%               | -                            |
| 3        |                                   | <b>Total 908</b>                                |                 | <b>\$ 8,645</b>         | <b>0.00%</b>        | <b>\$ -</b>                  |
| 4        | 909                               | (a) Advertising - Brand Image                   | G-4.1a          | \$ -                    | 0.00%               | \$ -                         |
| 5        |                                   | (a) Advertising - Conservation Other            | G-4.1a          | (40,627)                | 68.74%              | (27,927)                     |
| 6        |                                   | (a) Advertising - General                       | G-4.1a          | -                       | 0.00%               | -                            |
| 7        |                                   | (a) Communication - Conservation Other          | G-4.1a          | (704)                   | 68.74%              | (484)                        |
| 8        |                                   | (a) Customer Program - Advertising              | G-4.1a          | 150                     | 68.74%              | 103                          |
| 9        |                                   | (a) Customer Program - Non-Recoverable          | G-4.1a          | -                       | 0.00%               | -                            |
| 10       |                                   | (a) Customer Program - Promotion <sup>(1)</sup> | G-4.1a          | 738                     | 301.45%             | 2,226                        |
| 11       |                                   | (a) Mandated Inserts Communication              | G-4.1a          | 3,187                   | 68.74%              | 2,191                        |
| 12       |                                   | (a) Safety Advertising                          | G-4.1a          | 321,062                 | 68.74%              | 220,698                      |
| 13       |                                   | (a) Safety Information                          | G-4.1a          | 24,824                  | 68.74%              | 17,064                       |
| 14       |                                   | <b>Total 909</b>                                |                 | <b>\$ 308,630</b>       | <b>69.30%</b>       | <b>\$ 213,871</b>            |
| 15       | 913                               | Advertising to Promote and Retain Usage         | G-4.1b          | \$ -                    | 0.00%               | \$ -                         |
| 16       |                                   | <b>Total 913</b>                                |                 | <b>\$ -</b>             | <b>0.00%</b>        | <b>\$ -</b>                  |
| 17       | 921                               | (a), (b) Advertising - General                  | G-4.1c          | \$ -                    | 0.00%               | \$ -                         |
| 18       |                                   | <b>Total 921</b>                                |                 | <b>\$ -</b>             | <b>0.00%</b>        | <b>\$ -</b>                  |
| 19       | 930.1                             | (b) Advertising - Brand Image                   | G-4.1c          | \$ 396,949              | 69.33%              | \$ 275,214                   |
| 20       |                                   | (b) Advertising - Brand Sponsorship             | G-4.1c          | 912,124                 | 0.99%               | 9,075                        |
| 21       |                                   | (b) Advertising - General                       | G-4.1c          | 120,030                 | 74.50%              | 89,417                       |
| 22       |                                   | (b) Customer Program - Non-Recoverable          | G-4.1c          | (5,644)                 | 0.00%               | -                            |
| 23       |                                   | <b>Total 930.1</b>                              |                 | <b>\$ 1,423,458</b>     | <b>26.25%</b>       | <b>\$ 373,706</b>            |
| 24       |                                   | Capitalized Advertising                         | G-4.1d          | \$ -                    | 0.00%               | \$ -                         |
| 25       | 426.1                             | (b) Advertising - General                       |                 | \$ -                    | 0.00%               | \$ -                         |
| 26       |                                   | <b>Total 426.1</b>                              |                 | <b>\$ -</b>             | <b>0.00%</b>        | <b>\$ -</b>                  |
| 27       | <b>Total Advertising Expenses</b> |   |                 | <b>\$ 1,740,733</b>     |                     | <b>\$ 587,577</b>            |
|          |                                   |   |                 | <b>G-4</b>              |                     | <b>G-4</b>                   |

(a) SPS is including a portion of these costs in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-4 by using a Texas Customer Allocator.

(b) Per schedule rule, "if the utility expends funds for advertising activities as defined by the FERC account descriptions for Accounts 909, 913, 930.1 (including payroll), but records such expense in another FERC account, then such expense must be listed on this schedule along with the FERC account number to which that expense was charged." As such, this FERC Account has been added to this schedule.

<sup>(1)</sup>Please refer to schedule G-4.1a. Due to the amount of credits and/or refunds in this category, the allocation percentage and the amount allocated to Texas appears higher than the amount allocated to SPS.

Southwestern Public Service Company

Summary of Informational/Instructional Advertising

| Line No. | FERC Account | Cost Element                                    | Description | Total Amount        | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount |
|----------|--------------|---|-------------|---------------------|-------------------|-------------------------|---------------------|------------------------------|
| 1        | 908          | Advertising - Conservation DSM                  |             |                     |                   |                         |                     |                              |
| 2        |              | Carmichael Lynch Inc.                           |             | \$ 27,900           | 12.97%            | \$ 3,619                | 0.00%               | \$ -                         |
| 3        |              | Conway Data Inc.                                |             | 15,000              | 14.73%            | 2,209                   | 0.00%               | -                            |
| 4        |              | Edison Electric Institute                       |             | 2,000               | 14.63%            | 293                     | 0.00%               | -                            |
| 5        |              | <b>Advertising - Conservation DSM Total</b>     |             | <b>\$ 44,900</b>    | <b>14.11%</b>     | <b>\$ 6,121</b>         | <b>0.00%</b>        | <b>\$ -</b>                  |
| 6        | 908          | Communication - Conservation DSM                |             |                     |                   |                         |                     |                              |
| 7        |              | Northern States Power Minnesota                 |             | \$ (1,031)          | 14.73%            | \$ (152)                | 0.00%               | \$ -                         |
| 8        |              | Regional Air Quality Council                    |             | 15,000              | 16.01%            | 2,401                   | 0.00%               | -                            |
| 9        |              | Space150 Inc.                                   |             | 2,120               | 12.98%            | 275                     | 0.00%               | -                            |
| 10       |              | <b>Communication - Conservation DSM Total</b>   |             | <b>\$ 16,089</b>    | <b>14.57%</b>     | <b>\$ 2,524</b>         | <b>0.00%</b>        | <b>\$ -</b>                  |
| 11       | 909          | Advertising - Conservation Other                |             |                     |                   |                         |                     |                              |
| 12       |              | Carmichael Lynch Inc.                           |             | \$ (312,136)        | 13.02%            | \$ (40,627)             | 68.74%              | \$ (27,927)                  |
| 13       |              | <b>Advertising - Conservation Other Total</b>   |             | <b>\$ (312,136)</b> | <b>13.02%</b>     | <b>\$ (40,627)</b>      | <b>68.74%</b>       | <b>\$ (27,927)</b>           |
| 14       | 909          | Communication - Conservation Other              |             |                     |                   |                         |                     |                              |
| 15       |              | Cub Foods                                       |             | \$ (5)              | 100.00%           | \$ (5)                  | 68.74%              | \$ (3)                       |
| 16       |              | Lancer at Xcel Energy                           |             | (5)                 | 100.00%           | (5)                     | 68.74%              | (3)                          |
| 17       |              | Raptor Resource Project                         |             | 358                 | 0.00%             | -                       | 68.74%              | -                            |
| 18       |              | Viking II, Inc.                                 |             | (695)               | 100.00%           | (695)                   | 68.74%              | (478)                        |
| 19       |              | <b>Communication - Conservation Other Total</b> |             | <b>\$ (346)</b>     | <b>75.00%</b>     | <b>\$ (704)</b>         | <b>68.74%</b>       | <b>\$ (484)</b>              |
| 20       | 909          | Customer Program - Advertising                  |             |                     |                   |                         |                     |                              |
| 21       |              | Transperfect                                    |             | \$ 150              | 100.00%           | \$ 150                  | 68.74%              | \$ 103                       |
| 22       |              | <b>Customer Program - Advertising Total</b>     |             | <b>\$ 150</b>       | <b>100.00%</b>    | <b>\$ 150</b>           | <b>68.74%</b>       | <b>\$ 103</b>                |
| 23       | 909          | Customer Program - Promotion                    |             |                     |                   |                         |                     |                              |
| 24       |              | Bestbuy   |             | \$ (57)             | 100.00%           | \$ (57)                 | 68.74%              | \$ (39)                      |
| 25       |              | Cheddar's                                       |             | (14)                | 100.00%           | (14)                    | 68.74%              | (10)                         |
| 26       |              | Cub Foods                                       |             | (4)                 | 100.00%           | (4)                     | 68.74%              | (3)                          |
| 27       |              | DST Output, Inc.                                |             | 37,165              | 15.43%            | 5,736                   | 68.74%              | 3,943                        |
| 28       |              | Energy Resources LLC                            |             | 2,115               | 13.02%            | 275                     | 68.74%              | 189                          |
| 29       |              | IStockPhoto.com                                 |             | 10                  | 0.00%             | -                       | 0.00%               | -                            |

Southwestern Public Service Company

Summary of Informational/Instructional Advertising

| Line No. | FERC Account | Cost Element | Description  | Total Amount      | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount |
|----------|--------------|--------------|--|-------------------|-------------------|-------------------------|---------------------|------------------------------|
| 24       |              |              | La Casita  | (9)               | 100.00%           | (9)                     | 68.74%              | (6)                          |
| 25       |              |              | New Mexico Military Institute                            | (2,500)           | 100.00%           | (2,500)                 | 0.00%               | -                            |
| 26       |              |              | Panera Bread   | (26)              | 100.00%           | (26)                    | 68.74%              | (18)                         |
| 27       |              |              | Reflections & Recovery                                   | (2,500)           | 100.00%           | (2,500)                 | 68.74%              | (1,719)                      |
| 28       |              |              | Rib Crib   | (28)              | 100.00%           | (28)                    | 68.74%              | (19)                         |
| 29       |              |              | Sams Club  | (134)             | 100.00%           | (134)                   | 68.74%              | (92)                         |
| 30       |              |              | <b>Customer Program - Promotion Total<sup>(1)</sup></b>  | <b>\$ 34,018</b>  | <b>77.37%</b>     | <b>\$ 738</b>           | <b>301.45%</b>      | <b>\$ 2,226</b>              |
| 31       | 909          |              | <b>Mandated Inserts Communication</b>                    |                   |                   |                         |                     |                              |
| 32       |              |              | DST Output, Inc.   | \$ 10,091         | 15.43%            | \$ 1,557                | 68.74%              | \$ 1,070                     |
| 33       |              |              | Grainger   | 83                | 100.00%           | 83                      | 68.74%              | 57                           |
| 34       |              |              | Walgreens  | 1,546             | 100.00%           | 1,546                   | 68.74%              | 1,063                        |
|          |              |              | <b>Mandated Inserts Communication Total</b>              | <b>\$ 11,720</b>  | <b>71.81%</b>     | <b>\$ 3,187</b>         | <b>68.74%</b>       | <b>\$ 2,191</b>              |
| 35       | 909          |              | <b>Safety Advertising</b>                                |                   |                   |                         |                     |                              |
| 36       |              |              | Carmichael Lyneh Inc.                                    | \$ 992,241        | 33.09%            | \$ 328,340              | 68.74%              | \$ 225,701                   |
| 37       |              |              | Yamamoto Moss Mackenzie Inc.                             | (77,672)          | 9.37%             | (7,278)                 | 68.74%              | (5,003)                      |
|          |              |              | <b>Safety Advertising Total</b>                          | <b>\$ 914,569</b> | <b>21.23%</b>     | <b>\$ 321,062</b>       | <b>68.74%</b>       | <b>\$ 220,698</b>            |
| 38       | 909          |              | <b>Safety Information</b>                                |                   |                   |                         |                     |                              |
| 39       |              |              | Culver Company LLC                                       | \$ 225,519        | 6.94%             | \$ 15,645               | 68.74%              | \$ 10,754                    |
| 40       |              |              | NPSIB  | 28,746            | 6.93%             | 1,992                   | 68.74%              | 1,369                        |
| 41       |              |              | Pipeline Association for Public Awareness                | 6,806             | 100.00%           | 6,806                   | 68.74%              | 4,678                        |
| 42       |              |              | SmartSign  | 382               | 100.00%           | 382                     | 68.74%              | 262                          |
|          |              |              | <b>Safety Information Total</b>                          | <b>\$ 261,452</b> | <b>53.47%</b>     | <b>\$ 24,824</b>        | <b>68.74%</b>       | <b>\$ 17,064</b>             |
| 43       |              |              | <b>Total Informational / Instructional Advertising *</b> |                   |                   |                         |                     |                              |
|          |              |              |  | <b>\$ 317,275</b> |                   |                         |                     | <b>\$ 213,871</b>            |

\* SPS is including a portion of these cost in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-4 by using a Texas Customer Allocator.  
<sup>(1)</sup> Due to the amount of credits and/or refunds in this category, the allocation percentage and the amount allocated to Texas appears higher than the amount allocated to SPS.

Southwestern Public Service Company

Summary of Advertising to Promote & Retain Usage

| Line No. | FERC Account                                  | Description    | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount |
|----------|---|----------------|--------------|-------------------|-------------------------|---------------------|------------------------------|
| 1        | 913   | None to report | \$ -         | 0.00%             | -                       | 0.00%               | \$ -                         |
| 2        | Total Advertising to Promote and Retain Usage |                | \$ -         |                   | -                       |                     | \$ -                         |
|          |   |                |              |                   | G-4.1                   |                     | G-4.1                        |

Southwestern Public Service Company  
Summary of General Advertising Expense

| Line No.                               | FERC Account | Cost Element | Description                            | Total Amount     | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount |
|--|--------------|--------------|--|------------------|-------------------|-------------------------|---------------------|------------------------------|
| <b>930.1 Advertising - Brand Image</b> |              |              |  |                  |                   |                         |                     |                              |
| 1                                      |              |              | AIA Corporation                        | \$ 14,373        | 14.63%            | 2,102                   | 68.74%              | \$ 1,445                     |
| 2                                      |              |              | Amarillo Independent School District   | 8,000            | 100.00%           | 8,000                   | 100.00%             | 8,000                        |
| 3                                      |              |              | Beyond the Uniform                     | 1,550            | 14.36%            | 223                     | 68.74%              | 153                          |
| 4                                      |              |              | Carmichael Lynch Inc.                  | 1,520,835        | 26.74%            | 406,740                 | 68.74%              | 279,593                      |
| 5                                      |              |              | Casa Maria U.S.A.                      | 1,174            | 14.63%            | 172                     | 68.74%              | 118                          |
| 6                                      |              |              | Celestial Seasonings                   | 66               | 14.62%            | 10                      | 68.74%              | 7                            |
| 7                                      |              |              | Conway Data Inc.                       | 30,000           | 14.63%            | 4,388                   | 68.74%              | 3,016                        |
| 8                                      |              |              | Cramer Marketing                       | 2,512            | 100.00%           | 2,512                   | 68.74%              | 1,727                        |
| 9                                      |              |              | Curator Group PTY LTD                  | 400              | 14.80%            | 59                      | 68.74%              | 41                           |
| 10                                     |              |              | Dol Vets                               | 495              | 14.63%            | 72                      | 68.74%              | 50                           |
| 11                                     |              |              | Elite Engraving                        | 922              | 69.73%            | 643                     | 68.74%              | 442                          |
| 12                                     |              |              | Facebook                               | 15,774           | 21.79%            | 3,437                   | 68.74%              | 2,362                        |
| 13                                     |              |              | GM Voices                              | 4,109            | 13.00%            | 534                     | 68.74%              | 367                          |
| 14                                     |              |              | Group Newhouse Inc.                    | 10,875           | 13.02%            | 1,415                   | 68.74%              | 973                          |
| 15                                     |              |              | Halo Branded Solutions                 | 520              | 20.05%            | 104                     | 68.74%              | 72                           |
| 16                                     |              |              | Impact Advertising LLC                 | 440              | 16.42%            | 72                      | 68.74%              | 50                           |
| 17                                     |              |              | IStockPhoto.com                        | 342              | 13.00%            | 44                      | 68.74%              | 31                           |
| 18                                     |              |              | Jimmy Johns                            | 8                | 12.83%            | 1                       | 68.74%              | 1                            |
| 19                                     |              |              | Linkedin                               | 1,941            | 13.02%            | 253                     | 68.74%              | 174                          |
| 20                                     |              |              | Marta Murguia Olalla                   | 343              | 14.36%            | 49                      | 68.74%              | 34                           |
| 21                                     |              |              | Newspaper Subscription                 | 795              | 100.00%           | 795                     | 68.74%              | 546                          |
| 22                                     |              |              | Northern States Power Minnesota        | 1,667            | 13.02%            | 217                     | 0.00%               | -                            |
| 23                                     |              |              | Office Depot                           | 51               | 14.37%            | 7                       | 68.74%              | 5                            |
| 24                                     |              |              | Phoenix Air Unmanned LLC               | 4,500            | 12.97%            | 584                     | 68.74%              | 401                          |
| 25                                     |              |              | RecruitMilitary LLC                    | 14,998           | 14.33%            | 2,148                   | 68.74%              | 1,477                        |
| 26                                     |              |              | Seachange Printing                     | 402              | 12.98%            | 52                      | 68.74%              | 36                           |
| 27                                     |              |              | Sprinklr LLC                           | 8,189            | 12.97%            | 1,062                   | 68.74%              | 730                          |
| 28                                     |              |              | Starbucks Store                        | 1                | 100.00%           | 1                       | 68.74%              | 1                            |
| 29                                     |              |              | Telly Awards                           | 155              | 100.00%           | 155                     | 68.74%              | 107                          |
| 30                                     |              |              | Transperfect                           | 555              | 12.98%            | 72                      | 68.74%              | 49                           |
| 31                                     |              |              | Travis Anderson                        | 2,046            | 12.98%            | 266                     | 68.74%              | 183                          |
| 32                                     |              |              | Twitter Online Ads                     | (525)            | 13.02%            | (68)                    | 68.74%              | (47)                         |
| 33                                     |              |              | Yamamoto Moss Maekenzie Inc.           | (300,972)        | 13.02%            | (39,174)                | 68.74%              | (26,928)                     |
| 34                                     |              |              | <b>Advertising - Brand Image Total</b> | <b>1,346,541</b> | <b>29.36%</b>     | <b>396,949</b>          | <b>69.33%</b>       | <b>\$ 275,214</b>            |

Southwestern Public Service Company  
Summary of General Advertising Expense

| Line No.  | FERC Account | Cost Element | Description                                     | Total Amount        | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount |
|---|--------------|--------------|---|---------------------|-------------------|-------------------------|---------------------|------------------------------|
| <b>930.1 Advertising - Brand Sponsorship</b>    |              |              |   |                     |                   |                         |                     |                              |
| 35  |              |              | Minnesota Timberwolves                          | \$ 128,750          | 12.98%            | \$ 16,715               | 0.00%               | \$ -                         |
| 36  |              |              | Minnesota United Soccer Club LLC                | 53,750              | 12.99%            | 6,984                   | 0.00%               | -                            |
| 37  |              |              | Minnesota Wild Hockey Club                      | 674,250             | 12.95%            | 87,346                  | 0.00%               | -                            |
| 38  |              |              | Panhandle Baseball Club Inc.                    | 9,075               | 100.00%           | 9,075                   | 100.00%             | 9,075                        |
| 39  |              |              | St. Paul Facility Management LLC                | 4,891,669           | 12.99%            | 635,568                 | 0.00%               | -                            |
| 40  |              |              | Xcel Energy Center                              | 1,201,884           | 13.02%            | 156,435                 | 0.00%               | -                            |
| 41  |              |              | <b>Advertising - Brand Sponsorship Total</b>    | <b>\$ 6,959,379</b> | <b>27.49%</b>     | <b>\$ 912,124</b>       | <b>0.99%</b>        | <b>\$ 9,075</b>              |
| <b>930.1 Advertising - General</b>              |              |              |   |                     |                   |                         |                     |                              |
| 42  |              |              | APG Media                                       | \$ 719              | 6.93%             | \$ 50                   | 68.74%              | \$ 34                        |
| 44  |              |              | Carmichael Lynch Inc.                           | 103,034             | 100.00%           | 103,034                 | 68.74%              | 70,826                       |
| 45  |              |              | FedEx   | 42                  | 100.00%           | 42                      | 68.74%              | 29                           |
| 46  |              |              | Gruen Agency                                    | 149,042             | 12.92%            | 19,257                  | 68.74%              | 13,237                       |
| 47  |              |              | MTD Inc.  | 361                 | 100.00%           | 361                     | 68.74%              | 248                          |
| 48  |              |              | Panhandle Baseball Club Inc.                    | 22,100              | 100.00%           | 22,100                  | 100.00%             | 22,100                       |
| 49  |              |              | SAP America                                     | (142,184)           | 14.33%            | (20,368)                | 68.74%              | (14,001)                     |
| 50  |              |              | Tigris Sponsorship & Marketing Inc.             | 1,838               | 12.98%            | 239                     | 68.74%              | 164                          |
| 51  |              |              | Yamamoto Moss Mackenzie Inc.                    | (4,900)             | 100.00%           | (4,900)                 | 68.74%              | (3,368)                      |
| 52  |              |              | YourMember--Careers                             | 979                 | 21.97%            | 215                     | 68.74%              | 148                          |
| 53  |              |              | <b>Advertising - General Total</b>              | <b>\$ 131,031</b>   | <b>56.91%</b>     | <b>\$ 120,030</b>       | <b>74.50%</b>       | <b>\$ 89,417</b>             |
| <b>930.1 Customer Program - Non-Recoverable</b> |              |              |   |                     |                   |                         |                     |                              |
| 54  |              |              | DST Output, Inc.                                | \$ 2,799            | 6.94%             | \$ 194                  | 0.00%               | \$ -                         |
| 55  |              |              | Facebook  | 1,849               | 12.97%            | 240                     | 0.00%               | -                            |
| 56  |              |              | Graham Data Supplies                            | 415                 | 100.00%           | 415                     | 0.00%               | -                            |
| 57  |              |              | LinkedIn  | 782                 | 12.97%            | 101                     | 0.00%               | -                            |
| 58  |              |              | Pylam Products Company                          | 932                 | 100.00%           | 932                     | 0.00%               | -                            |
| 59  |              |              | Sprinklr Inc.                                   | 437,380             | -1.76%            | (7,711)                 | 0.00%               | -                            |
| 60  |              |              | Twitter Online Ads                              | 1,423               | 12.97%            | 185                     | 0.00%               | -                            |
| 61  |              |              |   |                     |                   |                         |                     |                              |
| 62  |              |              | <b>Customer Program - Non-Recoverable Total</b> | <b>\$ 445,580</b>   | <b>34.87%</b>     | <b>\$ (5,644)</b>       | <b>0.00%</b>        | <b>\$ -</b>                  |
| 63  |              |              | <b>Total General Advertising Expense</b>        | <b>\$ 8,882,532</b> |                   | <b>\$ 1,423,458</b>     |                     | <b>\$ 373,706</b>            |
|   |              |              |   |                     |                   |                         |                     | <b>G-4.1</b>                 |



Southwestern Public Service Company

Capitalized Advertising

| Line No. | FERC Account | Description                          | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount |
|----------|--------------|--------------------------------------|--------------|-------------------|-------------------------|---------------------|------------------------------|
| 1        |              | Capitalized Advertising              | \$ -         | 0.00%             | -                       | 0.00%               | \$ -                         |
| 2        |              | <b>Total Capitalized Advertising</b> | <b>\$ -</b>  |                   | <b>-</b>                |                     | <b>\$ -</b>                  |
|          |              |                                      |              |                   |                         |                     | <b>G-4.1</b>                 |

**Southwestern Public Service Company**

**Summary of Contribution and Donation Expense**

| <b>Line No.</b> | <b>FERC Account</b>                      | <b>Description</b>    | <b>Schedule No.</b> | <b>Test Year Amount to SPS</b> | <b>Allocation to Texas</b> | <b>Total Requested Texas Amount</b> |
|-----------------|--|-----------------------|---------------------|--------------------------------|----------------------------|-------------------------------------|
| 1               | 426.1                                    | Educational           | G-4.2a              | \$ 27,624                      | 74.90%                     | \$ 20,691                           |
| 2               | 426.1                                    | Community Service     | G-4.2b              | \$ 1,267,245                   | 69.10%                     | \$ 875,623                          |
| 3               | 426.1                                    | Economic Development* | G-4.2c              | \$ 80,067                      | 41.33%                     | \$ 33,090                           |
| 4               | <b>Total Contributions and Donations</b> |                       |                     | <b>\$ 1,374,936</b>            | <b>67.60%</b>              | <b>\$ 929,405</b>                   |

\* Southwestern Public Service Company is including some of these costs in its cost of service. See Schedule G-4.2c.

Southwestern Public Service Company  
 Summary of Educational Contributions Donations

| Line No. | FERC Account | Organization                         | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization   |
|----------|--------------|--------------------------------------|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 1        | 426.1        | Amarillo College                     | \$ 5,000     | 100%              | \$ 5,000                | 100%                | \$ 5,000                     | Summer 2020 Kids College Camps & Classes Sponsorship  |
| 2        | 426.1        | Amarillo Independent School District | 1,000        | 100%              | 1,000                   | 100%                | 1,000                        | Sponsorship for the annual Amarillo Little Theatre Giving Back event  |
| 3        | 426.1        | Amarillo Independent School District | 1,000        | 100%              | 1,000                   | 100%                | 1,000                        | Amarillo ISD Foundation "Building Futures Luncheon" Sponsorship   |
| 4        | 426.1        | Amarillo Independent School District | 1,000        | 100%              | 1,000                   | 100%                | 1,000                        | Community Prayer Breakfast Sponsorship  |
| 5        | 426.1        | Augsburg University                  | 10,000       | 14%               | 1,436                   | 0%                  | -                            | Excluded MN Contribution  |
| 6        | 426.1        | Bushland High School Band            | 300          | 100%              | 300                     | 100%                | 300                          | Bushland High School Band Sponsorship   |
| 7        | 426.1        | Canyon High School                   | 400          | 100%              | 400                     | 100%                | 400                          | 2020 Canyon High School Golf Sponsorship  |
| 8        | 426.1        | Carlsbad High School Baseball        | 250          | 100%              | 250                     | 0%                  | -                            | Excluded NM Contribution  |
| 9        | 426.1        | Carlson School of Management         | 1,000        | 14%               | 144                     | 0%                  | -                            | Excluded MN Contribution  |
| 10       | 426.1        | Cathelene Thomas Elementary          | 100          | 100%              | 100                     | 100%                | 100                          | School sponsorship  |
| 11       | 426.1        | Colorado School of Mines Foundation  | 1,500        | 13%               | 195                     | 0%                  | -                            | Excluded CO Contribution  |
| 12       | 426.1        | Colorado State University Foundation | 450          | 14%               | 64                      | 0%                  | -                            | Excluded CO Contribution  |
| 13       | 426.1        | Communities in Schools               | 929          | 100%              | 929                     | 100%                | 929                          | Sponsorship Gala dinner   |
| 14       | 426.1        | Communities in Schools               | 1,000        | 100%              | 1,000                   | 100%                | 1,000                        | Sponsorship auction   |
| 15       | 426.1        | Crosbyton CISD School District       | 400          | 100%              | 400                     | 100%                | 400                          | Sponsorship Girl Summitt NMFTK program  |
| 16       | 426.1        | Eastern New Mexico University        | 1,250        | 100%              | 1,250                   | 0%                  | -                            | Excluded NM Contribution  |
| 17       | 426.1        | Frank Phillips College               | 3,248        | 100%              | 3,248                   | 100%                | 3,248                        | Meal sponsorship for 130 students and advisors attending the 2019 FFA Electric Camp at Frank Phillips College |
| 18       | 426.1        | Hobbs High School Baseball           | 500          | 100%              | 500                     | 0%                  | -                            | Excluded NM Contribution  |
| 19       | 426.1        | Hobbs High School Golf Boosters      | 200          | 100%              | 200                     | 0%                  | -                            | Excluded NM Contribution  |
| 20       | 426.1        | New Mexico Junior College            | 100          | 100%              | 100                     | 0%                  | -                            | Excluded NM Contribution  |
| 21       | 426.1        | New Mexico Military Institute        | 2,500        | 100%              | 2,500                   | 0%                  | -                            | Excluded NM Contribution  |
| 22       | 426.1        | Opportunity School                   | 250          | 100%              | 250                     | 100%                | 250                          | 2020 Opportunity School Sponsorship   |
| 23       | 426.1        | Pampa High School Football           | 400          | 100%              | 400                     | 100%                | 400                          | Sports Sponsorship  |
| 24       | 426.1        | South Plains College                 | 195          | 100%              | 195                     | 100%                | 195                          | Gala dinner table gift sponsor  |
| 25       | 426.1        | Springlake Earth High School         | 200          | 100%              | 200                     | 100%                | 200                          | Sponsor weather emergency kits for second graders.  |

Southwestern Public Service Company

Summary of Educational Contributions Donations

| Line No. | FERC Account                                     | Organization                            | Total Amount     | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization                        |
|----------|--|---|------------------|-------------------|-------------------------|---------------------|------------------------------|--|
| 26       | 426.1  | St. Cloud Technical & Community College | 1,000            | 14%               | 143                     | 0%                  | -                            | Excluded MN Contribution                             |
| 27       | 426.1  | Tascosa Softball Booster Club           | 300              | 100%              | 300                     | 100%                | 300                          | Outfield Sign Advertising Program                    |
| 28       | 426.1  | Tascosa Swim Team Booster Club          | 100              | 100%              | 100                     | 100%                | 100                          | Swim Team Donation                                   |
| 29       | 426.1  | Texas A&M University Agrilife Extension | 500              | 100%              | 500                     | 100%                | 500                          | 2019 TX Agrilife/Canyon ISD Science Fair Sponsorship |
| 30       | 426.1  | University of the Southwest             | 150              | 100%              | 150                     | 0%                  | -                            | Excluded NM Contribution                             |
| 31       | 426.1  | Waylan Baptist College                  | 1,000            | 100%              | 1,000                   | 100%                | 1,000                        | Golf tournament team and hole sponsor                |
| 32       | 426.1  | West Texas A&M University               | 3,370            | 100%              | 3,370                   | 100%                | 3,370                        | Xcel CSAW Internship Sponsorship                     |
| 33       | <b>Total Educational Contributions/Donations</b> |   | <b>\$ 39,591</b> |                   | <b>\$ 27,624</b>        |                     | <b>\$ 20,691</b>             |  |
|          |  |   |                  |                   | <b>G-4.2</b>            |                     | <b>G-4.2</b>                 |  |

Southwestern Public Service Company  
 Summary of Community Service Contributions and Donations

| Line No. | FERC Account | Organization                     | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas* | Total Requested Texas Amount | Brief Purpose of Organization  |
|----------|--------------|----------------------------------|--------------|-------------------|-------------------------|----------------------|------------------------------|--|
| 1        | 426.1        | 4th & Long Flag Football         | \$ 300       | 100%              | \$ 300                  | 100.00%              | \$ 300                       | The 4th and Long Flag Football tournament is a nonprofit, annual event that benefits the Bailey County Food Pantry along with other local organizations. |
| 2        | 426.1        | 7 Star Therapeutic Riding Center | 500          | 100%              | 500                     | 100.00%              | 500                          | 7 Star Therapeutic Riding Center is a nonprofit organization providing equine assisted therapy to those with physical, mental, and emotional needs.      |
| 3        | 426.1        | AJ Swope Plaza                   | 1,000        | 100%              | 1,000                   | 100.00%              | 1,000                        | Sponsorship for the clay pigeon shoot and dinner with proceeds from the event benefitting the Texas Panhandle First Responders Memorial.                 |
| 4        | 426.1        | Academy Sports                   | 300          | 100%              | 300                     | 100.00%              | 300                          | Lonestar Lineman's Rodeo Tailgate - Donation for Recognition of Safety in the Community  |
| 5        | 426.1        | Access Intelligence LLC          | 7,500        | 13%               | 974                     | 0.00%                | -                            | Excluded MN Contribution   |
| 6        | 426.1        | Achieve Minneapolis              | 7,500        | 13%               | 970                     | 0.00%                | -                            | Excluded MN Contribution   |
| 7        | 426.1        | AKA to Kuro Martial Arts Studio  | 300          | 100%              | 300                     | 0.00%                | -                            | Excluded NM Contribution - STEM Kids Mentoring Program   |
| 8        | 426.1        | Albertsons Market                | 18           | 100%              | 18                      | 100.00%              | 18                           | Purchased supplies needed for Arcing Demonstration   |
| 9        | 426.1        | Alien City Dragway LLC           | 500          | 100%              | 500                     | 0.00%                | -                            | Excluded NM Contribution - 2020 Season Sponsorship   |
| 10       | 426.1        | Altrusa International            | 800          | 100%              | 800                     | 0.00%                | -                            | Excluded NM Contribution - Sponsor Fundraiser  |
| 11       | 426.1        | Alzheimers Association           | 3,500        | 100%              | 3,500                   | 68.74%               | 2,406                        | Sponsorship for 2020 Walk to End Alzheimer's   |
| 12       | 426.1        | Amarillo Area Foundation         | 20,000       | 100%              | 20,000                  | 100%                 | 20,000                       | Panhandle Gives Donation   |
| 13       | 426.1        | Amarillo Area Foundation         | 2,500        | 100%              | 2,500                   | 100%                 | 2,500                        | Interfaith Campaign for the Homeless 22nd Annual Beans & Cornbread Luncheon Table Sponsorship  |
| 14       | 426.1        | Amarillo FarmFest                | 5,000        | 100%              | 5,000                   | 100%                 | 5,000                        | Panhandle Disaster Relief Fund - COVID-19  |
| 15       | 426.1        | Amarillo Symphony                | 300          | 100%              | 300                     | 100%                 | 300                          | Mission Amarillo FamFest Sponsorship   |
| 16       | 426.1        | Amarillo Tri State Expo          | 790          | 100%              | 790                     | 100%                 | 790                          | 2020 Amarillo Symphony Sponsorship   |
| 17       | 426.1        | Amazon.com                       | 5,000        | 100%              | 5,000                   | 100%                 | 5,000                        | 2020 Tri-State Fair Sponsorship  |
| 18       | 426.1        | American Legion                  | 88           | 100%              | 88                      | 100%                 | 88                           | Sponsorship for supplies for Borger Community Theatre  |
| 19       | 426.1        | American Lung Association        | 100          | 100%              | 100                     | 100%                 | 100                          | The American Legion, commonly known as the Legion, is a nonprofit organization of U.S. war veterans - 2019 Tee Box Sponsorship                           |
| 20       | 426.1        | American Working Families        | 2,500        | 20%               | 501                     | 0%                   | -                            | Excluded CO Contribution   |
| 21       | 426.1        | Arteisa Arts Council             | 15,000       | 13%               | 1,947                   | 0%                   | -                            | Excluded MN Contribution   |
| 22       | 426.1        | Arvada Center for Arts           | 500          | 100%              | 500                     | 0%                   | -                            | Excluded NM Contribution - Events sponsorship benefitting Arts Council   |
| 23       | 426.1        | Assurance Home                   | 17,500       | 15%               | 2,562                   | 0%                   | -                            | Excluded MN Contribution   |
| 24       | 426.1        | Assurance Home Fundraiser        | 1,000        | 100%              | 1,000                   | 0%                   | -                            | Excluded NM Contribution   |
| 25       | 426.1        | AVIVO                            | 1,000        | 100%              | 1,000                   | 0%                   | -                            | Excluded NM Contribution   |
|          |              | American Wind Energy Association | 500          | 13%               | 65                      | 0%                   | -                            | Excluded MN Contribution   |
|          |              |                                  | (234)        | 100%              | (234)                   | 0%                   | -                            | Excluded Contribution  |

Southwestern Public Service Company

Summary of Community Service Contributions and Donations

| Line No. | FERC Account | Organization                 | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas* | Total Requested Texas Amount | Brief Purpose of Organization   |
|----------|--------------|------------------------------|--------------|-------------------|-------------------------|----------------------|------------------------------|---|
| 26       | 426.1        | BBB OF TX Panhandle          | 1,500        | 100%              | 1,500                   | 100%                 | 1,500                        | The Better Business Bureau (BBB) of the TX Panhandle - Sponsorship for Annual Torch Awards for ethics in business   |
| 27       | 426.1        | BBB OF TX Panhandle          | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | 2020 Hereford Better Business Bureau's Bowl for Kids Sake Sponsorship   |
| 28       | 426.1        | BBB OF TX Panhandle          | 500          | 100%              | 500                     | 100%                 | 500                          | Sponsorship for the BBB golf tournament fundraiser  |
| 29       | 426.1        | Beacon State                 | 2,000        | 100%              | 2,000                   | 100%                 | 2,000                        | Annual toy drive for foster kids in Texas   |
| 30       | 426.1        | Berkshire Hataway Energy     | 450          | 13%               | 58                      | 0%                   | -                            | <i>Excluded MN Contribution</i>   |
| 31       | 426.1        | BestPrep                     | 1,650        | 14%               | 231                     | 0%                   | -                            | <i>Excluded MN Contribution</i>   |
| 32       | 426.1        | Big Brothers Big Sisters     | 18,000       | 17%               | 3,056                   | 0%                   | -                            | <i>Excluded MN Contribution</i>   |
| 33       | 426.1        | Big Brothers Big Sisters     | 250          | 100%              | 250                     | 100%                 | 250                          | Sponsorship for the Big Brothers, Big Sisters of the TX Panhandle Bowl for Kids Sake Fundraising Event  |
| 34       | 426.1        | Big Brothers Big Sisters     | 1,000        | 100%              | 1,000                   | 0%                   | -                            | <i>Excluded NM Contribution</i>   |
| 35       | 426.1        | Bottomless Triathlon         | 1,000        | 100%              | 1,000                   | 0%                   | -                            | <i>Excluded NM Contribution</i> - Food bank sponsorship   |
| 36       | 426.1        | Boys and Girls Club          | 500          | 100%              | 500                     | 100%                 | 500                          | Sponsorship for Maverick Boys & Girls Club to attend Cinergy Entertainment for an afternoon   |
| 37       | 426.1        | Breakfast with Champions     | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Sponsorship for Special Olympics Breakfast with Champions event   |
| 38       | 426.1        | Bridging INC                 | 1,425        | 15%               | 220                     | 0%                   | -                            | <i>Excluded MN Contribution</i>   |
| 39       | 426.1        | Buckner                      | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Sponsorship for table at the Buckner's annual fundraising event   |
| 40       | 426.1        | Burrito Express INC          | 82           | 100%              | 82                      | 0%                   | -                            | <i>Excluded NM Contribution</i>   |
| 41       | 426.1        | Canyon Area Library          | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | 2020 Canyon Library Reading Sponsorship   |
| 42       | 426.1        | Canyon Snack Pak 4 Kids      | 600          | 100%              | 600                     | 100%                 | 600                          | Snack Pak 4 Kids is a non-profit organization that provides students with reliable, nutritious food over the weekend so they can succeed in school - 2020 sponsorship                   |
| 43       | 426.1        | Caribou Catering             | 104          | 13%               | 14                      | 0%                   | -                            | <i>Excluded MN Contribution</i>   |
| 44       | 426.1        | Carlsbad Radio, Inc.         | 400          | 100%              | 400                     | 0%                   | -                            | <i>Excluded NM Contribution</i> - Sponsorship for Mayor's Breakfast   |
| 45       | 426.1        | Center City of Amarillo Inc. | 8,500        | 100%              | 8,500                   | 100%                 | 8,500                        | 2020 Events Sponsorship - Center City of Amarillo, Inc. brings people to downtown Amarillo through organization, events, promotion, design, and facilitation of economic restructuring. |

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| Line No. | FERC Account | Organization                       | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas* | Total Requested Texas Amount | Brief Purpose of Organization  |
|----------|--------------|------------------------------------|--------------|-------------------|-------------------------|----------------------|------------------------------|--|
| 42       | 426.1        | Center For Energy Workforce        | 7,500        | 14%               | 1,085                   | 68.74%               | 746                          | The CEWD is a non-profit consortium of electric, natural gas, and nuclear utilities and their associations - Edison Electric Institute, American Gas Association, American Public Power Association, Nuclear Energy Institute, and National Rural Electric Cooperative Association. CEWD was formed to help utilities work together to develop solutions to the coming workforce shortage in the utility industry. It is the first partnership between utilities, their associations, contractors, and unions to focus on the need to build a skilled workforce pipeline that will meet future industry needs. |
| 43       | 426.1        | CETA Canyon Camp                   | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Xcel Energy sponsored a table at the Ceta Canyon Annual fall dinner fundraiser held in Amarillo. Ceta Canyon serves kids and organizations throughout the Texas Panhandle and South Plains.  |
| 44       | 426.1        | Champion BBQ Supply                | 50           | 100%              | 50                      | 100%                 | 50                           | Sponsorship for supplies used during the Canyon Chamber Chow Down Cook-Off   |
|          |              | Champion BBQ Supply                | 77           | 100%              | 77                      | 100%                 | 77                           | Sponsorship for supplies and seasonings to be used during the Community Connect Services Quarter Auction, Amarillo Downtown Women's Center Lunch, and the Friona Chamber Banquet.  |
| 45       | 426.1        | Chaves County 4H & FFA             | 2,000        | 100%              | 2,000                   | 0%                   | -                            | <i>Excluded NM Sponsorship</i>   |
| 46       | 426.1        | Childrens Home Lubbock             | 500          | 100%              | 500                     | 100%                 | 500                          | Golf tournament team and hole sponsor  |
| 47       | 426.1        | Childrens Home Lubbock             | 80           | 100%              | 80                      | 100%                 | 80                           | Golf tournament hole sponsor   |
| 48       | 426.1        | Circle K                           | 5            | 15%               | 1                       | 0%                   | -                            | <i>Excluded MN Contribution</i>  |
|          |              | City of Amarillo                   | 250          | 100%              | 250                     | 100%                 | 250                          | Partnership with the City of Amarillo to train local arborist in vegetation management and herbicide use.  |
| 49       | 426.1        | City of Crosbyton                  | 500          | 100%              | 500                     | 100%                 | 500                          | City best yard sponsorship   |
| 50       | 426.1        | City of Levelland                  | 500          | 100%              | 500                     | 100%                 | 500                          | Chamber Christmas Fa La La sponsor   |
| 51       | 426.1        | City of New Deal                   | 250          | 100%              | 250                     | 100%                 | 250                          | City christmas light sponsorship   |
|          |              | City of New Deal                   | 300          | 100%              | 300                     | 100%                 | 300                          | City Family in Need sponsor  |
| 52       | 426.1        | City of Whiteface                  | 500          | 100%              | 500                     | 100%                 | 500                          | City Country Christmas sponsorship   |
| 53       | 426.1        | City of Wilson                     | 300          | 100%              | 300                     | 100%                 | 300                          | Senior luncheon sponsor  |
| 54       | 426.1        | Classic Catering                   | (1,086)      | 13%               | (141)                   | 0%                   | -                            | <i>Excluded CO Contribution</i>  |
| 55       | 426.1        | Clint & Sons                       | 500          | 100%              | 500                     | 100%                 | 500                          | Annual Sponsorship for the White Deer Rodeo  |
| 56       | 426.1        | Colorado State Society             | 4,000        | 13%               | 521                     | 0%                   | -                            | <i>Excluded CO Contribution</i>  |
| 57       | 426.1        | Community Foundation of West Texas | 1,500        | 100%              | 1,500                   | 100%                 | 1,500                        | Sponsorship for Golf Tournament Fundraiser   |
| 58       | 426.1        | Community Recovery Center          | 500          | 100%              | 500                     | 100%                 | 500                          | Post Comm. Recover annual Gala sponsor   |
| 59       | 426.1        | Conquistador Council               | 1,000        | 100%              | 1,000                   | 0%                   | -                            | <i>Excluded NM Contribution</i> - Sponsorship for Boy Scouts   |
| 60       | 426.1        | Consumer Energy Alliance           | 2,000        | 15%               | 293                     | 0%                   | -                            | Southeastern New Mexico Council  |
| 61       | 426.1        | Cookie Cart                        | 5,000        | 13%               | 644                     | 0%                   | -                            | <i>Excluded MN Contribution</i><br><i>Excluded CO Contribution</i>   |

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|----------|------------------|---------------------------|--------------|-------------------|-------------------------|----------------------|------------------------------|---|
| 62       | 426.1            | CostCo                    | 41           | 15%               | 6                       | 0%                   | -                            | <i>Excluded MN Contribution</i>   |
| 63       | 426.1            | Costume Castle            | 54           | 100%              | 54                      | 100%                 | 54                           | Costume rental for Center City Amarillo's Annual Electric Light Christmas Parade  |
| 64       | 426.1            | Darrouzett Golf Course    | 200          | 100%              | 200                     | 100%                 | 200                          | 2020 Sponsorship for Deutsche Fest  |
| 65       | 426.1            | Dedee's Hair Salon        | 206          | 100%              | 206                     | 100%                 | 206                          | Sponsorship for local Texas cheer squad   |
| 66       | 426.1            | Discovery Center          | 1,000        | 100%              | 1,000                   | 100.00%              | 1,000                        | Don Harrington Discovery Center "The Big Deal Event" Sponsorship - The Don Harrington Discovery Center is a nonprofit interactive science center and planetarium in Amarillo, TX.   |
| 426.1    | Discovery Center |                           | 1,145        | 100%              | 1,145                   | 100.00%              | 1,145                        | Sponsorship for Xcel Energy Day at Don Harrington Discovery Center  |
| 67       | 426.1            | Dodge Nature Center       | 2,500        | 13%               | 322                     | 0.00%                | -                            | <i>Excluded MN Contribution</i>   |
| 68       | 426.1            | Dollar General            | 9            | 100%              | 9                       | 100.00%              | 9                            | Materials were purchased to burn during arcng demonstrations for Canyon ISD students.   |
|          |                  | Dollar General            | 22           | 100%              | 22                      | 100.00%              | 22                           | Materials were purchased to burn during arcng demonstrations for Hereford's Ag Day  |
| 69       | 426.1            | Dollar Tree               | 21           | 24%               | 5                       | 0%                   | -                            | <i>Excluded Contribution</i>  |
| 70       | 426.1            | Domino's                  | 80           | 100%              | 80                      | 100%                 | 80                           | Purchased lunch for a presentation and meeting of engineering students  |
| 71       | 426.1            | Dove Creek Equine Rescue  | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Dove Creek Equine Rescue rescues horses and rehabilitates them by creating a safe place for animals to live in their natural habitat - 2019 Dove Creek Equine Rescue Center Sponsorship   |
|          |                  | Dove Creek Equine Rescue  | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | 2020 Dove Creek Equine Rescue Center Sponsorship  |
| 72       | 426.1            | Down Syndrome Foundation  | 515          | 100%              | 515                     | 0%                   | -                            | <i>Excluded NM Contribution</i>   |
| 73       | 426.1            | Downtown Womens Center    | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Sponsorship for Downtown Women's Center Spring Luncheon. DWC provides housing and services to overcome homelessness and addiction.  |
| 74       | 426.1            | Dun & Bradstreet Inc.     | 7,920        | 15%               | 1,158                   | 0%                   | -                            | <i>Excluded CO Contribution</i>   |
| 75       | 426.1            | Eat Rite Health Food      | 49           | 24%               | 12                      | 0%                   | -                            | <i>Excluded Contribution</i>  |
| 76       | 426.1            | EB Hope for our Heroes    | (1,000)      | 100%              | (1,000)                 | 100%                 | (1,000)                      | The EB HOPE initiated Substance Abuse Outreach and Intervention Drop-In Center strives to proactively provide a gateway to professional resources for persons with SUDs (Substance Use Disorders) and friends and/or family members of persons with SUDs. |
| 77       | 426.1            | Eddy County Buyers Club   | 200          | 100%              | 200                     | 0%                   | -                            | <i>Excluded NM Contribution - 4H Club Sponsorship</i>   |
| 78       | 426.1            | Eddy County Fair          | 500          | 100%              | 500                     | 0%                   | -                            | <i>Excluded NM Contribution - Sponsorship of Eddy County Fair and Livestock Show</i>  |
| 79       | 426.1            | Edison Electric Institute | (342)        | 100%              | (342)                   | 0.00%                | -                            | <i>Excluded Contribution</i>  |
| 80       | 426.1            | Elks Lodge                | 1,500        | 100%              | 1,500                   | 100%                 | 1,500                        | Sponsorship provided one shooting team for the Elks Lodge charity clay shoot.   |



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|----------|--------------|---|--------------|-------------------|-------------------------|----------------------|------------------------------|--|
| 81       | 426.1        | EMTS Color Shoot                        | 6,160        | 100%              | 6,160                   | 100%                 | 6,160                        | Emi's Color Shoot, a Sporting Clays fundraiser in Amarillo, Texas, benefiting the Texas Scottish Rite Children's Hospital  |
| 82       | 426.1        | Environmental Initiative                | 3,500        | 15%               | 542                     | 0%                   | -                            | <i>Excluded MN Contribution</i>  |
| 83       | 426.1        | Epilepsy Foundation                     | 25           | 13%               | 3                       | 0%                   | -                            | <i>Excluded MN Contribution</i>  |
| 84       | 426.1        | Equality Texas Foundation               | 250          | 14%               | 36                      | 100%                 | 36                           | Equality Texas works to secure full equality for lesbian, gay, bisexual, transgender, and queer Texans through political action, education, community organizing, and collaboration                                |
| 85       | 426.1        | Every Day Heroes                        | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Sponsorship for the Annual Amarillo Botanical Gardens Christmas in the Garden event  |
| 86       | 426.1        | Family Support Service                  | 5,000        | 100%              | 5,000                   | 100%                 | 5,000                        | Annual sponsorship for the Family Support Services fundraising events for 2020   |
| 87       | 426.1        | Family Support Service                  | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Octoberfest Cook Off Sponsorship   |
| 88       | 426.1        | First American Bank                     | 3,000        | 100%              | 3,000                   | 0%                   | -                            | <i>Excluded NM Sponsorship</i>   |
| 88       | 426.1        | Friendship Foundation                   | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Friendship Independent School District FFE Event   |
| 89       | 426.1        | Friends of Foothills                    | 50           | 15%               | 7                       | 0%                   | -                            | <i>Excluded MN Contribution</i>  |
| 90       | 426.1        | Friends of Lake Meredith                | 600          | 100%              | 600                     | 100%                 | 600                          | Lake Meredith Fireworks Sponsorship  |
| 91       | 426.1        | Fritz Knoebel Events                    | 2,500        | 14%               | 359                     | 0%                   | -                            | <i>Excluded MN Contribution</i>  |
| 92       | 426.1        | GateHouse Media                         | 704          | 100%              | 704                     | 100%                 | 704                          | Man & Woman of the Year Sponsorship  |
| 93       | 426.1        | Gateway Success Center                  | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Sponsorship for the Juneteenth Celebration   |
| 94       | 426.1        | Gift of Life                            | 100          | 100%              | 100                     | 100%                 | 100                          | The Gift of Life Marrow Registry cures blood cancer through cellular therapy   |
| 95       | 426.1        | Girl Scouts of Texas                    | 1,500        | 100%              | 1,500                   | 100%                 | 1,500                        | Women of Distinction Sponsorship   |
| 95       | 426.1        | Girl Scouts of Texas                    | 500          | 100%              | 500                     | 100%                 | 500                          | Sponsorship for the Girl Scouts Women of Distinction Awards  |
| 96       | 426.1        | Givguard Charitable Inc.                | 50           | 15%               | 7                       | 0%                   | -                            | <i>Excluded MN Contribution</i>  |
| 97       | 426.1        | Golf USA Lubbock                        | 922          | 100%              | 922                     | 100%                 | 922                          | Promotional items golf balls   |
| 98       | 426.1        | Greater Artesia Foundation              | 500          | 100%              | 500                     | 0%                   | -                            | <i>Excluded NM Contribution -</i>  |
| 99       | 426.1        | H&H Promotions                          | 795          | 100%              | 795                     | 0%                   | -                            | <i>Excluded NM Contribution - Chamber Promotion Materials</i>  |
| 100      | 426.1        | Hale County Stock Show                  | 250          | 100%              | 250                     | 100%                 | 250                          | Tickets for annual stock show supper.  |
| 101      | 426.1        | Hallie Q. Brown                         | 500          | 14%               | 72                      | 0%                   | -                            | <i>Excluded MN Contribution</i>  |
| 102      | 426.1        | Harrington Cancer and Health Foundation | 500          | 100%              | 500                     | 100%                 | 500                          | The Harrington Cancer and Foundation focuses on cancer, patient support, and community health as it serves the Amarillo, Texas region - Sponsorship for the Harrington Cancer and Health Foundation Womens' Circle |
| 103      | 426.1        | High Plains Chapter of Pheasants        | 250          | 100%              | 250                     | 100%                 | 250                          | Sponsorship for 2020 Season  |
| 104      | 426.1        | High Plains Food Bank                   | 2,500        | 100%              | 2,500                   | 100%                 | 2,500                        | Sponsorship for the High Plains Food Bank's Annual Holiday Food Drive  |

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|----------|--------------|--|--------------|-------------------|-------------------------|----------------------|------------------------------|---|
| 105      | 426.1        | Historical Society for Southeast                         | 3,000        | 100%              | 3,000                   | 0%                   | -                            | <i>Excluded NM Sponsorship</i> - The Historical Society for Southeast's mission is to assemble, preserve and interpret the history of Southeast New Mexico and to promote a great interest, understanding and appreciation of the area's past.  |
| 106      | 426.1        | Hobbs News Sun   | 96           | 100%              | 96                      | 0%                   | -                            | <i>Excluded NM Sponsorship</i> - Sponsor three months of the Community Event Calendar in the Hobbs Sun Newspaper  |
| 107      | 426.1        | Hobby-Lobby  | 32           | 100%              | 32                      | 100%                 | 32                           | Sponsorship for materials to build lemonade stand for the Lemonade Day Expo   |
| 108      | 426.1        | Hobby-Lobby  | 132          | 24%               | 32                      | 100%                 | 32                           | Sponsorship of materials for the Pampa Chamber Banquet  |
|          | 426.1        | Hockley County Senior Citizens Association               | 350          | 100%              | 350                     | 100%                 | 350                          |   |
| 109      | 426.1        | Honor Bell Foundation                                    | 100          | 15%               | 15                      | 0%                   | -                            | Meals on Wheels Thanksgiving Luncheon   |
| 110      | 426.1        | Hyatt Regency Washington                                 | 5,500        | 13%               | 716                     | 0%                   | -                            | <i>Excluded MN Contribution</i>   |
| 111      | 426.1        | Infrastructure Resources                                 | 6,500        | 7%                | 450                     | 0%                   | -                            | <i>Excluded Lobbying Expense</i>  |
| 112      | 426.1        | Junior Diabetes Research Foundation (JDRF) International | 4,000        | 30%               | 1,219                   | 68.74%               | 838                          | <i>Excluded Contribution</i><br>JDRF is a nonprofit 501 organization that funds type 1 diabetes research, provides a broad array of community and activist services to the T1D population and actively advocates for regulation favorable to medical research and approval of new and improved treatment modalities - 2020 contribution for Xcel Energy Team Ride |
| 113      | 426.1        | Joann Fabrics  | 827          | 13%               | 110                     | 0%                   | -                            | <i>Excluded CO Contribution</i>   |
| 114      | 426.1        | Joe Muglia   | 500          | 24%               | 121                     | 68.74%               | 83                           | Sponsor Women in Science Endeavors ("WISE") event - purchase of t-shirts  |
| 115      | 426.1        | Jr. Miss & Miss Crosbyton Pageants                       | 175          | 100%              | 175                     | 100%                 | 175                          | Pageant Sponsorship   |
| 116      | 426.1        | Junior Achievement                                       | 750          | 100%              | 750                     | 100%                 | 750                          | 9th Annual Awareness Banquet Sponsor  |
| 117      | 426.1        | Junior League of Amarillo                                | 3,000        | 100%              | 3,000                   | 100%                 | 3,000                        | 2020 Golf Tee Time Sponsorship  |
| 118      | 426.1        | Just Us  | 500          | 100%              | 500                     | 100%                 | 500                          | Sponsorship for the 2020 Texas Hand Calling Championship  |
| 119      | 426.1        | Kids Inc.  | 2,000        | 100%              | 2,000                   | 100%                 | 2,000                        | Dasher Boards Sportsplex  |
| 120      | 426.1        | Kinesiology EV   | 510          | 100%              | 510                     | 100%                 | 510                          | Women's Protective Service golf team  |
| 121      | 426.1        | King Soopers   | 116          | 14%               | 16                      | 0%                   | -                            | <i>Excluded MN Contribution</i>   |
| 122      | 426.1        | Kiwanis Club of Plainview                                | 573          | 100%              | 573                     | 100%                 | 573                          | Sponsorship for Chopped Brisket for Annual BBQ Sandwich Meal Fundraiser   |
| 123      | 426.1        | Kiwanis Club of Plainview                                | 80           | 100%              | 80                      | 100%                 | 80                           | Tickets to annual BBQ fund raiser   |
| 124      | 426.1        | Kwahadi Heritage Inc.                                    | 500          | 15%               | 73                      | 0%                   | -                            | <i>Excluded MN Contribution</i>   |
| 125      | 426.1        | Lancer at Xcel Energy                                    | 77           | 19%               | 14                      | 0%                   | -                            | <i>Excluded MN Contribution</i>   |
| 125      | 426.1        | Latinas First Foundation                                 | 1,000        | 13%               | 130                     | 0%                   | -                            | <i>Excluded CO Contribution</i>   |
| 126      | 426.1        | LCFD Foundation  | 400          | 100%              | 400                     | 100%                 | 400                          | Lynn County Foundation Benefit fundraiser sponsor   |

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| 127      | 426.1        | Leadership Amarillo & Canyon        | 1,500        | 100%              | 1,500                   | 100%                 | 1,500                        | Sponsorship for the annual Leading with Impact fundraiser luncheon to provide necessary funds for Teen Leadership Amarillo & Canyon  |
| 128      | 426.1        | Leadership Amarillo & Canyon        | 1,850        | 100%              | 1,850                   | 100%                 | 1,850                        | Adult Program for Dru Chidester  |
|          | 426.1        | Leadership New Mexico               | 515          | 100%              | 515                     | 0%                   | -                            | Excluded NM Contribution   |
|          | 426.1        | Leadership New Mexico               | 515          | 100%              | 515                     | 0%                   | -                            | Excluded NM Contribution   |
| 129      | 426.1        | Leadership Perryton                 | 2,500        | 100%              | 2,500                   | 100%                 | 2,500                        | 2020 Sponsorship for Leadership Perryton XIV   |
| 130      | 426.1        | Levelland Noon Rotary Club          | 300          | 100%              | 300                     | 100%                 | 300                          | Luncheon sponsor   |
| 131      | 426.1        | Littlefield Early Risers Lion Club  | 500          | 100%              | 500                     | 100%                 | 500                          | Sponsorship 2020 Lion's Club Car Show  |
| 132      | 426.1        | Lockney Little Dribblers            | 150          | 100%              | 150                     | 100%                 | 150                          | League sponsorship 2019 season   |
| 133      | 426.1        | Lockney Volunteer Fire Department   | 500          | 100%              | 500                     | 100%                 | 500                          | Sponsor Cowboy Christmas Ball 2019   |
| 134      | 426.1        | Lollipop Junction                   | 560          | 100%              | 560                     | 100%                 | 560                          | Reindeer Holiday Dash Sponsorship  |
| 135      | 426.1        | Lowes                               | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Sponsorship for Ropesville Music Festival  |
|          | 426.1        | Lowes                               | 300          | 100%              | 300                     | 100%                 | 300                          | City of Meadow best yard gift cards  |
| 136      | 426.1        | LULAC Council 262                   | 500          | 100%              | 500                     | 100%                 | 500                          | League of United Latin American Citizens Gala  |
| 137      | 426.1        | Main Street Roswell                 | 1,000        | 100%              | 1,000                   | 0%                   | -                            | Excluded NM Contribution   |
| 138      | 426.1        | Make a Child Smile Project          | 2,500        | 100%              | 2,500                   | 100%                 | 2,500                        | Eveline Rivers Coat Drive  |
| 139      | 426.1        | Make a Wish Foundation              | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Sponsorship for the Make-A-Wish Tri-State Chili Championship   |
| 140      | 426.1        | Make a Wish Minnesota               | 25,000       | 13%               | 3,228                   | 0%                   | -                            | Excluded MN Contribution   |
| 141      | 426.1        | March of Dimes                      | 2,500        | 100%              | 2,500                   | 100%                 | 2,500                        | Signature Chef's Auction   |
| 142      | 426.1        | Margarita's Steakhouse              | 949          | 100%              | 949                     | 100%                 | 949                          | Xcel Energy has been involved with Leadership Perryton for several years and each year sponsors a meal for one of the Leadership Perryton events. Leadership Perryton has organized a poverty simulation event for the Leadership Perryton class, Frank Phillips College, and community leaders and organization in the Perryton area. This event involved approximately 60 people, and the event was catered at Frank Phillips College Allen campus by Margaritas Steakhouse. |
| 143      | 426.1        | Market Street                       | 250          | 100%              | 250                     | 100%                 | 250                          | Donation for the Amarillo Chamber of Commerce Goodtimes Event  |
| 144      | 426.1        | Martha's Home Inc.                  | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Sponsorship for the Annual Martha's Home Second Chance Prom Fundraising event  |
| 145      | 426.1        | Massey's Landscape                  | 500          | 100%              | 500                     | 100%                 | 500                          | Sponsorship for the 1st Annual United Way of Amarillo & Canyon BBQ cook-off, with proceeds benefiting United Way   |
| 146      | 426.1        | Meals on Wheels                     | 1,500        | 100%              | 1,500                   | 100%                 | 1,500                        | 2020 Picnic Sponsorship  |
| 147      | 426.1        | Mexican American Legislative Caucus | 2,000        | 100%              | 2,000                   | 0%                   | -                            | Excluded Lobbying Expense  |

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| 148      | 426.1        | Miami Roberts County Volunteer Fire Dept.       | 500          | 100%              | 500                     | 100%                 | 500                          | 2020 Corporate Event Sponsorship   |
|          | 426.1        | Miami Roberts County Volunteer Fire Dept.       | 50           | 100%              | 50                      | 100%                 | 50                           | 2020 Cooking Team Entry Sponsorship  |
| 149      | 426.1        | Midcoast Energy                                 | (100)        | 100%              | (100)                   | 100%                 | (100)                        | 2019 Tee Box Sponsorship   |
| 150      | 426.1        | Milkman Triathlon                               | 500          | 100%              | 500                     | 0%                   | -                            | Excluded NM Contribution - Sponsorship for 2020 Triathlon                                      |
| 151      | 426.1        | Minnesota American Indian Bar Association       | 750          | 13%               | 97                      | 0%                   | -                            | Excluded MN Contribution   |
| 152      | 426.1        | Minnesota Council of Foundations                | 550          | 13%               | 71                      | 0%                   | -                            | Excluded MN Contribution   |
| 153      | 426.1        | MN Department of Agriculture                    | 10,000       | 15%               | 1,463                   | 0%                   | -                            | Excluded MN Contribution   |
| 154      | 426.1        | MN High Tech Association                        | 27,500       | 14%               | 3,713                   | 0%                   | -                            | Excluded MN Contribution   |
| 155      | 426.1        | Morton Lumbar Co.                               | 40           | 100%              | 40                      | 100%                 | 40                           | Donated supplies to be used for the Connect Community Services Quarter Auction                 |
| 156      | 426.1        | National Veterans Legal Services Program        | 300          | 13%               | 39                      | 0%                   | -                            | Excluded MN Contribution   |
| 157      | 426.1        | NERO  | 1,825        | 13%               | 238                     | 100%                 | 238                          | Excluded MN Contribution   |
| 158      | 426.1        | Network for Good                                | 45           | 100%              | 45                      | 100%                 | 45                           | Administrative fee for Sponsorship of the Heal the City golf scramble fundraiser               |
|          | 426.1        | Network for Good                                | 1,500        | 100%              | 1,500                   | 100%                 | 1,500                        | Sponsorship of the Heal the City golf scramble fundraiser                                      |
|          | 426.1        | Network for Good                                | 3,750        | 30%               | 1,125                   | 0%                   | -                            | Excluded MN Contribution   |
| 159      | 426.1        | New Mexico Amigos                               | 314          | 100%              | 314                     | 0%                   | -                            | Excluded NM Contribution   |
|          | 426.1        | New Mexico Amigos                               | 157          | 100%              | 157                     | 0%                   | -                            | Excluded NM Contribution   |
| 160      | 426.1        | New Mexico Association of Commerce and Industry | 2,500        | 100%              | 2,500                   | 0%                   | -                            | Excluded NM Contribution   |
| 161      | 426.1        | NM Hospitality Association                      | 575          | 100%              | 575                     | 0%                   | -                            | Excluded NM Contribution   |
| 162      | 426.1        | Noalmark Broadcasting                           | 507          | 100%              | 507                     | 0%                   | -                            | Excluded NM Contribution - Hobbs Halloween Safety Messaging and Football Broadcast Sponsorship |
|          | 426.1        | Noalmark Broadcasting                           | 187          | 100%              | 187                     | 0%                   | -                            | Excluded NM Contribution - Hobbs High School Football Sponsorship                              |
|          | 426.1        | Noalmark Broadcasting                           | 1,009        | 100%              | 1,009                   | 0%                   | -                            | Excluded NM Contribution - Hobbs High School support for graduates and athletes                |
| 163      | 426.1        | North American Energy                           | 1,000        | 21%               | 214                     | 0%                   | -                            | Excluded CO Expense  |
| 164      | 426.1        | North American Young Generation in Nuclear 2020 | 3,000        | 14%               | 430                     | 0%                   | -                            | Excluded Nuclear Expense   |
| 165      | 426.1        | Office Depot                                    | (127)        | 13%               | (17)                    | 0%                   | -                            | Excluded Expense   |
| 166      | 426.1        | OTC Brands Inc.                                 | 74           | 100%              | 74                      | 100%                 | 74                           | Sponsorship for booth give aways at Xcel Energy Lemonade Day                                   |
| 167      | 426.1        | Our Nation's Energy Future                      | 15,000       | 13%               | 1,943                   | 0%                   | -                            | Excluded MN Contribution   |
| 168      | 426.1        | Outfront Minnesota                              | 1,550        | 14%               | 223                     | 0%                   | -                            | Excluded MN Contribution   |
| 169      | 426.1        | Ovarian Cancer Research Foundation              | 1,000        | 100%              | 1,000                   | 68.74%               | 687                          | Sponsorship to the Ovarian Cancer Research Foundation  |

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|----------|--------------|---|--------------|-------------------|-------------------------|----------------------|------------------------------|---|
| 170      | 426.1        | Pacer Center, Inc.                          | 500          | 14%               | 72                      | 0%                   | -                            | Excluded CO Expense   |
| 171      | 426.1        | Pampa Optimist Youth Club, Inc.             | 500          | 100%              | 500                     | 100%                 | 500                          | 2019 Sponsorship for Pampa Optimist Children's Shopping Tour  |
| 426.1    |              | Pampa Optimist Youth Club, Inc.             | 500          | 100%              | 500                     | 100%                 | 500                          | 2020 Sponsorship for Pampa Optimist Youth Club's Kids Shopping Tour   |
| 172      | 426.1        | Pampa Parks & Recreation                    | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | 2019 Pampa Celebration of Lights  |
| 173      | 426.1        | Panhandle Press Association                 | 1,540        | 100%              | 1,540                   | 100%                 | 1,540                        | 2020 Convention Sponsorship   |
| 174      | 426.1        | Panhandle Pride Festival                    | 500          | 100%              | 500                     | 100%                 | 500                          | Sponsorship for the Annual Panhandle Pride Festival & Celebration Event   |
| 175      | 426.1        | Panhandle Restaurant Association            | 500          | 100%              | 500                     | 100%                 | 500                          | Sponsorship for the Panhandle Restaurant Association's Annual Restaurant Round-Up Event                           |
| 176      | 426.1        | Petersburg Livestock Association            | 250          | 100%              | 250                     | 100%                 | 250                          | Buyers club donation Stock show sponsor   |
| 177      | 426.1        | PFG Proforma                                | 200          | 100%              | 200                     | 0%                   | -                            | Excluded NM Contribution - Sponsorship of the Hobbs Chamber Tournament  |
| 178      | 426.1        | Pizza Planet Paramount                      | 100          | 24%               | 24                      | 0%                   | -                            | Excluded Expense  |
| 179      | 426.1        | Plains Cotton Growers Inc.                  | 100          | 100%              | 100                     | 100%                 | 100                          | Membership dues   |
| 180      | 426.1        | Plainview Community Concerts                | 500          | 100%              | 500                     | 100%                 | 500                          | Event sponsor multi concerts.   |
| 181      | 426.1        | Plainview Daily Herald                      | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Sponsorship for four area students to attend Tomorrow's Leaders Recognition held by the Plainview Daily Herald    |
| 182      | 426.1        | Plainview Downtown Association              | 500          | 100%              | 500                     | 100%                 | 500                          | Event sponsor downtown business holiday lighting contest  |
| 183      | 426.1        | Plainview Hale County Industrial Foundation | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Sponsorship for the Business Park Ribbon Cutting  |
| 426.1    |              | Plainview Hale County Industrial Foundation | 2,650        | 100%              | 2,650                   | 100%                 | 2,650                        | Sponsorship supporting Plainview Hale County Economic Development Corporation                                     |
| 184      | 426.1        | Plainview Rodeo Association                 | 500          | 100%              | 500                     | 100%                 | 500                          | Event sponsorship (Rodeo)   |
| 185      | 426.1        | Project Sanctuary                           | 300          | 14%               | 43                      | 0%                   | -                            | Excluded MN Contribution  |
| 186      | 426.1        | QDOBA                                       | 81           | 13%               | 11                      | 0%                   | -                            | Excluded MN Contribution  |
| 187      | 426.1        | Quay County/Tucumcari Area Legislators      | 150          | 100%              | 150                     | 0%                   | -                            | Excluded Lobbying Expense   |
| 188      | 426.1        | Randall County Junior Livestock             | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Sponsorship for two tables at the Randall County Junior Livestock fundraising event, the Randall County Steak-Out |
| 189      | 426.1        | Raptor Resource Project                     | 67           | 100%              | 67                      | 0%                   | -                            | Excluded MN Contribution  |
| 190      | 426.1        | Reclaim                                     | 100          | 14%               | 14                      | 0%                   | -                            | Excluded MN Contribution  |
| 191      | 426.1        | Reflections & Recovery                      | 1,500        | 100%              | 1,500                   | 0%                   | -                            | Excluded MN Contribution  |
| 426.1    |              | Reflections & Recovery                      | 2,500        | 100%              | 2,500                   | 0%                   | -                            | Excluded NM Contribution  |
| 192      | 426.1        | River Breaks Ranch                          | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | 2020 Sponsorship for Harrington Clay Shoot Event  |
| 426.1    |              | River Breaks Ranch                          | 896          | 100%              | 896                     | 100%                 | 896                          | Family Support Services Strategic Planning Meeting  |
| 193      | 426.1        | Roswell Community Little Theater            | 1,000        | 100%              | 1,000                   | 0%                   | -                            | Excluded NM Contribution  |
| 194      | 426.1        | Roswell Jazz Festival                       | 1,000        | 100%              | 1,000                   | 0%                   | -                            | Excluded NM Contribution  |
| 195      | 426.1        | Roswell Literacy Council                    | 250          | 100%              | 250                     | 0%                   | -                            | Excluded NM Contribution  |

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|----------|--------------|-----------------------------------|--------------|-------------------|-------------------------|----------------------|------------------------------|--|
| 196      | 426.1        | Roswell Symphony Orchestra        | 550          | 100%              | 550                     | 0%                   | -                            | - Excluded NM Contribution   |
| 197      | 426.1        | Royal Family Kids of Roswell      | 1,500        | 100%              | 1,500                   | 0%                   | -                            | - Excluded NM Contribution   |
| 198      | 426.1        | Sam's Club                        | 1,040        | 100%              | 1,040                   | 100%                 | 1,040                        | This In-Kind charge is for supplies to be used at the Amarillo Chamber Cook Off, the Hutchinson County United Way Kick Off Cook Off, and the Canyon Chamber Cook Off.                            |
| 426.1    |              | Sam's Club                        | 418          | 100%              | 418                     | 100%                 | 418                          | This In-Kind charge is for supplies used during the Canyon Chamber of Commerce Chow Down Sponsorship.  |
| 426.1    |              | Sam's Club                        | 712          | 100%              | 712                     | 100%                 | 712                          | This In-Kind charge is for supplies to be used at the Amarillo Chamber Cook Off, the Hutchinson County United Way Kick Off Cook Off, and the Canyon Chamber Cook Off.                            |
| 426.1    |              | Sam's Club                        | 75           | 100%              | 75                      | 100%                 | 75                           | In-Kind Supplies For Borger Community Theater Sponsorship  |
| 426.1    |              | Sam's Club                        | 180          | 14%               | 25                      | 0%                   | -                            | - Excluded MN Contribution   |
| 426.1    |              | Sam's Club                        | 54           | 100%              | 54                      | 100%                 | 54                           | Sponsor lunch for Downtown Women Auxiliary meeting   |
| 426.1    |              | Sam's Club                        | 165          | 100%              | 165                     | 100%                 | 165                          | Sponsorship of the Friona Chamber Banquet by sponsoring a table and preparing and cooking the steaks provided at the banquet. Materials and supplies were purchased for the event as well.       |
| 199      | 426.1        | Schick Corporate Learning         | 5,063        | 14%               | 684                     | 0%                   | -                            | - Excluded CO Contribution   |
| 200      | 426.1        | SFSA - The Sanford International  | 4,250        | 15%               | 626                     | 0%                   | -                            | - Excluded MN Contribution   |
| 201      | 426.1        | Shallowater Education Fund        | 250          | 100%              | 250                     | 100%                 | 250                          | Sponsorship Hole golf tournament   |
| 202      | 426.1        | Slaton Railroad Heritage          | 40           | 100%              | 40                      | 100%                 | 40                           | Membership dues  |
| 203      | 426.1        | Slatonite                         | 126          | 100%              | 126                     | 100%                 | 126                          | Slaton High School Ad Sponsorship  |
| 204      | 426.1        | Snack Pack 4 Kids                 | 500          | 100%              | 500                     | 100%                 | 500                          | Sponsor Snack Pac 4 Kids Golf Tournament. Snack Pac 4 Kids' mission is to end weekend hunger for children by providing a backpack filled with kid-friendly snacks each Friday of the Year        |
| 426.1    |              | Snack Pack 4 Kids                 | 600          | 100%              | 600                     | 100%                 | 600                          | Sponsor Snack Pac 4 Kids Canyon Golf Tournament. Snack Pac 4 Kids' mission is to end weekend hunger for children by providing a backpack filled with kid-friendly snacks each Friday of the Year |
| 205      | 426.1        | Society of Women Engineers        | 500          | 24%               | 119                     | 100%                 | 119                          | Texas Tech Society of Women Engineers Night at the Science Spectrum Sponsorship  |
| 206      | 426.1        | Sonic Drive In                    | 350          | 100%              | 350                     | 100%                 | 350                          | Sponsor Los Barrios Step Up to Success - Middle School Career Event  |
| 207      | 426.1        | South Plains Chapter of TMCA Inc. | 650          | 100%              | 650                     | 0%                   | -                            | - Excluded Contribution  |
| 208      | 426.1        | South Plains Food Bank            | 500          | 100%              | 500                     | 100%                 | 500                          | Fundraiser for the Food bank   |

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|          |              |   | 1,500        | 100%              | 1,500                   | 100%                 | 1,500                        |  |
| 209      | 426.1        | Southwest Ambucs                        |              |                   |                         |                      |                              | Southwest AMBUCS Derby Days - Southwest AMBUCS is the Amarillo, Texas area chapter of National AMBUCS, a non-profit organization consisting of a diverse group of men and women who are dedicated to creating mobility and independence for people with disabilities |
| 210      | 426.1        | Sportsmen for Christ                    | 500          | 100%              | 500                     | 100%                 | 500                          | 2020 Kicking Bear Camp Sponsorship   |
| 211      | 426.1        | Sun Classic Charity Golf Tournament     | 500          | 100%              | 500                     | 0%                   | -                            | Excluded NM Contribution   |
| 212      | 426.1        | Sunrise Optimist Club of Roswell        | 500          | 100%              | 500                     | 0%                   | -                            | Excluded NM Contribution   |
| 213      | 426.1        | SW C&C Roswell                          | 247          | 100%              | 247                     | 0%                   | -                            | Excluded NM Contribution   |
| 214      | 426.1        | Texas Cotton Ginners' Association       | 765          | 100%              | 765                     | 100%                 | 765                          | Texas Cotton Ginners' Association Trade Show & Reception Sponsorship   |
| 215      | 426.1        | Texas Crisis Intervention Team          | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | The Texas Crisis Intervention Team will hold its annual conference and training sessions in Amarillo. This sponsorship allows two area law enforcement officials to attend the conference that otherwise could not attend due to lack of resources.                  |
| 216      | 426.1        | Texas Legislative Black Caucus          | 1,000        | 100%              | 1,000                   | 0%                   | -                            | Excluded Lobbying Expense  |
| 217      | 426.1        | Texas Legislative Study Group           | 2,000        | 100%              | 2,000                   | 0%                   | -                            | Excluded Lobbying Expense  |
| 218      | 426.1        | Texas Society of Professional Engineers | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Golf Tournament Sponsorship  |
| 426.1    |              | Texas Society of Professional Engineers | 500          | 100%              | 500                     | 100%                 | 500                          | West Texas A&M School of Engineering Benefit Tournament Sponsorship  |
| 426.1    |              | Texas Society of Professional Engineers | 250          | 100%              | 250                     | 100%                 | 250                          | West Texas A&M School of Engineering Competition Sponsorship   |
| 219      | 426.1        | Texas State Society                     | 2,500        | 13%               | 326                     | 0%                   | -                            | Excluded Contribution  |
| 220      | 426.1        | Texas Wheat Producers Association       | 600          | 100%              | 600                     | 100%                 | 600                          | Sponsorship for the Texas Wheat Producers Amarillo, Ag Appreciation Luncheon, as a part of the Annual Farm & Ranch Show.   |
| 221      | 426.1        | The Bakken Museum                       | 2,500        | 13%               | 315                     | 0%                   | -                            | Excluded Lobbying Expense  |
| 222      | 426.1        | The Bridge Childrens' Advocacy Center   | 1,800        | 100%              | 1,800                   | 100%                 | 1,800                        | Heroes & Legends Sponsorship   |
| 223      | 426.1        | The Business Journals                   | 1,100        | 14%               | 158                     | 0%                   | -                            | Excluded CO Contribution   |
| 224      | 426.1        | The Center on Colfax                    | 150          | 15%               | 22                      | 0%                   | -                            | Excluded CO Contribution   |
| 225      | 426.1        | The First Tee                           | 550          | 100%              | 550                     | 0%                   | -                            | Excluded NM Contribution   |
| 426.1    |              | The First Tee                           | 630          | 100%              | 630                     | 0%                   | -                            | Excluded NM Contribution   |
| 426.1    |              | The First Tee                           | 1,000        | 100%              | 1,000                   | 0%                   | -                            | Excluded NM Contribution   |
| 226      | 426.1        | The Home Depot                          | 52           | 100%              | 52                      | 100%                 | 52                           | Sponsorship for Xcel Energy Lemonade Day - Materials to build stand to give away   |
| 426.1    |              | The Home Depot                          | 24           | 100%              | 24                      | 100%                 | 24                           | Sponsorship for Xcel Energy Lemonade Day - Materials to build stand to give away   |

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|          | 426.1        | The Home Depot                         | 61           | 100%              | 61                      | 100%                 | 61                           | Sponsorship for materials provided for Canyon ISD UIL event relating to electricity (hard hats and unbranded clothing)   |
|          | 426.1        | The Home Depot                         | 27           | 100%              | 27                      | 100%                 | 27                           | Sponsorship for Xcel Energy Lemonade Day - Materials to build stand to give away   |
| 227      | 426.1        | The Hope and Healing Place             | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Sponsorship for the Annual Hope & Healing Place "Big Cheese" fundraising event   |
| 228      | 426.1        | The Kurt B. Seydow Dystonia Foundation | 12,000       | 13%               | 1,545                   | 0%                   | -                            | Excluded MN Contribution   |
| 229      | 426.1        | The Rose                               | 250          | 13%               | 32                      | 0%                   | -                            | Excluded MN Contribution   |
| 230      | 426.1        | The Roswell Women's Club               | 1,000        | 100%              | 1,000                   | 0%                   | -                            | Excluded NM Contribution   |
| 231      | 426.1        | The Salvation Army                     | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | Community Kettle Sponsorship   |
| 232      | 426.1        | The Site Selectors Guild               | 20,000       | 15%               | 2,925                   | 0%                   | -                            | Excluded MN Contribution   |
| 233      | 426.1        | Ticket Leap                            | 834          | 100%              | 834                     | 100%                 | 834                          | High Ground of Texas Annual Meeting Platinum Sponsorship   |
| 234      | 426.1        | Toot N Totum                           | 15           | 100%              | 15                      | 100%                 | 15                           | Materials and supplies needed for Canyon ISD Arcing Demonstrations   |
| 235      | 426.1        | Transportation Service                 | 1,930        | 14%               | 277                     | 0%                   | -                            | Excluded MN Contribution   |
| 236      | 426.1        | Treasure Island                        | 9            | 14%               | 1                       | 0%                   | -                            | Excluded MN Contribution   |
| 237      | 426.1        | Turn Center                            | 1,500        | 100%              | 1,500                   | 100%                 | 1,500                        | Sponsorship for the Turn Center's Celebration of Hope fundraiser event. The Turn Center provides physical, occupational, and speech therapy services to children with special needs        |
| 238      | 426.1        | TX Association of Sports Officials     | 1,000        | 100%              | 1,000                   | 100%                 | 1,000                        | High School Referee Sponsorship  |
| 239      | 426.1        | United Marketplace                     | 390          | 100%              | 390                     | 100%                 | 390                          | Sponsorship of lunch for Leadership Perryton Luncheon for Graduates  |
|          | 426.1        | United Marketplace                     | 70           | 100%              | 70                      | 100%                 | 70                           | Sponsored the Friona Chamber Banquet by purchasing and cooking the steaks provided at the banquet. Xcel Energy also purchased additional materials and supplies during this two-day event. |
|          | 426.1        | United Marketplace                     | 48           | 100%              | 48                      | 100%                 | 48                           | Sponsored the Friona Chamber Banquet by purchasing and cooking the steaks provided at the banquet. Xcel Energy also purchased additional materials and supplies during this two-day event. |
|          | 426.1        | United Marketplace                     | 59           | 100%              | 59                      | 100%                 | 59                           | Sponsored lunch for Downtown Women Auxiliary group meeting   |
|          | 426.1        | United Marketplace                     | 34           | 100%              | 34                      | 100%                 | 34                           | This In Kind Charge is for supplies used for the Downtown Women's Lunch Sponsorship  |
|          | 426.1        | United Marketplace                     | 34           | 100%              | 34                      | 100%                 | 34                           | This In Kind Charge is for supplies used for the Downtown Women's Lunch Sponsorship  |



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|          | 426.1        | United Marketplace | 37           | 100%              | 37                      | 100%                 | 37                           | This In Kind Charge is for supplies used for the Downtown Women's Lunch Sponsorship   |
|          | 426.1        | United Marketplace | 50           | 100%              | 50                      | 100%                 | 50                           | This In Kind charge is for supplies used for the Connect Community Services Quarter Auction Sponsorship   |
|          | 426.1        | United Marketplace | 76           | 100%              | 76                      | 0%                   | -                            | <i>Excluded Contribution</i>  |
|          | 426.1        | United Marketplace | 65           | 100%              | 65                      | 100%                 | 65                           | Provided hamburger fixings for the Loaded Chamber Skeet Shoot in Perryton   |
|          | 426.1        | United Marketplace | 10           | 100%              | 10                      | 100%                 | 10                           | Xcel Energy was a corporate sponsor for the Canyon Chamber Chow Down event. This was a two day community event. During the event community relations cooked for hundreds of people that participated at the event. Materials provided for this event include items to use for cooking, new equipment to cook with, supplies for lunch for workers and volunteers. |
|          | 426.1        | United Marketplace | 57           | 100%              | 57                      | 100%                 | 57                           | Materials and supplies needed for Canyon ISD Arcing Demonstrations  |
|          | 426.1        | United Marketplace | 86           | 100%              | 86                      | 100%                 | 86                           | Purchased supplies for the annual Canyon Chamber Chow Down BBQ Event  |
|          | 426.1        | United Marketplace | 25           | 100%              | 25                      | 100%                 | 25                           | This In Kind charge is for items used at the Canyon Chamber Chow Down event   |
|          | 426.1        | United Marketplace | 90           | 100%              | 90                      | 100%                 | 90                           | Sponsorship of supplies used at the Hutchinson County United Way Kick Off Cook Off.   |
|          | 426.1        | United Marketplace | 74           | 100%              | 74                      | 100%                 | 74                           | Sponsorship of supplies used at the Hutchinson County United Way Kick Off Cook Off.   |
|          | 426.1        | United Marketplace | 520          | 100%              | 520                     | 100%                 | 520                          | This In Kind charge is for meat used during the Amarillo Chamber Cook Off, the Hutchinson County United Way Kick Off Cook Off, and the Canyon Chamber Cook Off. The meat was on sale for the Labor Day weekend so we purchased all of the meat to save money for the cooks.   |
|          | 426.1        | United Marketplace | 47           | 100%              | 47                      | 100%                 | 47                           | This In Kind charge is for supplies used during the Borger Chamber of Commerce Networking Event Sponsorship   |
|          | 426.1        | United Marketplace | 199          | 100%              | 199                     | 100%                 | 199                          | This charge is to provide a cooked holiday meal for the Borger EDC Board and guests.  |
|          | 426.1        | United Way         | 101          | 100%              | 101                     | 0%                   | -                            | <i>Excluded Contribution</i>  |
| 240      | 426.1        | United Way         | (276)        | 100%              | (276)                   | 0%                   | -                            | <i>Excluded NM Contribution</i>   |
|          | 426.1        | United Way         | 300          | 100%              | 300                     | 100%                 | 300                          | Pampa United Way fundraising dining event sponsorship   |
|          | 426.1        | United Way         | 60           | 100%              | 60                      | 100%                 | 60                           | Hutchinson County United Way sponsorship for four tickets to attend the Victory Luncheon to celebrate the 2019 United Way Campaign.   |
|          | 426.1        | United Way         | 615          | 100%              | 615                     | 100%                 | 615                          | 2020 Sponsorship for Hutchinson County United Way events including the Day of Caring(T-Shirts), Team for Golf Scramble, and the Kick Off Team and Sponsorship.  |

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|          |                      |              |              |                   |                         |                      |                              |  |
| 426.1    | United Way           | 100          | 100%         | 100               | 100%                    | 100%                 | 100                          | Hutchinson County United Way for a sponsorship for the Back to School Fair in August.  |
| 426.1    | United Way           | 200          | 100%         | 200               | 100%                    | 100%                 | 200                          | Hutchinson County United Way Golf Scramble Sponsorship where one team of linemen participated  |
| 426.1    | United Way           | 500          | 100%         | 500               | 100%                    | 100%                 | 500                          | United Way luncheon sponsorship  |
| 426.1    | United Way           | 5            | 100%         | 5                 | 0%                      | 0%                   | -                            | Excluded MN Contribution   |
| 426.1    | United Way           | 26           | 100%         | 26                | 0%                      | 0%                   | -                            | Excluded MN Contribution   |
| 426.1    | United Way           | 15           | 100%         | 15                | 0%                      | 0%                   | -                            | Excluded MN Contribution   |
| 426.1    | United Way           | 3            | 100%         | 3                 | 0%                      | 0%                   | -                            | Excluded MN Contribution   |
| 426.1    | United Way           | 10           | 100%         | 10                | 0%                      | 0%                   | -                            | Excluded MN Contribution   |
| 426.1    | United Way           | 19           | 100%         | 19                | 0%                      | 0%                   | -                            | Excluded CO Contribution   |
| 426.1    | United Way           | 309          | 100%         | 309               | 0%                      | 0%                   | -                            | Excluded NM Contribution - Sponsorship to gather diapers for needy families in the Clovis and Portales area  |
| 426.1    | United Way           | 1,500        | 100%         | 1,500             | 100%                    | 100%                 | 1,500                        | Sponsorship for United Way Golf Tournament   |
| 426.1    | United Way           | 1,500        | 100%         | 1,500             | 0%                      | 0%                   | -                            | Excluded NM Contribution - Sponsorship for the 2020 United Way Campaign  |
| 426.1    | United Way           | 5,000        | 100%         | 5,000             | 100%                    | 100%                 | 5,000                        | Day of Caring Sponsorship  |
| 426.1    | United Way           | 5,000        | 100%         | 5,000             | 100%                    | 100%                 | 5,000                        | Corporate Sponsorship  |
| 426.1    | United Way           | 1,250        | 100%         | 1,250             | 0%                      | 0%                   | -                            | Excluded NM Contribution   |
| 426.1    | United Way           | 2,500        | 100%         | 2,500             | 100%                    | 100%                 | 2,500                        | Donation for Covid-19 Emergency Fund   |
| 426.1    | United Way           | 15,000       | 100%         | 15,000            | 100%                    | 100%                 | 15,000                       | Donation for Covid-19 Emergency Fund   |
| 426.1    | United Way           | 2,500        | 100%         | 2,500             | 100%                    | 100%                 | 2,500                        | Donation for Covid-19 Emergency Fund   |
| 426.1    | United Way           | 2,500        | 100%         | 2,500             | 100%                    | 100%                 | 2,500                        | Donation for Covid-19 Emergency Fund   |
| 426.1    | United Way           | 2,500        | 100%         | 2,500             | 100%                    | 100%                 | 2,500                        | Donation for Covid-19 Emergency Fund   |
| 426.1    | United Way           | 2,500        | 100%         | 2,500             | 100%                    | 100%                 | 2,500                        | Donation for Covid-19 Emergency Fund   |
| 426.1    | United Way           | 100          | 100%         | 100               | 100%                    | 100%                 | 100                          | Back to School Fair  |
| 426.1    | Urban Peak Denver    | 1,250        | 14%          | 179               | 0%                      | 0%                   | -                            | Excluded CO Contribution   |
| 426.1    | USTA Southeastern NM | 300          | 100%         | 300               | 0%                      | 0%                   | -                            | Excluded NM Contribution   |
| 426.1    | Walmart              | (87)         | 100%         | (87)              | 0%                      | 0%                   | -                            | Excluded Contribution  |
| 426.1    | Walmart              | 250          | 100%         | 250               | 100%                    | 100%                 | 250                          | Sponsorship for door prizes for city event   |
| 426.1    | Walmart              | 74           | 100%         | 74                | 100%                    | 100%                 | 74                           | Provided Gatorades for the Skeet Shoot held by Perryton's Chamber of Commerce  |
| 426.1    | Walmart              | 150          | 100%         | 150               | 100%                    | 100%                 | 150                          | Provided bags of chips for Plainview Junior Service League's Hamburger Meal Fundraiser   |
| 426.1    | Walmart              | 217          | 100%         | 217               | 100%                    | 100%                 | 217                          | Xcel Energy was a corporate sponsor for the Canyon Chamber Chow Down event. This was a two day community event, during which Xcel employees purchased food and cooked for hundreds of people that participated at the event. |
| 426.1    | Walmart              | 100          | 100%         | 100               | 100%                    | 100%                 | 100                          | Purchased blankets donated to Littlefield Nursing and Rehabilitation Center  |
| 426.1    | Walmart              | 68           | 100%         | 68                | 100%                    | 100%                 | 68                           | Purchased santa hats for Center City Christmas Electric Light Parade   |

Southwestern Public Service Company

Summary of Community Service Contributions and Donations

| Line No. | FERC Account                          | Organization                  | Total Amount        | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas* | Total Requested Texas Amount | Brief Purpose of Organization  |
|----------|---------------------------------------|-------------------------------|---------------------|-------------------|-------------------------|----------------------|------------------------------|--|
|          | 426.1                                 | Walmart                       | 66                  | 100%              | 66                      | 100%                 | 66                           | Xcel Energy has been a sponsor for Hereford AG Day for several years, and line crews conducted arcing demos and talked to kids about power line safety.  |
|          | 426.1                                 | Walmart                       | 40                  | 100%              | 40                      | 100%                 | 40                           | Purchased supplies used for the Connect Community Services Quarter Auction   |
|          | 426.1                                 | Walmart                       | 40                  | 100%              | 40                      | 100%                 | 40                           | Purchased supplies used for the Friona Chamber Banquet   |
|          | 426.1                                 | Walmart                       | 32                  | 100%              | 32                      | 100%                 | 32                           | Purchased materials and supplies for the Friona Chamber Banquet  |
| 244      | 426.1                                 | Wesley Community Center       | 2,500               | 100%              | 2,500                   | 100%                 | 2,500                        | Sponsorship for the Amarillo Wesley Community Center to assist with beautification of the property   |
| 245      | 426.1                                 | Williams Syndrome Association | 50                  | 15%               | 7                       | 0%                   | -                            | <i>Excluded MN Contribution</i>  |
| 246      | 426.1                                 | Womens' Protective Service    | 500                 | 100%              | 500                     | 100%                 | 500                          | Womens Protective Service Event Sponsor  |
| 247      | 426.1                                 | Xcel Energy Foundation        | 7,503,500           | 13%               | 976,641                 | 68.74%               | 671,343                      | The mission of the Xcel Energy Foundation is to use the collective knowledge, resources, and skills of staff and colleagues to meet the needs of communities and ensure that Xcel Energy service territories are a highly desirable place to live, work, or own a business. The Foundation oversees the charitable activities and volunteer programs of Xcel Energy and its subsidiaries. This amount represents the requested amount of foundation grants for 2018. |
| 248      | 426.1                                 | YMCA Twin Cities MN           | 2,500               | 13%               | 325                     | 0%                   | -                            | <i>Excluded MN Contribution</i>  |
| 249      | 426.1                                 | Young Americans Center        | 5,000               | 13%               | 647                     | 0%                   | -                            | <i>Excluded MN Contribution</i>  |
| 250      | Total Community Service Contributions |                               | <u>\$ 8,031,150</u> |                   | <u>\$ 1,267,245</u>     |                      | <u>\$ 875,623</u>            |  |
|          |                                       |                               |                     |                   | <u>G-4.2</u>            |                      | <u>G-4.2</u>                 |  |

\*SPS is including some of these cost in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-4 by using a Texas Customer Allocator.

Southwestern Public Service Company

Summary of Economic Development Contributions and Donations

| Line No. | FERC Account | Organization                               | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization   |
|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 1        | 426.1        | Acceleration by Design, LLC.               | \$ 300       | 100%              | \$ 300                  | 100%                | \$ 300                       | 2019 Events Sponsorship - Acceleration by Design, LLC. is an economic development corporation consulting firm |
| 2        | 426.1        | Adams County Economic Development          | 5,750        | 15%               | 847                     | 0%                  | -                            | <i>Excluded CO Contribution</i>   |
| 3        | 426.1        | Amarillo Area Chamber of Commerce          | 1,000        | 100%              | 1,000                   | 100%                | 1,000                        | CASA - Bulls Jersey Auction Sponsorship   |
|          | 426.1        | Amarillo Chamber of Commerce               | 1,000        | 100%              | 1,000                   | 100%                | 1,000                        | Tables for Chamber Awards Banquet   |
|          | 426.1        | Amarillo Chamber of Commerce               | 5,000        | 100%              | 5,000                   | 100%                | 5,000                        | Sponsorship for the Chamber BBQ   |
| 426.1    |              | Artesia Chamber of Commerce                | 250          | 100%              | 250                     | 0%                  | -                            | <i>Excluded NM Contribution</i> - Sponsor Balloons and Tunes Elementary School Balloon Launch                 |
| 426.1    |              | Artesia Chamber of Commerce                | 250          | 100%              | 250                     | 0%                  | -                            | <i>Excluded NM Contribution</i> - Sponsorship for Artesia Chamber 4th of July event                           |
| 426.1    |              | Aurora Chamber of Commerce                 | 250          | 14%               | 36                      | 0%                  | -                            | <i>Excluded CO Contribution</i>   |
| 426.1    |              | Borger Economic Development Corp.          | 431          | 100%              | 431                     | 100%                | 431                          | Panhandle Economic Roundtable Event   |
| 426.1    |              | Bovina Chamber of Commerce and Agriculture | 600          | 100%              | 600                     | 100%                | 600                          | Sponsor for Chamber Banquet   |
| 426.1    |              | Canyon Chamber of Commerce                 | 300          | 100%              | 300                     | 100%                | 300                          | Sponsor for Canyon Chamber Chow Down  |
| 426.1    |              | Canyon Chamber of Commerce                 | 850          | 100%              | 850                     | 100%                | 850                          | Sponsor for Canyon Chamber Fundraiser   |
| 426.1    |              | Carlsbad Chamber of Commerce               | 1,501        | 100%              | 1,501                   | 0%                  | -                            | <i>Excluded NM Contribution</i> - December to Remember Carlsbad Chamber sponsorship                           |
| 426.1    |              | Carlsbad Chamber of Commerce               | 1,600        | 100%              | 1,600                   | 0%                  | -                            | <i>Excluded NM Contribution</i> - Carlsbad Chamber of Commerce lunch and reception Sponsorship                |
| 426.1    |              | Carlsbad Chamber of Commerce               | 3,000        | 100%              | 3,000                   | 0%                  | -                            | <i>Excluded NM Contribution</i> - 2020 membership dues  |
| 426.1    |              | Carlsbad Department of Development         | 4,000        | 100%              | 4,000                   | 0%                  | -                            | <i>Excluded NM Contribution</i>   |
| 426.1    |              | Clovis Industrial Development Corp.        | 490          | 100%              | 490                     | 0%                  | -                            | <i>Excluded Lobbying Expense</i>  |
| 426.1    |              | Clovis/Curry County Chamber of Commerce    | 2,000        | 100%              | 2,000                   | 100%                | 2,000                        | Sponsorship for the Thunder in Dalhart Airshow  |
| 426.1    |              | Dalhart Chamber of Commerce                | 500          | 100%              | 500                     | 100%                | 500                          | Christmas Tamale event sponsor  |
| 426.1    |              | Denver City Chamber of Commerce            | 2,400        | 100%              | 2,400                   | 0%                  | -                            | <i>Excluded CO Contribution</i>   |
| 426.1    |              | DSC Chamber of Commerce                    | 300          | 100%              | 300                     | 100%                | 300                          | Sponsor Dumas Chamber Banquet   |
| 426.1    |              | Dumas/Moore County Chamber of Commerce     | 500          | 15%               | 74                      | 0%                  | -                            | <i>Excluded MN Contribution</i>   |
| 426.1    |              | Economic Development Association           | 8,600        | 50%               | 4,331                   | 0%                  | -                            | <i>Excluded NM Contribution</i>   |
| 426.1    |              | Economic Development Corp of Lea County    | 2,500        | 100%              | 2,500                   | 0%                  | -                            | <i>Excluded NM Contribution</i>   |
| 426.1    |              | Economic Development Corporation           | 200          | 100%              | 200                     | 0%                  | -                            | <i>Excluded NM Contribution</i>   |
| 426.1    |              | Eunice Chamber of Commerce                 | 725          | 100%              | 725                     | 100%                | 725                          | Sponsorship and Table at Friona Chamber Banquet   |
| 426.1    |              | Friona Chamber of Commerce                 | 55,000       | 15%               | 8,006                   | 0%                  | -                            | <i>Excluded NM Contribution</i>   |
| 426.1    |              | Greater MSP Economic Development           | 1,000        | 100%              | 1,000                   | 0%                  | -                            | <i>Excluded NM Contribution</i> - Light up the night sponsorship  |
| 426.1    |              | Hobbs Chamber of Commerce                  | 1,500        | 100%              | 1,500                   | 0%                  | -                            | <i>Excluded NM Contribution</i> - 2020 Corporate Sponsorship  |
| 426.1    |              | Hobbs Hispanic Chamber of Commerce         | 1,500        | 100%              | 1,500                   | 0%                  | -                            |   |

Southwestern Public Service Company

Summary of Economic Development Contributions and Donations

| Line No. | FERC Account  | Organization                                      | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization   |
|----------|---|---|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 26       | 426.1   | Jefferson County Economic Development Corporation | 10,000       | 15%               | 1,463                   | 0%                  | -                            | Excluded CO Contribution  |
| 27       | 426.1   | Levelland Chamber of Commerce                     | 640          | 100%              | 640                     | 100%                | 640                          | Chamber golf hole sponsor   |
| 28       | 426.1   | Levelland Economic Development Corporation        | 1,500        | 100%              | 1,500                   | 100%                | 1,500                        | Annual EDC luncheon sponsor   |
| 29       | 426.1   | Metro Denver Economic Development Corp            | 40,000       | 15%               | 5,851                   | 0%                  | -                            | Excluded CO Contribution  |
| 30       | 426.1   | Pampa Chamber of Commerce                         | 500          | 100%              | 500                     | 100%                | 500                          | Sponsor for Pampa Chamber Banquet   |
| 31       | 426.1   | Pampa Chamber of Commerce                         | 420          | 100%              | 420                     | 100%                | 420                          | Sponsor for Pampa Chamber Country Fair  |
| 31       | 426.1   | Perryton-Ochiltree Chamber of Commerce            | 540          | 100%              | 540                     | 100%                | 540                          | Table Sponsor for Perryton Chamber Banquet                                      |
| 31       | 426.1   | Perryton-Ochiltree Chamber of Commerce            | 200          | 100%              | 200                     | 100%                | 200                          | Sponsor for Sporting Clays Event Fundraiser                                     |
| 32       | 426.1   | Perryton-Ochiltree Chamber of Commerce            | 75           | 100%              | 75                      | 100%                | 75                           | Sponsor for Perryton Chamber Block Party  |
| 32       | 426.1   | Plainview Chamber of Commerce                     | 1,000        | 100%              | 1,000                   | 100%                | 1,000                        | Sponsorship for Fireworks Cost  |
| 32       | 426.1   | Plainview Chamber of Commerce                     | 500          | 100%              | 500                     | 100%                | 500                          | Sponsorship of Chamber Banquet  |
| 32       | 426.1   | Plainview Chamber of Commerce                     | 300          | 100%              | 300                     | 100%                | 300                          | Sponsorship of two Mini-Grants for local teachers                               |
| 33       | 426.1   | Post Area Chamber of Commerce                     | 250          | 100%              | 250                     | 100%                | 250                          | Sponsorship of Awards Banquet   |
| 34       | 426.1   | Post Area Chamber of Commerce                     | 350          | 100%              | 350                     | 100%                | 350                          | Christmas parade sponsor  |
| 34       | 426.1   | Ralls Chamber of Commerce and Agriculture         | 350          | 100%              | 350                     | 100%                | 350                          | Good Fellow Project sponsorship   |
| 35       | 426.1   | Roosevelt County Chamber of Commerce              | 400          | 100%              | 400                     | 0%                  | -                            | Excluded NM Contribution - Sponsorship of Portales Chamber Christmas Light Show |
| 35       | 426.1   | Roswell Chamber of Commerce                       | 560          | 100%              | 560                     | 0%                  | -                            | Excluded NM Contribution  |
| 35       | 426.1   | Roswell Chamber of Commerce                       | 500          | 100%              | 500                     | 0%                  | -                            | Excluded NM Contribution  |
| 36       | 426.1   | Roswell Chaves County Economic Development        | 5,000        | 100%              | 5,000                   | 0%                  | -                            | Excluded NM Contribution - Annual dues and contributions                        |
| 37       | 426.1   | Roswell Hispano Chamber of Commerce               | 1,000        | 100.00%           | 1,000                   | 0%                  | -                            | Excluded NM Contribution - 2019 Events Sponsorship                              |
| 38       | 426.1   | Seminole Area Chamber of Commerce                 | 158          | 100.00%           | 158                     | 100%                | 158                          | Chamber Summer Splash movie sponsor   |
| 39       | 426.1   | Slaton Chamber of Commerce                        | 205          | 100.00%           | 205                     | 100%                | 205                          | Sponsorship of Splash Movie   |
| 40       | 426.1   | Slaton Chamber of Commerce                        | 500          | 100%              | 500                     | 100%                | 500                          | Christmas on the Square sponsor   |
| 40       | 426.1   | South Plains Chamber of Commerce                  | 750          | 100%              | 750                     | 100%                | 750                          | Sponsorship of Slaton Christmas Event   |
| 41       | 426.1   | The Higher Ground of Texas Economic Development   | 2,000        | 100%              | 2,000                   | 100%                | 2,000                        | South Plain College Foundation Gala sponsorship                                 |
| 42       | 426.1   | Twinsburg Chamber of Commerce                     | 15,000       | 57%               | 8,597                   | 100%                | 8,597                        | Membership Dues for the Coalition   |
| 43       | 426.1   | Wolfthorpe Area Chamber of Commerce               | 1,500        | 15%               | 219                     | 0%                  | -                            | Excluded CO Contribution  |
| 43       | 426.1   | Wolfthorpe Area Chamber of Commerce               | 500          | 100%              | 500                     | 100%                | 500                          | Chamber Harvest Queen Sponsor   |
| 43       | 426.1   | Wolfthorpe Area Chamber of Commerce               | 750          | 100%              | 750                     | 100%                | 750                          | Sponsorship of Harvest Queen Event  |
| 44       | <b>Total Economic Development Contributions/Donations</b> |   |              | <b>\$ 187,244</b> | <b>\$ 80,067</b>        | <b>\$ 33,090</b>    | <b>G-4.2</b>                 |   |

\*\*SPS is including some of this cost in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-4 by using a Texas Customer Allocator.

**Southwestern Public Service Company**

**Summary of Membership Dues Expense**

| Line No. | FERC Account | Category                                      | Schedule No. | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount |
|----------|--------------|---|--------------|-------------------------|---------------------|------------------------------|
| 1        | Various      | Industry Organizations *                      | G-4.3a       | \$ 670,618              | 62.25%              | \$ 417,457                   |
| 2        | Various      | Business/Economic Organizations *             | G-4.3b       | 32,431                  | 53.91%              | 17,484                       |
| 3        | Various      | Professional Organizations *                  | G-4.3c       | 201,329                 | 60.85%              | 122,508                      |
| 4        | Various      | Social/Recreational/Fraternal or Religious ** | G-4.3d       | 64,983                  | 6.46%               | 4,196                        |
| 5        | Various      | Political **                                  | G-4.3e       | -                       | 0.00%               | -                            |
| 6        |              | Total Membership Dues                         |              | \$ 969,361              | 57.94%              | \$ 561,645                   |
| 7        |              | Less: Social/Recreational/Fraternal           | G-4.3d       | 64,983                  | 6.46%               | 4,196                        |
| 8        |              | Less: Political                               | G-4.3e       | -                       | 0.00%               | -                            |
| 9        |              | <b>Total Membership Dues</b>                  |              | <b>\$ 904,378</b>       | <b>61.64%</b>       | <b>\$ 557,449</b>            |

\* Southwestern Public Service Company ("SPS") is including some of these costs in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-4 by using a Texas Allocator.

\*\* SPS is not including any of these costs in its cost of service.

Southwestern Public Service Company  
Summary of Industry Organization Dues

| Line No. | FERC Account | Organization                                 | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization  |
|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|--|
| 1        | 426.4        | American Wind Energy Association             | \$ 6,250     | 15%               | 914                     | 0%                  | -                            | The American Wind Energy Association is a Washington, D.C.-based national trade association formed in 1974, representing wind power project developers, equipment suppliers, service providers, parts manufacturers, utilities, researchers, and others involved in the wind industry. <i>(Lobbying Portion Excluded)</i>  |
| 2        | 426.4        | Association of Electric Companies of Texas   | 23,438       | 100%              | 23,438                  | 0%                  | -                            | AECT is a Texas-based advocacy group for electric companies providing an open forum for members to communicate with government at all levels. <i>(Lobbying Portion Excluded)</i>   |
| 3        | 426.4        | Edison Electric Institute                    | 277,364      | 15%               | 40,714                  | 0%                  | -                            | The Edison Electric Institute (EEI) is the association that represents all U.S. investor-owned electric companies. Organized in 1933, EEI provides public policy leadership, strategic business intelligence, and essential conferences and forums. <i>(Lobbying Portion Excluded)</i>   |
| 4        | 426.4        | GoPac  | 50,000       | 13%               | 6,477                   | 0%                  | -                            | <i>Excluded Lobbying Expense</i>   |
| 5        | 426.4        | MRI Global                                   | 101,002      | 15%               | 14,773                  | 0%                  | -                            | <i>Excluded Lobbying Expense</i>   |
| 6        | 930.2        | American Coal Users' Group                   | 320          | 100%              | 320                     | 68.74%              | 220                          | The CUG provides value to our members by providing resources to members that will encourage safety, reliability, education, innovation, awareness, and a sense of community as it relates to the use of coal.  |
| 7        | 930.2        | American Gas Association                     | 9,530        | 13%               | 1,237                   | 68.74%              | 850                          | The American Gas Association, founded in 1918, is an American trade organization representing over 200 natural gas supply companies and others with an interest in the manufacturing of gas appliances as well as the production of gas.   |
| 8        | 930.2        | American Renewable Energy Institution        | 50,000       | 15%               | 7,365                   | 68.74%              | 5,063                        | American Renewable Energy Institute (AREI), is to advance the rapid implementation of Renewable Energy and Energy Efficiency at the speed and scale necessary to provide solutions of both the environmental and economic crises currently facing humankind and the planet.  |
| 9        | 930.2        | American Wind Energy Association             | 118,750      | 15%               | 17,369                  | 68.74%              | 11,940                       | The American Wind Energy Association is a Washington, D.C.-based national trade association formed in 1974, representing wind power project developers, equipment suppliers, service providers, parts manufacturers, utilities, researchers, and others involved in the wind industry.   |
| 10       | 930.2        | American Wind Wildlife Institute             | 46,250       | 16%               | 7,387                   | 68.74%              | 5,078                        | The American Wind and Wildlife Institute is a U.S. nonprofit organization that seeks to encourage the development of wind energy while preserving wildlife and habitats that are at risk from the operation and development of wind farms.   |
| 11       | 930.2        | Association of Edison Illuminating Companies | 20,175       | 13%               | 2,619                   | 68.74%              | 1,801                        | AEIC is one of the oldest organizations in the electric energy industry. AEIC encourages research and the exchange of technical information and best practices through a committee structure, staffed with experts from management of member companies. AEIC committees exchange information, ideas and solutions to succeed in the ever-changing electric industry. AEIC also provides highly-valued literature including white papers on various topics, load research manuals and publications and underground cable specifications and guides. Since those early meetings, the organization has kept its eyes directed toward the future, expanding its membership internationally, and focusing its energies on finding solutions to problems of mutual concern to electric utilities, worldwide. |
| 12       | 930.2        | Association of Electric Companies of Texas   | 70,313       | 100%              | 70,313                  | 100.00%             | 70,313                       | AECT is a Texas-based advocacy group for electric companies providing an open forum for members to communicate with government at all levels.  |
| 13       | 930.2        | Baker Botts LLP                              | 42,000       | 16%               | 6,617                   | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 14       | 930.2        | CEF Safety Services LLC                      | 8,000        | 7%                | 554                     | 0.00%               | -                            | <i>Excluded Expense</i>  |

Southwestern Public Service Company  
 Summary of Industry Organization Dues

| Line No. | FERC Account | Organization                                      | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization   |
|----------|--------------|---|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 15       | 930.2        | Center for Energy Workforce Development           | 25,000       | 14%               | 3,591                   | 68.74%              | 2,468                        | Center for Energy Workforce Development (CEWD) is a non-profit consortium of electric, natural gas and nuclear utilities and their associations—American Gas Association, American Public Power Association, Distribution Contractors Association, Edison Electric Institute, National Rural Electric Cooperative Association, and Nuclear Energy Institute. CEWD was formed to help utilities work together to develop solutions to the coming workforce shortage in the utility industry. It is the first partnership between utilities, their associations, contractors, and unions to focus on the need to build a skilled workforce pipeline that will meet future industry needs. |
| 16       | 930.2        | CHWMEG, Inc.                                      | 115,052      | 16%               | 17,883                  | 68.74%              | 12,292                       | CHWMEG, Inc. is a non-profit trade association representing over 690 participating entities. CHWMEG conducts comprehensive reviews of waste vendors, recycling vendors, e-scrap processors and spent material processors worldwide. CHWMEG members receive high quality, detailed, objective information concerning potential business risk at reviewed facilities.   |
| 17       | 930.2        | Concentric Energy Advisors Inc.                   | 2,450        | 24%               | 576                     | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 18       | 930.2        | Edison Electric Institute                         | 1,756,377    | 15%               | 258,016                 | 68.74%              | 177,360                      | The Edison Electric Institute (EEI) is the association that represents all U.S. investor-owned electric companies. Organized in 1933, EEI provides public policy leadership, strategic business intelligence, and essential conferences and forums.   |
| 19       | 930.2        | Electric Power Research Institute                 | 838,594      | 19%               | 162,800                 | 68.74%              | 111,909                      | The Electric Power Research Institute conducts research on issues related to the electric power industry in USA. EPRI is a nonprofit organization funded by the electric utility industry, founded and headquartered in Palo Alto, California. EPRI is primarily a US-based organization, but receives international participation. EPRI's area covers different aspects of electric power generation, delivery and its use.  |
| 20       | 930.2        | Environmental Initiative                          | 10,000       | 15%               | 1,549                   | 68.74%              | 1,065                        | Environmental Initiative is a nonprofit organization working with business, nonprofit, government and community leaders to address complex and systemic issues. We facilitate conversations addressing environmental, economic, and public health issues between diverse stakeholders as we work toward social equity and environmental health. We take action and implement on-the-ground projects to improve our air, land, and water for all beings. They Plan and host events for environmental leaders from businesses, nonprofits, government and most-impacted communities to share information, network and learn from one another.   |
| 21       | 930.2        | Infosat Able Holdings Inc.                        | 149          | 16%               | 24                      | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 22       | 930.2        | Institute of Electrical and Electronics Engineers | 738          | 12%               | 88                      | 68.74%              | 60                           | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.  |
| 23       | 930.2        | Keystone Policy Center                            | 20,000       | 13%               | 2,591                   | 68.74%              | 1,781                        | Keystone Policy Center is a trusted non-profit organization founded in 1975 to drive actionable, shared solutions to contentious agriculture, environment, energy, education, and public health issues. Keystone is recognized by public, private, and civic-sector leaders throughout the United States for independent, collaborative problem-solving approaches that offer a proven blueprint for progress and collective impact.  |
| 24       | 930.2        | LUX Research Inc.                                 | -            | 0%                | 24                      | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 25       | 930.2        | MJ Bradley & Associates                           | 10,000       | 13%               | 1,295                   | 68.74%              | 890                          | M.J. Bradley & Associates provides strategic and technical advisory services to address critical energy and environmental matters including: energy policy, regulatory compliance, emission markets, energy efficiency, renewable energy, and advanced technologies.  |



Southwestern Public Service Company  
 Summary of Industry Organization Dues

| Line No. | FERC Account | Organization                                    | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization  |
|----------|--------------|---|--------------|-------------------|-------------------------|---------------------|------------------------------|--|
| 26       | 930.2        | National Energy Reliability Council             | (38)         | 100%              | (38)                    | 68.74%              | (26)                         | The North American Electric Reliability Corporation (NERC) is a not-for-profit international regulatory authority whose mission is to assure the reliability and security of the bulk power system in North America.   |
| 27       | 930.2        | National Society of Home Builders               | 1,095        | 15%               | 160                     | 68.74%              | 110                          | The National Association of Home Builders of the United States strives to protect the American Dream of housing opportunities for all, while working to achieve professional success for its members who build communities, create jobs and strengthen our economy.  |
| 28       | 930.2        | North American Electric Reliability Corporation | 438          | 100%              | 438                     | 68.74%              | 301                          | The North American Electric Reliability Corporation (NERC) is a not-for-profit international regulatory authority whose mission is to assure the reliability and security of the bulk power system in North America.   |
| 29       | 930.2        | North American Transmission Forum               | -            | 0%                | (242)                   | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 30       | 930.2        | Smart Electric Power Alliance                   | (17,500)     | 13%               | (2,347)                 | 68.74%              | (1,613)                      | Smart Electric Power Alliance has a very specific role in the journey towards carbon-free. Our mission is to facilitate the electric power industry's smart transition to a clean and modern energy future through education, research, standards, and collaboration.  |
| 31       | 930.2        | Society of Human Resource Management            | 189          | 14%               | 27                      | 68.74%              | 19                           | The Society for Human Resource Management is a professional human resources membership association headquartered in Alexandria, Virginia. SHRM promotes the role of HR as a profession and provides education, certification, and networking to its members, while lobbying Congress on issues pertinent to labor management.  |
| 32       | 930.2        | Southern Gas Association                        | (33)         | 100%              | (33)                    | 68.74%              | (23)                         | Southern Gas Association (SGA) has been investing in the people who make up the natural gas industry by providing learning opportunities for personal and professional growth. Specializing in facilitating peer-to-peer collaboration, educating on industry and leadership topics, and developing and managing joint industry projects, SGA supports member company volunteers and industry leaders, who work to actively engage the industry for a sustainable tomorrow.  |
| 33       | 930.2        | Texas Cattle Feeders                            | 125          | 100%              | 125                     | 100.00%             | 125                          | The Texas Cattle Feeders Association represents the cattle feeding industry in the three-state region of Texas, Oklahoma and New Mexico. This area, known as Cattle Feeding Country, is the largest cattle feeding region in the U.S. A multi-billion-dollar industry, TCFA members annually market more than 6 million fed cattle – approximately 28 percent of the fed cattle produced in the United States.   |
| 34       | 930.2        | The Business Council                            | 25,000       | 13%               | 3,246                   | 68.74%              | 2,231                        | The Business Council is an association of the Chief Executive Officers of the world's most important business enterprises. Membership is by invitation only.   |
| 35       | 930.2        | The Climate Registry                            | 12,000       | 16%               | 1,891                   | 68.74%              | 1,300                        | The Climate Registry (TCR) is making global warming history. Our mission is to empower our generation to reduce its carbon footprint by helping organizations measure, track and manage their greenhouse gas (GHG) emissions inventories. TCR operates the only voluntary carbon reporting program that is backed by U.S. state governments, provides hands-on support and service, and that generates transparent, consistent, and credible data needed to make reductions. TCR's expertise is also utilized internationally to develop and implement GHG reporting and management programs outside of North America. |
| 36       | 930.2        | The Foster Report                               | (2,450)      | 24%               | (576)                   | 68.74%              | (396)                        | The Foster Report addresses significant regulatory and business events that impact all segments of the natural gas and oil industries. Topics of interest can include, but are not limited to, production, marketing, transportation, distribution, and end use.   |
| 37       | 930.2        | University of Minnesota                         | 40           | 100%              | 40                      | 0.00%               | -                            | <i>Excluded MN Expense</i>   |

Southwestern Public Service Company  
 Summary of Industry Organization Dues

| Line No. | FERC Account | Organization                                  | Total Amount        | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization   |
|----------|--------------|---|---------------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 38       | 930.2        | Utilities Tech Council                        | 1,720               | 100%              | 1,720                   | 68.74%              | 1,182                        | The Utilities Tech Council serves critical infrastructure providers around the world by focusing on Information and Communications Technology. Through advocacy, education and collaboration, the Utilities Tech Council delivers exceptional value for today's decisions and tomorrow's planning.  |
| 39       | 930.2        | Utility Arborist Association                  | 300                 | 100%              | 300                     | 68.74%              | 206                          | The Utility Arborist Association is an organization of over 5,000 individuals with interest in and a commitment to the maintenance of trees and other vegetation for the purpose of ensuring the safe and reliable distribution of energy, including electric, oil and gas, to business and residences.   |
| 40       | 930.2        | Utility Economic Development Association      | 775                 | 15%               | 114                     | 68.74%              | 78                           | The Utility Economic Development Association is a non-profit international organization of investor owned utility economic development professionals and allies. It is dedicated to meeting the unique needs of its members through on-going economic development education and networking programs, and also by serving as an information source and conduit to its members.   |
| 41       | 930.2        | Utility Tech Council                          | 8,696               | 13%               | 1,148                   | 68.74%              | 789                          | The Utilities Technology Council (UTC) is a global association focused on the intersection of telecommunications and utility infrastructure. UTC gives voice to the men and women in the utility workforce who create and maintain critical communications systems that help keep the lights and the water flowing. We represent the hands-on folks in the field and control rooms responding to storms, deploying new technologies, and securing energy and water infrastructure from all kinds of threats. UTC sits at the nexus between the energy and telecommunications industries, which are rapidly converging and becoming more interdependent. |
| 42       | 930.2        | Utility Variable-Generation Integration Group | 2,833               | 100%              | 2,833                   | 68.74%              | 1,947                        | The Utility Variable-Generation Integration Group (UVIG) is the leading source of global expertise for wind and solar operations and power system integration.  |
| 43       | 930.2        | Western Power Trading Forum                   | 5,500               | 26%               | 1,442                   | 0.00%               | -                            | <i>Excluded CO Expense</i>  |
| 44       | 930.2        | Women's Energy Network                        | 2,000               | 13%               | 262                     | 68.74%              | 180                          | The Women's Energy Network (WEN) is an international organization of professionals who work across the energy value chain. Our mission is to provide networking opportunities and foster the career and leadership development of women who work in the energy industries.  |
| 45       | 930.2        | World Resources Institute                     | 75,000              | 15%               | 11,575                  | 68.74%              | 7,957                        | The World Resources Institute is a global research non-profit organization established in 1982 with funding from the MacArthur Foundation under the leadership of James Gustave Speth. WRI's activities are focused on seven areas: food, forests, water, energy, cities, climate and ocean.  |
| 46       |              | <b>Total Industry Organization Dues</b>       | <b>\$ 3,717,439</b> |                   | <b>\$ 670,618</b>       |                     | <b>\$ 417,457</b>            |   |
|          |              |   |                     |                   |                         |                     | <b>G-4.3</b>                 |   |

Southwestern Public Service Company  
Summary of Business/Economic Dues

| Line No. | FERC Account | Description <sup>(1)</sup>                                     | Total Amount     | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount |
|----------|--------------|--|------------------|-------------------|-------------------------|---------------------|------------------------------|
| 1        | 426.4        | Amarillo Chamber of Commerce                                   | \$ 7,100         | 100%              | \$ 7,100                | 100%                | \$ 7,100                     |
| 2        | 426.4        | American Certification Institute                               | 2,860            | 100%              | \$ 2,860                | 0%                  | -                            |
| 3        | 426.4        | Artesia Chamber of Commerce                                    | 550              | 100%              | \$ 550                  | 0%                  | -                            |
| 4        | 426.4        | Bovina Chamber of Commerce                                     | 75               | 100%              | \$ 75                   | 100%                | 75                           |
| 5        | 426.4        | Canadian Chamber of Commerce                                   | 795              | 100%              | \$ 795                  | 100%                | 795                          |
| 6        | 426.4        | Canyon Chamber of Commerce                                     | 1,000            | 100%              | \$ 1,000                | 100%                | 1,000                        |
| 7        | 426.4        | Carlsbad Chamber of Commerce                                   | 510              | 100%              | \$ 510                  | 0%                  | -                            |
| 8        | 426.4        | Clovis/Curry County Chamber of Commerce                        | 5,245            | 100%              | \$ 5,245                | 0%                  | -                            |
| 9        | 426.4        | Crosbyton Chamber of Commerce                                  | 120              | 100%              | \$ 120                  | 100%                | 120                          |
| 10       | 426.4        | Dalhart Area Chamber of Commerce                               | 1,000            | 100%              | \$ 1,000                | 100%                | 1,000                        |
| 11       | 426.4        | Denver City Chamber of Commerce                                | 450              | 100%              | \$ 450                  | 100%                | 450                          |
| 12       | 426.4        | Dimmitt Chamber of Commerce                                    | 400              | 100%              | \$ 400                  | 100%                | 400                          |
| 13       | 426.4        | DSC Chamber of Commerce  | 1,170            | 100%              | \$ 1,170                | 100%                | 1,170                        |
| 14       | 426.4        | Dumas Moore County Chamber of Commerce                         | 500              | 100%              | \$ 500                  | 100%                | 500                          |
| 15       | 426.4        | Friena Chamber of Commerce                                     | 259              | 100%              | \$ 259                  | 100%                | 259                          |
| 16       | 426.4        | Hale Center Chamber of Commerce & Agriculture                  | 200              | 100%              | \$ 200                  | 100%                | 200                          |
| 17       | 426.4        | Hobbs Chamber of Commerce                                      | 550              | 100%              | \$ 550                  | 0%                  | -                            |
| 18       | 426.4        | Jal Chamber of Commerce  | 125              | 100%              | \$ 125                  | 0%                  | -                            |
| 19       | 426.4        | Levelland Chamber of Commerce                                  | 640              | 100%              | \$ 640                  | 100%                | 640                          |
| 20       | 426.4        | Littlefield Chamber of Commerce & Agriculture                  | 350              | 100%              | \$ 350                  | 100%                | 350                          |
| 21       | 426.4        | Muleshoe Chamber of Commerce                                   | 150              | 100%              | \$ 150                  | 100%                | 150                          |
| 22       | 426.4        | Olton Chamber of Commerce & Agriculture                        | 150              | 100%              | \$ 150                  | 100%                | 150                          |
| 23       | 426.4        | Perryton-Ochiltree Chamber of Commerce                         | 500              | 100%              | \$ 500                  | 100%                | 500                          |
| 24       | 426.4        | Plainview Chamber of Commerce                                  | 850              | 100%              | \$ 850                  | 100%                | 850                          |
| 25       | 426.4        | Post Area Chamber of Commerce                                  | 500              | 100%              | \$ 500                  | 100%                | 500                          |
| 26       | 426.4        | Ralls Chamber of Commerce and Agriculture                      | 245              | 100%              | \$ 245                  | 100%                | 245                          |
| 27       | 426.4        | Roswell Chamber of Commerce                                    | 2,500            | 100%              | \$ 2,500                | 0%                  | -                            |
| 28       | 426.4        | Roswell Hispano Chamber of Commerce                            | 2,000            | 100%              | \$ 2,000                | 0%                  | -                            |
| 29       | 426.4        | Seminole Area Chamber of Commerce                              | 630              | 100%              | \$ 630                  | 100%                | 630                          |
| 30       | 426.4        | Slaton Chamber of Commerce                                     | 400              | 100%              | \$ 400                  | 100%                | 400                          |
| 31       | 426.4        | Tucumcari Chamber of Commerce                                  | 500              | 100%              | \$ 500                  | 0%                  | -                            |
| 32       | 426.4        | Twinwest Chamber of Commerce                                   | 750              | 14%               | \$ 108                  | 0%                  | -                            |
| 34       |              | <b>Total Business &amp; Economic Development Contributions</b> | <b>\$ 33,074</b> |                   | <b>\$ 32,431</b>        |                     | <b>\$ 17,484</b>             |

<sup>(1)</sup>Chamber of Commerce Organizations assist associated city or counties and counties with improving economic opportunities, emphasizing growth, building strong communities, encouraging membership, and promoting key issues of communities.

Southwestern Public Service Company  
 Summary of Professional Dues

| Line No. | FERC Account | Description  | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization   |
|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 1        | 417.1        | American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) | \$ 308.00    | 0%                | \$ 0.01                 | 68.74%              | 0.01                         | The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.   |
| 2        | 417.1        | American Society of Mechanical Engineers (ASME)                                    | 228.00       | 0%                | 0.01                    | 68.74%              | 0.01                         | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods. |
| 3        | 417.1        | Association of Energy Engineers  | 215.00       | 0%                | 0.01                    | 68.74%              | 0.01                         | The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.  |
| 4        | 417.1        | CCIM Institute   | 755.00       | 0%                | 0.01                    | 68.74%              | 0.01                         | The Certified Commercial Investment Member Institute is commercial real estate's most influential professional organization, providing real-world education since 1967.   |
| 5        | 417.1        | Greater Minneapolis Building Owners and Managers Association                       | 1,770.00     | 0%                | 0.03                    | 0.00%               | -                            | <i>Excluded MN Expense</i>  |
| 6        | 417.1        | Industrial Asset Management Council  | 850.00       | 0%                | 0.01                    | 68.74%              | 0.01                         | Founded in the summer of 2002 by Atlanta-based Conway Inc. and its founder, McKinley Conway, IAMC has grown into a highly influential professional association of more than 600 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.    |
| 7        | 417.1        | International Facility Management Association                                      | 4,063.00     | 0%                | 0.06                    | 68.74%              | 0.04                         | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.   |
| 8        | 417.1        | National Business Aviation Association   | 825.00       | 0%                | 0.01                    | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 9        | 426.4        | American Bar Association   | 22.87        | 13%               | 2.94                    | 68.74%              | 2.02                         | The ABA's most important stated activities are the setting of academic standards for law schools, and the formulation of model ethical codes related to the legal profession.   |
| 10       | 426.4        | American Institute of Certified Public Accountants                                 | 22.80        | 22%               | 4.95                    | 68.74%              | 3.40                         | The AICPA represents the CPA profession nationally regarding rule-making and standard-setting, and serves as an advocate before legislative bodies, public interest groups and other professional organizations.  |
| 11       | 426.4        | American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) | 578.00       | 0%                | 0.05                    | 68.74%              | 0.03                         | The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.   |
| 12       | 426.4        | CCIM Institute   | 755.00       | 0%                | 0.14                    | 68.74%              | 0.10                         | CCIM Institute is commercial real estate's most influential professional organization, providing real-world education since 1967.   |
| 13       | 426.4        | Colorado Bar Association   | 162.90       | 13%               | 21.10                   | 0%                  | -                            | <i>Excluded CO Expense</i>  |
| 14       | 426.4        | Colorado Defense Lawyers Association   | 10.90        | 13%               | 1.42                    | 0%                  | -                            | <i>Excluded CO Expense</i>  |
| 15       | 426.4        | Colorado Department of Regulatory Agencies   | 74.00        | 20%               | 14.84                   | 0%                  | -                            | <i>Excluded CO Expense</i>  |
| 16       | 426.4        | Greater Minneapolis Building Owners and Managers Association                       | 1,770.00     | 0%                | 0.32                    | 0.00%               | -                            | <i>Excluded MN Expense</i>  |
| 17       | 426.4        | Industrial Asset Management Council  | 850.00       | 0%                | 0.15                    | 68.74%              | 0.10                         | Founded in the summer of 2002 by Atlanta-based Conway Inc. and its founder, McKinley Conway, IAMC has grown into a highly influential professional association of more than 600 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.    |
| 18       | 426.4        | International Facility Management Association                                      | 5,380.00     | 0%                | 0.73                    | 68.74%              | 0.50                         | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.   |
| 19       | 426.4        | International Information System Security Certification Consortium (ISCC)          | -            | 0%                | 0.05                    | 0%                  | -                            | <i>Excluded Expense</i>   |
| 20       | 426.4        | Minnesota Society of CPAs  | 66.15        | 19%               | 12.41                   | 0%                  | -                            | <i>Excluded MN Expense</i>  |
| 21       | 426.4        | Minnesota State Bar  | 172.55       | 13%               | 22.29                   | 0%                  | -                            | <i>Excluded MN Expense</i>  |
| 22       | 426.4        | National Business Aviation Association   | 825.00       | 0%                | 0.15                    | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 23       | 426.4        | New Mexico Secretary of State  | 101.95       | 100%              | 101.95                  | 0%                  | -                            | <i>Excluded NM Expense</i>  |

Southwestern Public Service Company  
 Summary of Professional Dues

| Line No. | FERC Account | Description   | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization   |
|----------|--------------|---|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 24       | 426.4        | Project Management Institute                                    | 483.00       | 0%                | 0.07                    | 68.74%              | 0.05                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.  |
| 25       | 426.4        | Society of Corporate Secretaries & Governance Professionals     | 132.45       | 13%               | 17.14                   | 68.74%              | 11.78                        | Founded in 1946, the Society for Corporate Governance, Inc. (the "Society") is a non-profit organization (Section 501(c)(6)) comprised principally of corporate secretaries and business executives in governance, ethics and compliance functions at public, private and not-for-profit organizations. Members are responsible for supporting their board of directors and executive management in matters such as board practices, compliance, regulation and legal matters, shareholder relations and subsidiary management. |
| 26       | 426.4        | Survey Monkey   | -            | 0%                | 0.07                    | 0%                  | -                            | Excluded Expense  |
| 27       | 426.4        | Trade Press Media Group   | 99.00        | 0%                | 0.02                    | 0%                  | -                            | Excluded Expense  |
| 28       | 426.4        | US Green Building Council                                       | 109.00       | 0%                | 0.02                    | 68.74%              | 0.01                         | The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.  |
| 29       | 500          | American Society of Mechanical Engineers (ASME)                 | 758.40       | 20%               | 154.49                  | 68.74%              | 106.20                       | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.   |
| 30       | 500          | Association of State Dam Safety Officials                       | 100.00       | 21%               | 21.48                   | 0%                  | -                            | Excluded Expense  |
| 31       | 500          | Board of Professional Engineers and Professional Land Surveyors | 119.00       | 100%              | 119.00                  | 68.74%              | 81.80                        | The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.   |
| 32       | 500          | Colorado Department of Regulatory Agencies                      | 94.00        | 22%               | 20.46                   | 0%                  | -                            | Excluded CO Expense   |
| 33       | 500          | Institute of Electrical and Electronics Engineers               | 786.00       | 27%               | 214.87                  | 68.74%              | 147.70                       | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.  |
| 34       | 500          | Midwest Hydro Users Group                                       | -            | 0%                | 3.17                    | 0.00%               | -                            | Excluded Expense  |
| 35       | 500          | Minnesota Board of Aelklagid                                    | 245.00       | 18%               | 45.15                   | 0%                  | -                            | Excluded MN Expense   |
| 36       | 500          | National Council of Examiners for Engineering and Surveying     | 350.00       | 100%              | 350.00                  | 68.74%              | 240.59                       | The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.   |
| 37       | 500          | Project Management Institute                                    | 328.00       | 100%              | 328.00                  | 68.74%              | 225.47                       | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.  |
| 38       | 500          | Texas Board of Engineers  | 136.00       | 100%              | 136.00                  | 68.74%              | 93.49                        | Texas Board of Professional Engineers and Land Surveyors is a state agency of Texas, headquartered in Austin, that regulates and licenses the practices of engineering and land surveying in the state.   |
| 39       | 500          | Texas Board of Professional Engineers                           | 160.00       | 80%               | 127.42                  | 68.74%              | 87.59                        | The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49, licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.  |

Southwestern Public Service Company  
Summary of Professional Dues

| Line No. | FERC Account | Description  | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization   |
|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 40       | 501          | American Coal Council  | 85.44        | 100%              | 85.44                   | 68.74%              | 58.73                        | American Coal Council (ACC) provides relevant educational programs, market intelligence, advocacy support and peer-to-peer networking forums to advance members' commercial and professional development interests.   |
| 41       | 506          | American Association Notaries  | 163.90       | 100%              | 163.90                  | 68.74%              | 112.66                       | The National Notary Association is committed to serving and educating Notaries throughout the United States. As the foremost authority on the American Notary office, the NNA is dedicated to imparting knowledge, understanding and unity among all Notaries, and instilling in them the highest ethical standards of conduct and sound notarial practices.  |
| 42       | 506          | American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) | 578.00       | 4%                | 22.88                   | 68.74%              | 15.73                        | The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.   |
| 43       | 506          | American Society of Mechanical Engineers (ASME)                                    | 841.00       | 4.5%              | 375.45                  | 68.74%              | 258.08                       | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.   |
| 44       | 506          | American Society of Safety Professionals   | 200.00       | 100%              | 200.00                  | 68.74%              | 137.48                       | The American Society of Safety Professionals is the world's oldest safety society. With 35, occupational safety, health and environmental professional members who manage, supervise, research and consult on safety, health, and the environment in all industries, government and education, ASSE is a nonprofit organization   |
| 45       | 506          | American Water Works Association   | 83.00        | 100%              | 83.00                   | 68.74%              | 57.05                        | The American Water Works Association is an international, nonprofit, scientific and educational society dedicated to providing total water solutions assuring the effective management of water.  |
| 46       | 506          | American Welding Society   | 1,211.00     | 22%               | 260.69                  | 68.74%              | 179.20                       | The American Welding Society was founded in 1919 as a non-profit organization to advance the science, technology and application of welding and allied joining and cutting processes, including brazing, soldering and thermal spraying.  |
| 47       | 506          | Association of Energy Engineers  | 215.00       | 4%                | 9.55                    | 68.74%              | 6.56                         | The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.  |
| 48       | 506          | Cooling Tower Institute  | 295.00       | 100%              | 295.00                  | 68.74%              | 202.78                       | Cooling Technology Institute ("CTI") is a broad-based industry association whose mission is to advocate and promote, for the benefit of the public, the use of all environmentally responsible commercial cooling technologies such as wet cooling towers, air-cooled condensers, dry coolers, indirect cooling, and hybrid systems by: encouraging education on these technologies; development of codes, standards, and guidelines; development, use, and oversight of independent performance verification and certification programs; research to improve these technologies; advocacy and dialog on the benefits of cooling technologies with government agencies and other organizations with shared interests; and technical information exchange. |
| 49       | 506          | Institute of Electrical and Electronics Engineers                                  | 92.00        | 100%              | 92.00                   | 68.74%              | 63.24                        | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.  |
| 50       | 506          | Institute of Hazard, Risk and Resilience   | 160.00       | 100%              | 160.00                  | 68.74%              | 109.98                       | Institute of Hazard, Risk and Resilience commitment is to work with and learn from the widest possible range of stakeholders living with hazard and risk – empowering people, fostering resilience, and improving lives, both now and in the future. Our success stems from our capacity to approach complex problems holistically, drawing together a transdisciplinary team of experts from across the physical sciences, the social sciences and the humanities.   |

Southwestern Public Service Company  
 Summary of Professional Dues

| Line No. | FERC Account | Description  | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization   |
|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 51       | 506          | International Facility Management Association                | 3,266.00     | 4%                | 132.27                  | 68.74%              | 90.92                        | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.   |
| 52       | 506          | Minnesota Board of Aechlaglad                                | 245.00       | 11%               | 27.87                   | 0%                  | -                            | <i>Excluded MN Expense</i>  |
| 53       | 506          | National Board of Boiler and Pressure Vessel Inspectors      | 90.00        | 20%               | 18.03                   | 68.74%              | 12.39                        | The National Board of Boiler and Pressure Vessel Inspectors was created in 1919 to promote greater safety to life and property through uniformity in the construction, installation, repair, maintenance, and inspection of pressure equipment. The National Board membership oversees adherence to laws, rules, and regulations relating to boilers and pressure vessels. The National Board Members are the chief boiler inspectors representing most states and all provinces of North America, as well as many major cities in the United States. |
| 54       | 506          | National Fire Protection Association                         | 475.00       | 0%                | 0.01                    | 68.74%              | 0.01                         | The National Fire Protection Association is a United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments.  |
| 55       | 506          | National Registry of Environmental Professionals             | 95.00        | 100%              | 95.00                   | 68.74%              | 65.30                        | The National Registry of Environmental Professionals provides professional growth through certifications related to environmental and safety industries.  |
| 56       | 506          | New Mexico American Water Works Association                  | 85.00        | 100%              | 85.00                   | 0%                  | -                            | <i>Excluded NM Expense</i>  |
| 57       | 506          | New Mexico Water and Wastewater Association                  | 45.00        | 100%              | 45.00                   | 0%                  | -                            | <i>Excluded NM Expense</i>  |
| 58       | 506          | Open Compliance and Ethics Group                             | 798.00       | 2%                | 13.34                   | 68.74%              | 9.17                         | Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.  |
| 59       | 506          | Project Management Institute                                 | 258.00       | 4%                | 10.41                   | 68.74%              | 7.16                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.  |
| 60       | 506          | Scrums Alliance  | 100.00       | 100%              | 100.00                  | 0%                  | -                            | <i>Excluded Expense</i>   |
| 61       | 506          | Survo Monkey   | -            | 0%                | (3.97)                  | 0%                  | -                            | <i>Excluded Expense</i>   |
| 62       | 506          | Texas Board of Professional Engineers                        | 80.00        | 100%              | 80.00                   | 68.74%              | 54.99                        | The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.   |
| 63       | 506          | The NELAC Institute  | 200.00       | 100%              | 200.00                  | 68.74%              | 137.48                       | The NELAC Institute (TNI) is a 501(c)(3) non-profit organization whose mission is to foster TNI Logothe generation of environmental data of known and documented quality through an open, inclusive, and transparent process that is responsive to the needs of the community. The organization is managed by a Board of Directors and is governed by organizational Bylaws.  |
| 64       | 506          | US Green Building Council                                    | 109.00       | 3%                | 3.71                    | 68.74%              | 2.55                         | The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.  |
| 65       | 507          | CCIM Institute   | 755.00       | 3%                | 25.31                   | 68.74%              | 17.40                        | CCIM Institute is commercial real estate's most influential professional organization, providing real-world education since 1967.   |
| 66       | 507          | Greater Minneapolis Building Owners and Managers Association | 1,770.00     | 3%                | 59.33                   | 0.00%               | -                            | <i>Excluded MN Expense</i>  |

Southwestern Public Service Company  
Summary of Professional Dues

| Line No. | FERC Account | Description  | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization  |
|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|--|
| 67       | 507          | Industrial Asset Management Council                            | 850.00       | 3%                | 28.67                   | 68.74%              | 19.71                        | Founded in the summer of 22 by Atlanta-based Conway, Inc. and its founder, McKinley Conway. IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.  |
| 68       | 507          | International Facility Management Association                  | 1,590.00     | 2%                | 38.20                   | 68.74%              | 26.33                        | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.  |
| 69       | 507          | Minneapolis Electrical Joint Apprenticeship Training Committee | 30.00        | 2%                | 0.45                    | 0%                  | -                            | Excluded MN Expense  |
| 70       | 507          | National Business Aviation Association                         | 825.00       | 3%                | 27.83                   | 0.00%               | -                            | Excluded Expense   |
| 71       | 507          | Project Management Institute                                   | 225.00       | 3%                | 7.59                    | 68.74%              | 5.22                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.   |
| 72       | 507          | Trade Press Media Group  | 99.00        | 3%                | 3.34                    | 0%                  | -                            | Excluded Expense   |
| 73       | 510          | American Concrete Institute                                    | 249.00       | 3.8%              | 87.57                   | 68.74%              | 60.20                        | The American Concrete Institute (ACI) is a leading authority and resource worldwide for the development, distribution and adoption of consensus-based standards, technical resources, educational programs, and proven expertise for individuals and organizations involved in concrete design, construction, and materials, who share a commitment to pursuing the best use of concrete.                                    |
| 74       | 510          | American Society of Civil Engineers                            | 545.00       | 27%               | 145.30                  | 68.74%              | 99.88                        | The American Society of Civil Engineers (ASCE) is a tax-exempt professional body founded in 1852 to represent members of the civil engineering profession worldwide.   |
| 75       | 510          | American Society of Mechanical Engineers (ASME)                | 158.00       | 30%               | 47.54                   | 68.74%              | 32.68                        | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.  |
| 76       | 510          | American Welding Society                                       | 171.00       | 100%              | 171.00                  | 68.74%              | 117.55                       | The American Welding Society was founded in 1919 as a non-profit organization to advance the science, technology and application of welding and allied joining and cutting processes, including brazing, soldering and thermal spraying.   |
| 77       | 510          | Department of Safety and Professional Services                 | 1.36         | 18%               | 0.25                    | 0%                  | -                            | Excluded WI Expense  |
| 78       | 510          | Electric Power Research Institute                              | 189,020.16   | 19%               | 35,052.09               | 68.74%              | 24,094.81                    | The Electric Power Research Institute conducts research on issues related to the electric power industry in USA. EPRI is a nonprofit organization funded by the electric utility industry, founded and headquartered in Palo Alto, California. EPRI is primarily a US-based organization, but receives international participation. EPRI's area covers different aspects of electric power generation, delivery and its use. |
| 79       | 510          | Minnesota Board of Aehlglad                                    | 245.00       | 18%               | 45.15                   | 0%                  | -                            | Excluded MN Expense  |
| 80       | 510          | National Society of Professional Engineers                     | 299.00       | 100%              | 299.00                  | 68.74%              | 206.53                       | In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.   |
| 81       | 510          | Project Management Institute                                   | 129.00       | 30%               | 38.82                   | 68.74%              | 26.68                        | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.   |



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Summary of Professional Dues

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|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|--|
| 82       | 510          | Wisconsin Department of Safety and Professional Services                           | 68.00        | 19%               | 12.61                   | 0%                  | -                            | <i>Excluded Expense</i>  |
| 83       | 510          | Women's Energy Network   | 5000.00      | 21%               | 107.39                  | 68.74%              | 73.82                        | The Women's Energy Network (WIEN) is an international organization of professionals who work across the energy value chain. Our mission is to provide networking opportunities and foster the career and leadership development of women who work in the energy industries.  |
| 84       | 512          | Institute of Electrical and Electronics Engineers                                  | 263.00       | 100%              | 263.00                  | 68.74%              | 180.79                       | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.   |
| 85       | 512          | Texas Board of Engineers   | 40.00        | 100%              | 40.00                   | 68.74%              | 27.50                        | Texas Board of Professional Engineers and Land Surveyors is a state agency of Texas, headquartered in Austin, that regulates and licenses the practices of engineering and land surveying in the state.  |
| 86       | 546          | American Society of Mechanical Engineers (ASME)                                    | 758.40       | 3%                | 26.18                   | 68.74%              | 18.00                        | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.  |
| 87       | 546          | Association of State Dam Safety Officials  | 100.00       | 2%                | 2.36                    | 0%                  | -                            | <i>Excluded Expense</i>  |
| 88       | 546          | Colorado Department of Regulatory Agencies   | 94.00        | 2%                | 2.25                    | 0%                  | -                            | <i>Excluded CO Expense</i>   |
| 89       | 546          | Institute of Electrical and Electronics Engineers                                  | 730.00       | 2%                | 17.45                   | 68.74%              | 12.00                        | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.   |
| 90       | 546          | Midwest Hydro Users Group  | -            | 0%                | (2.54)                  | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 91       | 546          | Minnesota Board of Aelhlaid  | 245.00       | 5%                | 12.08                   | 0%                  | -                            | <i>Excluded MN Expense</i>   |
| 92       | 546          | Texas Board of Professional Engineers  | 40.00        | 5%                | 1.98                    | 68.74%              | 1.36                         | The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49, licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering. |
| 93       | 549          | American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) | 1,194.00     | 0%                | 2.77                    | 68.74%              | 1.90                         | The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.  |
| 94       | 549          | American Society of Mechanical Engineers (ASME)                                    | 1,000.00     | 1%                | 8.56                    | 68.74%              | 5.88                         | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.  |
| 95       | 549          | American Welding Society   | 1,211.00     | 3%                | 31.26                   | 68.74%              | 21.49                        | The American Welding Society was founded in 1919 as a non-profit organization to advance the science, technology and application of welding and allied joining and cutting processes, including brazing, soldering and thermal spraying.   |
| 96       | 549          | Association of Energy Engineers  | 645.00       | 0%                | 0.97                    | 68.74%              | 0.67                         | The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.   |
| 97       | 549          | International Facility Management Association                                      | 6,830.00     | 0%                | 15.55                   | 68.74%              | 10.69                        | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.  |
| 98       | 549          | Minnesota Board of Aelhlaid  | 490.00       | 1%                | 6.56                    | 0%                  | -                            | <i>Excluded MN Expense</i>   |

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Summary of Professional Dues

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|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 99       | 549          | National Board of Boiler and Pressure Vessel Inspectors        | 90.00        | 4%                | 3.28                    | 68.74%              | 2.25                         | The National Board of Boiler and Pressure Vessel Inspectors was created in 1919 to promote greater safety to life and property through uniformity in the construction, installation, repair, maintenance, and inspection of pressure equipment. The National Board membership oversees adherence to laws, rules, and regulations relating to boilers and pressure vessels. The National Board Members are the chief boiler inspectors representing most states and all provinces of North America, as well as many major cities in the United States. |
| 100      | 549          | Project Management Institute                                   | 258.00       | 0%                | 1.23                    | 68.74%              | 0.85                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.  |
| 101      | 549          | Survey Monkey  | (768.00)     | 0%                | 0.18                    | 0%                  | -                            | <i>Excluded Expense</i>   |
| 102      | 549          | US Green Building Council                                      | 109.00       | 1%                | 0.55                    | 68.74%              | 0.38                         | The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013 membership-based non-profit organization that promotes sustainability in building design, construction, and operation.   |
| 103      | 550          | CCIM Institute   | 755.00       | 1%                | 4.72                    | 68.74%              | 3.24                         | CCIM Institute is commercial real estate's most influential professional organization, providing real-world education since 1967.   |
| 104      | 550          | Greater Minneapolis Building Owners and Managers Association   | 1,770.00     | 1%                | 11.07                   | 0.00%               | -                            | <i>Excluded MN Expense</i>  |
| 105      | 550          | Industrial Asset Management Council                            | 850.00       | 1%                | 5.34                    | 68.74%              | 3.67                         | Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.   |
| 106      | 550          | International Facility Management Association                  | 1,590.00     | 1%                | 8.57                    | 68.74%              | 5.89                         | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.   |
| 107      | 550          | Minneapolis Electrical Joint Apprenticeship Training Committee | 30.00        | 0%                | 0.09                    | 0%                  | -                            | <i>Excluded MN Expense</i>  |
| 108      | 550          | National Business Aviation Association                         | 825.00       | 1%                | 5.19                    | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 109      | 550          | Project Management Institute                                   | 225.00       | 1%                | 1.42                    | 68.74%              | 0.98                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.  |
| 110      | 550          | Trade Press Media Group  | 99.00        | 1%                | 0.62                    | 0%                  | -                            | <i>Excluded Expense</i>   |
| 111      | 551          | American Concrete Institute                                    | 249.00       | 4%                | 9.64                    | 68.74%              | 6.63                         | The American Concrete Institute (ACI) is a leading authority and resource worldwide for the development, distribution and adoption of consensus-based standards, technical resources, educational programs, and proven expertise for individuals and organizations involved in concrete design, construction, and materials, who share a commitment to pursuing the best use of concrete.   |
| 112      | 551          | American Society of Civil Engineers                            | 545.00       | 4%                | 23.92                   | 68.74%              | 16.44                        | The American Society of Civil Engineers (ASCE) is a tax-exempt professional body founded in 1852 to represent members of the civil engineering profession worldwide.  |
| 113      | 551          | American Society of Mechanical Engineers (ASME)                | 316.00       | 54%               | 170.72                  | 68.74%              | 117.35                       | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.   |
| 114      | 551          | Department of Safety and Professional Services                 | 1.36         | 5%                | 0.07                    | 0%                  | -                            | <i>Excluded MW Expense</i>  |

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|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|--|
| 115      | 551          | Electric Power Research Institute                        | 189,020.16   | 5%                | 9,377.15                | 68.74%              | 6,445.85                     | The Electric Power Research Institute conducts research on issues related to the electric power industry in USA. EPRI is a nonprofit organization funded by the electric utility industry, founded and headquartered in Palo Alto, California. EPRI is primarily a US-based organization, but receives international participation. EPRI's area covers different aspects of electric power generation, delivery and its use.   |
| 116      | 551          | Minnesota Board of Aelshlgid                             | 245.00       | 5%                | 12.08                   | 0%                  | -                            | <i>Excluded MN Expense</i>   |
| 117      | 551          | National Board of Boiler and Pressure Vessel Inspectors  | 90.00        | 100%              | 90.00                   | 68.74%              | 61.87                        | The National Board of Boiler and Pressure Vessel Inspectors was created in 1919 to promote greater safety to life and property through uniformity in the construction, installation, repair, maintenance, and inspection of pressure equipment. The National Board membership oversees adherence to laws, rules, and regulations relating to boilers and pressure vessels. The National Board Members are the chief boiler inspectors representing most states and all provinces of North America, as well as many major cities in the United States.              |
| 118      | 551          | Project Management Institute                             | 129.00       | 8%                | 10.38                   | 68.74%              | 7.14                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.   |
| 119      | 551          | Vibration Institute                                      | 95.00        | 100%              | 95.00                   | 68.74%              | 65.30                        | The Institute offers a variety of programs, including education, training, certification, and opportunities for technical knowledge exchange. Our members share information, procedures, and cutting-edge data through formal training, networking, meetings, and publications.  |
| 120      | 551          | Wisconsin Department of Safety and Professional Services | 68.00        | 5%                | 3.37                    | 0%                  | -                            | <i>Excluded Expense</i>  |
| 121      | 551          | Women's Energy Network                                   | 500.00       | 2%                | 11.82                   | 68.74%              | 8.13                         | The Women's Energy Network (WEN) is an international organization of professionals who work across the energy value chain. Our mission is to provide networking opportunities and foster the career and leadership development of women who work in the energy industries.   |
| 122      | 556          | American Meteorological Society                          | 59.40        | 100%              | 59.40                   | 68.74%              | 40.83                        | The American Meteorological Society advances the atmospheric and related sciences, technologies, applications, and services for the benefit of society.  |
| 123      | 556          | Colorado Department of Regulatory Agencies               | 31.02        | 100%              | 31.02                   | 0%                  | -                            | <i>Excluded CO Expense</i>   |
| 124      | 556          | National Energy Reliability Council                      | 38.34        | 100%              | 38.34                   | 68.74%              | 26.35                        | The North American Electric Reliability Corporation (NERC) is a not-for-profit international regulatory authority whose mission is to assure the reliability and security of the bulk power system in North America.   |
| 125      | 556          | North American Electric Reliability Corporation          | 430.00       | 100%              | 430.00                  | 68.74%              | 295.58                       | The North American Electric Reliability Corporation (NERC) is a not-for-profit international regulatory authority whose mission is to assure the reliability and security of the bulk power system in North America.   |
| 126      | 556          | Open Compliance and Ethics Group                         | 798.00       | 0%                | 0.22                    | 68.74%              | 0.15                         | Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.   |
| 127      | 557          | North American Energy Market Association                 | 2,000.00     | 21%               | 428.17                  | 68.74%              | 294.32                       | The North American Energy Markets Association (NAEMA) is an independent, nonprofit trade association representing entities involved in the buying and selling of energy or in providing services to the energy industry. Members work together to promote an informed, efficient and open energy marketplace throughout North America. NAEMA has over 140 members with operations in 48 states and numerous Canadian provinces. NAEMA members own and operate over 700,000 megawatts of generating capacity and serve over 150 million electric and gas customers. |

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| 128      | 560          | American Association Notaries                                   | 189.80       | 100%              | 189.80                  | 68.74%              | 130.47                       | The National Notary Association is committed to serving and educating Notaries throughout the United States. As the foremost authority on the American Notary office, the NNA is dedicated to imparting knowledge, understanding, and unity among all Notaries, and instilling in them the highest ethical standards of conduct and sound notarial practices. |
| 129      | 560          | American Bar Association  | 645.00       | 30%               | 196.50                  | 68.74%              | 135.07                       | The ABA's most important stated activities are the setting of academic standards for law schools, and the formulation of model ethical codes related to the legal profession.   |
| 130      | 560          | American Institute of Certified Public Accountants              | 273.60       | 30%               | 83.35                   | 68.74%              | 57.29                        | The AICPA represents the CPA profession nationally regarding rule-making and standard-setting, and serves as an advocate before legislative bodies, public interest groups and other professional organizations.  |
| 131      | 560          | American Institute of Steel Construction                        | 112.50       | 100%              | 112.50                  | 68.74%              | 77.33                        | The American Institute of Steel Construction is a not-for-profit technical institute and trade association for the use of structural steel in the construction industry of the United States.   |
| 132      | 560          | American Society for Testing and Materials                      | 150.00       | 30%               | 44.97                   | 68.74%              | 30.91                        | American Society for Testing and Materials International, formerly known as American Society for Testing and Materials, is an international standards organization that develops and publishes voluntary consensus technical standards for a wide range of materials, products, systems, and services.  |
| 133      | 560          | American Society of Civil Engineers                             | 1,276.29     | 84%               | 1,069.71                | 68.74%              | 735.32                       | The American Society of Civil Engineers (ASCE) is a tax-exempt professional body founded in 1852 to represent members of the civil engineering profession worldwide.  |
| 134      | 560          | American Society of Mechanical Engineers (ASME)                 | 158.00       | 100%              | 158.00                  | 68.74%              | 108.61                       | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.                           |
| 135      | 560          | Board of Certified Safety Professionals                         | 180.00       | 30%               | 53.95                   | 68.74%              | 37.09                        | The Board of Certified Safety Professionals is recognized as the leader in high quality credentialing for safety, health, and environmental practitioners in order to enhance the safety of people, property, and the environment. BCSP.  |
| 136      | 560          | Board of Professional Engineers and Professional Land Surveyors | 630.25       | 83%               | 523.81                  | 68.74%              | 360.07                       | The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.   |
| 137      | 560          | Colorado Department of Regulatory Agencies                      | 1,386.50     | 48%               | 662.46                  | 0%                  | -                            | Excluded CO Expense   |
| 138      | 560          | Department of Safety and Professional Services                  | 0.34         | 100%              | 0.34                    | 0%                  | -                            | Excluded WI Expense   |
| 139      | 560          | Energy Bar Association  | 225.00       | 30%               | 67.44                   | 68.74%              | 46.36                        | The mission of EBA is to promote the professional excellence and ethical integrity of its members in the practice, administration, and development of energy laws, regulations, and policies by providing superior educational programming, networking opportunities, and information resources.  |
| 140      | 560          | Engineering Alliance Minnesota                                  | 240.00       | 30%               | 73.12                   | 0.00%               | -                            | Excluded MN Expense   |
| 141      | 560          | Gulf Coast Power Association                                    | 500.00       | 30%               | 152.33                  | 68.74%              | 104.71                       | Since 1983, Gulf Coast Power Association (GCPA) has served Texas and the Gulf Coast as a regional electric power trade organization dedicated to promoting an improved understanding of the issues and opportunities impacting contemporary power markets.  |
| 142      | 560          | Institute of Electrical and Electronics Engineers               | 8,886.27     | 45%               | 3,969.24                | 68.74%              | 2,728.46                     | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.                                    |

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|----------|--------------|---|--------------|-------------------|-------------------------|---------------------|------------------------------|--|
| 143      | 560          | International Council on Large Electric Systems             | 150.00       | 30%               | 44.96                   | 68.74%              | 30.91                        | The International Council on Large Electric Systems is a global nonprofit organization in the field of high voltage electricity. The scope of its activities include the technical and economical aspects of the electrical grid, as well as the environmental and regulatory aspects.   |
| 144      | 560          | International Right of Way Association                      | 755.00       | 100%              | 755.00                  | 68.74%              | 518.99                       | The International Right of Way Association is a professional member organization comprised of global infrastructure real estate practitioners. Since its inception as a not-for-profit association in 1934, IRWA has served professionals who acquire, manage and transfer the land rights needed for building and maintaining energy and transportation infrastructure. |
| 145      | 560          | Kansas State Board of Technical Professions                 | 500.00       | 100%              | 500.00                  | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 146      | 560          | Minnesota Board of Aehlajid                                 | 1,221.90     | 36%               | 434.42                  | 0%                  | -                            | <i>Excluded MN Expense</i>   |
| 147      | 560          | Minnesota Society of CPAs                                   | 292.95       | 30%               | 89.25                   | 0%                  | -                            | <i>Excluded MN Expense</i>   |
| 148      | 560          | Minnesota State Bar   | 541.00       | 30%               | 164.82                  | 0%                  | -                            | <i>Excluded MN Expense</i>   |
| 149      | 560          | Minnesota Supreme Court's Office of Lawyer Registration     | 252.00       | 30%               | 75.54                   | 0%                  | -                            | <i>Excluded MN Expense</i>   |
| 150      | 560          | National Council of Examiners for Engineering and Surveying | 1,550.00     | 100%              | 1,550.00                | 68.74%              | 1,068.47                     | The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.  |
| 151      | 560          | National Society of Professional Engineers                  | 525.26       | 21%               | 109.44                  | 68.74%              | 75.23                        | In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.         |
| 152      | 560          | New Mexico Board of Licensure for Professional Engineers    | 873.84       | 100%              | 873.84                  | 0%                  | -                            | <i>Excluded NM Expense</i>   |
| 153      | 560          | New Mexico State Board of Licensure for PEPS                | 1,160.00     | 100%              | 1,160.00                | 0%                  | -                            | <i>Excluded NM Expense</i>   |
| 154      | 560          | North American Transmission Forum                           | 147,894.75   | 30%               | 45,057.32               | 68.74%              | 30,972.40                    | The North American Transmission Forum (NATF) is built on the principle that the open and candid exchange of information among its members is the key to improving the reliability of the transmission systems in the U.S. and Canada.  |
| 155      | 560          | Oklahoma Professional Engineers                             | 325.00       | 100%              | 325.00                  | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 156      | 560          | Professional Engineer Stamp                                 | 58.47        | 100%              | 58.47                   | 68.74%              | 40.19                        | Professional Engineer Stamps was started in 2015 with one goal in mind: providing engineers, architects, and land surveyors with the highest quality stamps at the best prices possible.   |
| 157      | 560          | Project Management Institute                                | 1,420.00     | 64%               | 903.38                  | 68.74%              | 620.98                       | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.                       |
| 158      | 560          | Society of Corporate Compliance and Ethics                  | 275.00       | 30%               | 83.78                   | 68.74%              | 57.59                        | The Society of Corporate Compliance and Ethics is a nonprofit, individual membership association which provides resources for ethics and compliance professionals from various industries. SCCCE supports the compliance and ethics profession with educational opportunities, certification, networking, and other resources you won't find anywhere else.              |
| 159      | 560          | South Dakota Board of Technical Professions                 | 198.40       | 44%               | 86.75                   | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 160      | 560          | State of Michigan   | 80.00        | 30%               | 23.98                   | 0%                  | -                            | <i>Excluded Expense</i>  |
| 161      | 560          | Texas A&M Engineering Experiment Station                    | 150.00       | 30%               | 44.96                   | 68.74%              | 30.91                        | The Texas A&M Engineering Experiment Station (TEES) focuses on applied research in defense, energy, health care, infrastructure and manufacturing. We provide cutting-edge solutions to global technical challenges.   |

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|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 162      | 560          | Texas Board of Engineers   | 240.00       | 77%               | 183.98                  | 68.74%              | 126.47                       | Texas Board of Professional Engineers and Land Surveyors is a state agency of Texas headquartered in Austin, that regulates and licenses the practices of engineering and land surveying in the state. The agency was established in 1937 as the Texas Board of Professional Engineers.   |
| 163      | 560          | Texas Board of Professional Engineers  | 440.00       | 75%               | 328.36                  | 68.74%              | 225.71                       | The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49, licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.  |
| 164      | 560          | Texas Real Estate Commission   | 110.00       | 100%              | 110.00                  | 68.74%              | 75.61                        | The Texas State Legislature established the Texas Real Estate Commission (TREC) in 1949 to safeguard consumers in matters of real property transactions and valuation services. TREC shares staff members and resources with the Texas Appraiser Licensing and Certification Board (TALCB), established as an independent subdivision of TREC in 1991 when federal law required increased regulation of appraisals. Together TREC and TALCB oversee real estate brokerage, real property appraisals, inspections, home warranties, right-of-way services, and timeshare. The agency provides licensing, education, and complaint investigation services, as well as regulation and enforcement of state laws and requirements that govern each of these areas of service to consumers in Texas. |
| 165      | 560          | Utilities Tech Council   | 1,720.00     | 100%              | 1,720.00                | 68.74%              | 1,182.33                     | The Utilities Technology Council (UTC) is a global association focused on the intersection of telecommunications and utility infrastructure. UTC gives voice to the men and women in the utility workforce who create and maintain critical communications systems that help keep the lights and the water flowing. We represent the hands-on folks in the field and control rooms responding to storms, deploying new technologies, and securing energy and water infrastructure from all kinds of threats. UTC sits at the nexus between the energy and telecommunications industries, which are rapidly converging and becoming more interdependent.   |
| 166      | 560          | Wisconsin Department of Safety and Professional Services                           | (15.27)      | 100%              | (15.27)                 | 0%                  | -                            | Excluded Expense  |
| 167      | 561.2        | Institute of Electrical and Electronics Engineers                                  | 243.00       | 100%              | 243.00                  | 68.74%              | 167.04                       | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.  |
| 168      | 561.2        | Open Compliance and Ethics Group   | 798.00       | 1%                | 7.75                    | 68.74%              | 5.33                         | Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.  |
| 169      | 566          | American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) | 578.00       | 2%                | 10.68                   | 68.74%              | 7.34                         | The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.   |
| 170      | 566          | American Society of Mechanical Engineers (ASME)                                    | 228.00       | 2%                | 4.65                    | 68.74%              | 3.20                         | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.   |
| 171      | 566          | Association of Energy Engineers  | 215.00       | 2%                | 4.38                    | 68.74%              | 3.01                         | The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.  |

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| 172      | 566          | Institute of Electrical and Electronics Engineers                                  | 96.02        | 100%              | 96.02                   | 68.74%              | 66.00                        | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly-cited publications, conferences, technology standards, and professional and educational activities.                         |
| 173      | 566          | International Facility Management Association                                      | 3,266.00     | 2%                | 60.32                   | 68.74%              | 41.46                        | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.  |
| 174      | 566          | Minnesota Board of Aehlglad  | 122.50       | 2%                | 2.50                    | 0%                  | -                            | <i>Excluded MN Expense</i>   |
| 175      | 566          | Project Management Institute   | 258.00       | 2%                | 4.71                    | 68.74%              | 3.24                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management. |
| 176      | 566          | Survey Monkey  | -            | 0%                | (1.57)                  | 0%                  | -                            | <i>Excluded Expense</i>  |
| 177      | 566          | US Green Building Council  | 109.00       | 2%                | 1.78                    | 68.74%              | 1.22                         | The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.   |
| 178      | 567          | CCIM Institute   | 755.00       | 2%                | 12.88                   | 68.74%              | 8.85                         | CCIM Institute is commercial real estate's most influential professional organization, providing real-world education since 1967.  |
| 179      | 567          | Greater Minneapolis Building Owners and Managers Association                       | 1,770.00     | 2%                | 30.18                   | 0.00%               | -                            | <i>Excluded MN Expense</i>   |
| 180      | 567          | Industrial Asset Management Council  | 850.00       | 2%                | 14.59                   | 68.74%              | 10.03                        | Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.                        |
| 181      | 567          | International Facility Management Association                                      | 1,590.00     | 1%                | 22.00                   | 68.74%              | 15.12                        | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.  |
| 182      | 567          | Minneapolis Electrical Joint Apprenticeship Training Committee                     | 30.00        | 1%                | 0.26                    | 0%                  | -                            | <i>Excluded MN Expense</i>   |
| 183      | 567          | National Business Aviation Association   | 825.00       | 2%                | 14.16                   | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 184      | 567          | Project Management Institute   | 225.00       | 2%                | 3.86                    | 68.74%              | 2.65                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management. |
| 185      | 567          | Trade Press Media Group  | 99.00        | 2%                | 1.70                    | 0%                  | -                            | <i>Excluded Expense</i>  |
| 186      | 575.1        | American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) | 578.00       | 0%                | 0.26                    | 68.74%              | 0.18                         | The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.  |
| 187      | 575.1        | American Society of Mechanical Engineers (ASME)                                    | 228.00       | 0%                | 0.12                    | 68.74%              | 0.08                         | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.                |
| 188      | 575.1        | Association of Energy Engineers  | 215.00       | 0%                | 0.11                    | 68.74%              | 0.08                         | The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.   |

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| 189      | 575.1        | International Facility Management Association                   | 3,266.00     | 0%                | 1.43                    | 68.74%              | 0.98                         | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.  |
| 190      | 575.1        | Minnesota Board of Aehljudig                                    | 122.50       | 0%                | 0.06                    | 0%                  | -                            | <i>Excluded MN Expense</i>   |
| 191      | 575.1        | Project Management Institute                                    | 258.00       | 0%                | 0.11                    | 68.74%              | 0.08                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.           |
| 192      | 575.1        | Survey Monkey   | -            | 0%                | (0.07)                  | 0%                  | -                            | <i>Excluded Expense</i>  |
| 193      | 575.1        | US Green Building Council                                       | 109.00       | 0%                | 0.04                    | 68.74%              | 0.03                         | The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.   |
| 194      | 575.8        | CCIM Institute  | 755.00       | 0%                | 0.28                    | 68.74%              | 0.19                         | CCIM Institute is commercial real estate's most influential professional organization, providing real-world education since 1967.  |
| 195      | 575.8        | Greater Minneapolis Building Owners and Managers Association    | 1,770.00     | 0%                | 0.67                    | 0.00%               | -                            | <i>Excluded MN Expense</i>   |
| 196      | 575.8        | Industrial Asset Management Council                             | 850.00       | 0%                | 0.32                    | 68.74%              | 0.22                         | Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.                                  |
| 197      | 575.8        | International Facility Management Association                   | 1,590.00     | 0%                | 0.37                    | 68.74%              | 0.25                         | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.  |
| 198      | 575.8        | National Business Aviation Association                          | 825.00       | 0%                | 0.31                    | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 199      | 575.8        | Project Management Institute                                    | 225.00       | 0%                | 0.09                    | 68.74%              | 0.06                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.           |
| 200      | 575.8        | Trade Press Media Group   | 99.00        | 0%                | 0.04                    | 0%                  | -                            | <i>Excluded Expense</i>  |
| 201      | 580          | American Association Notaries                                   | 96.90        | 100%              | 96.90                   | 68.74%              | 66.61                        | The National Notary Association is committed to serving and educating Notaries throughout the United States. As the foremost authority on the American Notary office, the NNA is dedicated to imparting knowledge, understanding and unity among all Notaries, and instilling in them the highest ethical standards of conduct and sound notarial practices. |
| 202      | 580          | American Institute of Steel Construction                        | 112.50       | 100%              | 112.50                  | 68.74%              | 77.33                        | The American Institute of Steel Construction is a not-for-profit technical institute and trade association for the use of structural steel in the construction industry of the United States.  |
| 203      | 580          | American Society of Civil Engineers                             | 883.04       | 42%               | 368.18                  | 68.74%              | 253.09                       | The American Society of Civil Engineers (ASCE) is a tax-exempt professional body founded in 1852 to represent members of the civil engineering profession worldwide.   |
| 204      | 580          | Association of Energy Engineers                                 | 300.00       | 100%              | 300.00                  | 68.74%              | 206.22                       | The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.   |
| 205      | 580          | Board of Professional Engineers and Professional Land Surveyors | (76.00)      | 100%              | (76.00)                 | 68.74%              | (52.24)                      | The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.  |



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| 206      | 580          | Board of Professional Engineers and Professional Land Surveyors | 76.00        | 100%              | 76.00                   | 68.74%              | 52.24                        | The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.   |
| 207      | 580          | Colorado Department of Regulatory Agencies                      | 517.00       | 20%               | 102.91                  | 0%                  | -                            | <i>Excluded CO Expense</i>  |
| 208      | 580          | Colorado Division of Professions and Occupations                | 94.00        | 12%               | 11.18                   | 0%                  | -                            | <i>Excluded CO Expense</i>  |
| 209      | 580          | CPE Solutions LLC   | 582.00       | 100%              | 582.00                  | 68.74%              | 400.07                       | CPE Solutions is proud to be your source for high-quality Continuing Professional Education (CPE). We have been an industry leader for over 23 years and an invaluable resource to thousands of CPAs nationwide. We offer over 400 online interactive CPA CPE courses and webinars.   |
| 210      | 580          | Illuminating Engineering Society                                | 1,275.00     | 12%               | 152.48                  | 68.74%              | 104.81                       | Established in 196, the IES is the recognized technical and educational authority on illumination. For over 1 years its objective has been to communicate information on all aspects of good lighting practice to its members, to the lighting community, and to consumers through a variety of programs, publications, and services.   |
| 211      | 580          | Institute of Electrical and Electronics Engineers               | 51.25        | 100%              | 51.25                   | 68.74%              | 35.23                        | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.  |
| 212      | 580          | Institute of Electrical and Electronics Engineers               | 4,018.64     | 43%               | 1,713.27                | 68.74%              | 1,177.70                     | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.  |
| 213      | 580          | Insulated Conductors Committee                                  | 350.00       | 12%               | 41.65                   | 68.74%              | 28.63                        | The ICC, one of the committees of the IEEE Power & Energy Society, is focused on developing and servicing IEEE technical guides, recommended practices and standards for the design, manufacturer testing, operation and maintenance of insulated cables including high voltage transmission and distribution cables usually associated with utility power systems, commercial and industrial wire, and their related accessories and subsystems. |
| 214      | 580          | Minnesota Board of Aeshlagid                                    | 26.95        | 100%              | 26.95                   | 0%                  | -                            | <i>Excluded MN Expense</i>  |
| 215      | 580          | National Society of Professional Engineers                      | 325.91       | 100%              | 325.91                  | 68.74%              | 224.03                       | In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.  |
| 216      | 580          | New Mexico Board of Licensure for Professional Engineers        | 79.44        | 100%              | 79.44                   | 0%                  | -                            | <i>Excluded NM Expense</i>  |
| 217      | 580          | Oklahoma Professional Engineers                                 | 75.00        | 100%              | 75.00                   | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 218      | 580          | Project Management Institute                                    | 297.94       | 15%               | 44.21                   | 68.74%              | 30.39                        | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.  |
| 219      | 580          | South Dakota Board of Technical Professions                     | 9.60         | 100%              | 9.60                    | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 220      | 580          | State of Michigan   | 80.00        | 12%               | 9.52                    | 0%                  | -                            | <i>Excluded Expense</i>   |

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| 221      | 580          | Texas Board of Engineers                                 | (20.00)      | 100%              | (20.00)                 | 68.74%              | (13.75)                      | Texas Board of Professional Engineers and Land Surveyors is a state agency of Texas headquartered in Austin, that regulates and licenses the practices of engineering and land surveying in the state. The agency was established in 1937 as the Texas Board of Professional Engineers.   |
| 222      | 580          | Texas Board of Engineers                                 | 20.00        | 100%              | 20.00                   | 68.74%              | 13.75                        | Texas Board of Professional Engineers and Land Surveyors is a state agency of Texas headquartered in Austin, that regulates and licenses the practices of engineering and land surveying in the state. The agency was established in 1937 as the Texas Board of Professional Engineers.   |
| 223      | 580          | Texas Board of Professional Engineers                    | (123.00)     | 129%              | (158.24)                | 68.74%              | (108.77)                     | The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,100 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering. |
| 224      | 580          | Texas Society of Professional Engineers Panhandle        | (17.50)      | 100%              | (17.50)                 | 68.74%              | (12.03)                      | Composed of 25 local chapters and eight student chapters, TSPPE is the only active, established organization devoting its entire effort to the professional, ethical, economic, social and political aspects of engineering in Texas. The Panhandle Chapter of TSPPE is located in Region I.  |
| 225      | 580          | Texas Society of Professional Engineers Panhandle        | 17.50        | 100%              | 17.50                   | 68.74%              | 12.03                        | Composed of 25 local chapters and eight student chapters, TSPPE is the only active, established organization devoting its entire effort to the professional, ethical, economic, social and political aspects of engineering in Texas. The Panhandle Chapter of TSPPE is located in Region I.  |
| 226      | 580          | The American Society of Administrative Professionals     | 103.92       | 100%              | 103.92                  | 68.74%              | 71.43                        | These essential resources cover topics most relevant to assistants and admins — from career development and workplace advancements to tech skills and new apps to negotiating and leadership skills — and are designed to sharpen skills, increase knowledge and expertise, boost productivity, and advance the admin profession.   |
| 227      | 580          | Wisconsin Department of Safety and Professional Services | (8.07)       | 100%              | (8.07)                  | 0%                  | -                            | Excluded Expense  |
| 228      | 581          | Open Compliance and Ethics Group                         | 798.00       | 0%                | 2.79                    | 68.74%              | 1.92                         | Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.  |
| 229      | 583          | American Society For Photogrammetry and Remote Sensing   | 37.50        | 100%              | 37.50                   | 68.74%              | 25.78                        | The American Society for Photogrammetry and RemoteSensing (ASPRS) is a scientific association serving over 7,000 professionals around the world. Our mission is to advance knowledge and improve understanding of mapping sciences to promote the responsible applications of photogrammetry, remote sensing, geographic information systems (GIS) and supporting technologies.   |
| 230      | 583          | American Wood Protection Association                     | 142.50       | 100%              | 142.50                  | 68.74%              | 97.95                        | The American Wood Protection Association is an international, non-profit, technical society founded in 1904 to provide a common forum for the exchange of technical information between industry, research and users of treated wood.   |
| 231      | 583          | Oregon State University                                  | 3,750.00     | 100%              | 3,750.00                | 0.00%               | -                            | Excluded Expense  |
| 232      | 583          | Project Management Institute                             | 39.75        | 100%              | 39.75                   | 68.74%              | 27.32                        | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.  |

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| 233      | 586          | Institute of Electrical and Electronics Engineers                                  | 208.00       | 100%              | 208.00                  | 68.74%              | 142.98                       | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly-cited publications, conferences, technology standards, and professional and educational activities.                                       |
| 234      | 588          | American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) | 1,194.00     | 1%                | 13.93                   | 68.74%              | 9.58                         | The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.  |
| 235      | 588          | American Society of Mechanical Engineers (ASME)                                    | 852.00       | 20%               | 174.54                  | 68.74%              | 119.98                       | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.                              |
| 236      | 588          | Association of Energy Engineers  | 645.00       | 1%                | 6.16                    | 68.74%              | 4.23                         | The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.   |
| 237      | 588          | Institute of Electrical and Electronics Engineers                                  | 1,055.00     | 100%              | 1,055.00                | 68.74%              | 725.21                       | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.                                       |
| 238      | 588          | International Facility Management Association                                      | 6,830.00     | 1%                | 79.09                   | 68.74%              | 54.37                        | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.  |
| 239      | 588          | Minnesota Board of Aehlaid   | 367.50       | 1%                | 3.51                    | 0%                  | -                            | Excluded MN Expense  |
| 240      | 588          | National Council of Examiners for Engineering and Surveying                        | 175.00       | 100%              | 175.00                  | 68.74%              | 120.30                       | The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.  |
| 241      | 588          | National Fire Protection Association   | 475.00       | 0%                | 0.01                    | 68.74%              | 0.01                         | The National Fire Protection Association is a United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments.   |
| 242      | 588          | National Society of Professional Engineers   | 1,435.20     | 100%              | 1,435.20                | 68.74%              | 986.56                       | In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines. |
| 243      | 588          | Open Compliance and Ethics Group   | 798.00       | 1%                | 5.14                    | 68.74%              | 3.53                         | Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.   |
| 244      | 588          | Project Management Institute   | 258.00       | 2%                | 6.14                    | 68.74%              | 4.22                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.               |
| 245      | 588          | Survey Monkey  | (768.00)     | 0%                | (3.76)                  | 0%                  | -                            | Excluded Expense   |

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| 246      | 588          | Texas Board of Engineers                                       | 120.00       | 100%              | 120.00                  | 68.74%              | 82.49                        | Texas Board of Professional Engineers and Land Surveyors is a state agency of Texas headquartered in Austin that regulates and licenses the practices of engineering and land surveying in the state. The agency was established in 1937 as the Texas Board of Professional Engineers.   |
| 247      | 588          | Texas Board of Professional Engineers                          | 40.00        | 100%              | 40.00                   | 68.74%              | 27.50                        | The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49, licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering. |
| 248      | 588          | Texas Panhandle Builders Association                           | 525.00       | 100%              | 525.00                  | 68.74%              | 360.89                       | Chartered in 1946 to represent 26 counties in Texas, The Texas Panhandle Builders Association (TPBA) is a professional, non-profit organization of home builders, developers, remodelers, businesses and high school students associated with the building industry. The Texas Panhandle Builders Association is affiliated with the National Association of Home Builders and the Texas Association of Builders.  |
| 249      | 588          | US Green Building Council                                      | 109.00       | 2%                | 2.05                    | 68.74%              | 1.41                         | The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.   |
| 250      | 588          | Utility Safety & OPS Leadership Network                        | 155.00       | 100%              | 155.00                  | 68.74%              | 106.55                       | The Utility Safety & Ops Leadership Network is a 501(c)3 non-profit corporation. ... USOLN members work for investor-owned utilities, electric cooperatives, municipal utilities and contractors providing services to the utility industry. The USOLN offers support and access to utility industry experts throughout the year.  |
| 251      | 589          | CCIM Institute   | 755.00       | 2%                | 14.87                   | 68.74%              | 10.22                        | CCIM Institute is commercial real estate's most influential professional organization, providing real-world education since 1967.  |
| 252      | 589          | Greater Minneapolis Building Owners and Managers Association   | 1,770.00     | 2%                | 34.87                   | 0.00%               | -                            | Excluded MN Expense  |
| 253      | 589          | Industrial Asset Management Council                            | 850.00       | 2%                | 16.86                   | 68.74%              | 11.59                        | Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.  |
| 254      | 589          | International Facility Management Association                  | 1,590.00     | 1%                | 19.57                   | 68.74%              | 13.45                        | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.  |
| 255      | 589          | Minneapolis Electrical Joint Apprenticeship Training Committee | 30.00        | 1%                | 0.23                    | 0%                  | -                            | Excluded MN Expense  |
| 256      | 589          | National Business Aviation Association                         | 825.00       | 2%                | 16.35                   | 0.00%               | -                            | Excluded Expense   |
| 257      | 589          | Project Management Institute                                   | 225.00       | 2%                | 4.46                    | 68.74%              | 3.07                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.   |
| 258      | 589          | Trade Press Media Group  | 99.00        | 2%                | 1.96                    | 0%                  | -                            | Excluded Expense   |
| 259      | 593          | Arbor Day Foundation   | 4.50         | 100%              | 4.50                    | 68.74%              | 3.09                         | The Arbor Day Foundation is a 501(c)(3) nonprofit conservation and education organization. A million members, donors, and partners support our programs to make our world greener and healthier.   |

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| 260      | 593          | International Society of Arboriculture   | 272.50       | 100%              | 272.50                  | 68.74%              | 187.32                       | Through research, technology, and education, the International Society of Arboriculture (ISA) promotes the professional practice of arboriculture and fosters a greater worldwide awareness of the benefits of trees. ISA exists so that professionals, allied professionals, public officials, and consumers worldwide recognize the economic, environmental, and societal benefits and values of trees and their care at a cost that demonstrates the wise stewardship of resources. |
| 261      | 902          | Open Compliance and Ethics Group   | 798.00       | 0%                | 3.98                    | 68.74%              | 2.74                         | Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.   |
| 262      | 903          | IFO Institute for Economical Research  | 265.00       | 8%                | 22.34                   | 68.74%              | 15.36                        | The Institute of Financial Operations provides accounts receivable, account payable and procure to pay seminars, training and certifications to its members.   |
| 263      | 903          | National Notary Services LLC   | 205.55       | 7%                | 14.24                   | 68.74%              | 9.79                         | National Notary Services LLC is committed to serving and educating Notaries throughout the U.S. For more than 57 years, and as the foremost authority on the American Notary office, the NNA has helped to instill in Notaries the highest ethical standards of conduct and sound notarial practices.  |
| 264      | 903          | Open Compliance and Ethics Group   | 798.00       | 1%                | 6.64                    | 68.74%              | 4.56                         | Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.   |
| 265      | 903          | Project Management Institute   | 129.00       | 11%               | 14.40                   | 68.74%              | 9.90                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.   |
| 266      | 905          | American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) | 886.00       | 0%                | 3.09                    | 68.74%              | 2.12                         | The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.  |
| 267      | 905          | American Society of Mechanical Engineers (ASME)                                    | 456.00       | 0%                | 0.79                    | 68.74%              | 0.54                         | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.  |
| 268      | 905          | Association of Energy Engineers  | 430.00       | 0%                | 0.74                    | 68.74%              | 0.51                         | The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.   |
| 269      | 905          | International Facility Management Association                                      | 5,048.00     | 0%                | 18.45                   | 68.74%              | 12.68                        | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.  |
| 270      | 905          | Minnesota Board of Aelblagid   | 245.00       | 0%                | 0.43                    | 0%                  | -                            | Excluded MN Expense  |
| 271      | 905          | Project Management Institute   | 258.00       | 1%                | 1.55                    | 68.74%              | 1.07                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.   |
| 272      | 905          | Survey Monkey  | (384.00)     | 0%                | 1.55                    | 0%                  | -                            | Excluded Expense   |
| 273      | 905          | US Green Building Council  | 109.00       | 1%                | 0.82                    | 68.74%              | 0.56                         | The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 501.3, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.  |

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| 274      | 908          | Association of Energy Engineers  | 690.00       | 100%              | 690.00                  | 68.74%              | 474.31                       | The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.   |
| 275      | 908          | Home Builders Association of Eastern NM  | 445.98       | 100%              | 445.98                  | 0.00%               | -                            | <i>Excluded MN Expense</i>   |
| 276      | 908          | Institute of Electrical and Electronics Engineers                                  | 294.00       | 100%              | 294.00                  | 68.74%              | 202.10                       | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.                         |
| 277      | 908          | Panhandle Producers & Royalty Owners Association                                   | 185.00       | 100%              | 185.00                  | 100.00%             | 185.00                       | Panhandle Producers & Royalty Owners Association was originally founded in 1929 as a non-profit industry association, governed by bylaws and directed by officers who are also members, to provide public relations, education, political donations, lobbying and publishing; however, our focus is collaboration between member companies.        |
| 278      | 908          | Permian Basin Petroleum Association  | 350.00       | 100%              | 350.00                  | 68.74%              | 240.59                       | Permian Basin Petroleum Association to advocate for safe and responsible oil and gas development and to provide education on safety, legislation, regulation, and support services for the industry.   |
| 279      | 908          | Rotary Club of Amarillo  | 120.00       | 100%              | 120.00                  | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 280      | 908          | Texas Board of Engineers   | 40.00        | 100%              | 40.00                   | 68.74%              | 27.50                        | Texas Board of Professional Engineers and Land Surveyors is a state agency of Texas, headquartered in Austin, that regulates and licenses the practices of engineering and land surveying in the state. The agency was established in 1937 as the Texas Board of Professional Engineers.   |
| 281      | 908          | Texas Cotton Ginner's Association  | 96.00        | 100%              | 96.00                   | 68.74%              | 65.99                        | Texas Cotton Ginner's Association is one of the oldest cotton organizations in the United States, and represents gin membership that processes a majority of the state's cotton crop each year. The association was first founded in 1897 at Waco  |
| 282      | 910          | American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) | 1,194.00     | 0%                | 1.22                    | 68.74%              | 0.84                         | The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.  |
| 283      | 910          | American Society of Mechanical Engineers (ASME)                                    | 684.00       | 0%                | 0.63                    | 68.74%              | 0.43                         | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.                |
| 284      | 910          | Association of Energy Engineers  | 645.00       | 0%                | 0.59                    | 68.74%              | 0.41                         | The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.   |
| 285      | 910          | International Facility Management Association                                      | 6,830.00     | 0%                | 6.65                    | 68.74%              | 4.57                         | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.  |
| 286      | 910          | Minnesota Board of Aechlagid   | 367.50       | 0%                | 0.34                    | 0%                  | -                            | <i>Excluded MN Expense</i>   |
| 287      | 910          | Project Management Institute   | 258.00       | 0%                | 0.50                    | 68.74%              | 0.34                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management. |
| 288      | 910          | Survey Monkey  | (768.00)     | 0%                | (0.53)                  | 0%                  | -                            | <i>Excluded Expense</i>  |

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| 289      | 910          | US Green Building Council  | 109.00       | 0%                | 0.15                    | 68.74%              | 0.10                         | The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.  |
| 290      | 916          | American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) | 1,194.00     | 0%                | 0.09                    | 68.74%              | 0.06                         | The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.   |
| 291      | 916          | American Society of Mechanical Engineers (ASME)                                    | 684.00       | 0%                | 0.04                    | 68.74%              | 0.03                         | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.   |
| 292      | 916          | Association of Energy Engineers  | 645.00       | 0%                | 0.04                    | 68.74%              | 0.03                         | The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.  |
| 293      | 916          | International Facility Management Association                                      | 6,830.00     | 0%                | 0.86                    | 68.74%              | 0.59                         | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.   |
| 294      | 916          | Minnesota Board of Aehlglid  | 367.50       | 0%                | 0.01                    | 0%                  | -                            | Excluded MN Expense   |
| 295      | 916          | Project Management Institute   | 258.00       | 0%                | 0.07                    | 68.74%              | 0.05                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.  |
| 296      | 916          | Survey Monkey  | (768.00)     | 0%                | 0.02                    | 0%                  | -                            | Excluded Expense  |
| 297      | 916          | US Green Building Council  | 109.00       | 0%                | 0.03                    | 68.74%              | 0.02                         | The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.  |
| 298      | 921          | A Cloud Guru   | 249.00       | 13%               | 32.04                   | 68.74%              | 22.02                        | A Cloud Guru is an online training platform for people interested in Information Technology. Most of the courses offered prepare students to take certification exams for the three major cloud providers.  |
| 299      | 921          | Air & Waste Management Association   | 693.00       | 16%               | 112.34                  | 68.74%              | 77.22                        | Air & Waste Management Association is a nonprofit, nonpartisan professional organization enhancing knowledge and expertise by providing a neutral forum for information exchange, professional development, networking opportunities, public education, and outreach to more than 5,000 environmental professionals in 65 countries. A&WMA promotes global environmental responsibility and increases the effectiveness of organizations to make critical decisions that benefit society. |
| 300      | 921          | Amarillo Business and Professional Club  | 200.00       | 100%              | 200.00                  | 0.00%               | -                            | Excluded Expense  |
| 301      | 921          | American Association Notaries  | 253.80       | 48%               | 117.16                  | 68.74%              | 80.54                        | The National Notary Association is committed to serving and educating Notaries throughout the United States. As the foremost authority on the American Notary office, the NNA is dedicated to imparting knowledge, understanding and unity among all Notaries, and instilling in them the highest ethical standards of conduct and sound notarial practices.  |
| 302      | 921          | American Bar Association   | 2,209.00     | 13%               | 290.79                  | 68.74%              | 199.89                       | The ABA's most important stated activities are the setting of academic standards for law schools, and the formulation of model ethical codes related to the legal profession.   |

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| 303      | 921          | American Board of Industrial Hygiene   | 150.00       | 13%               | 19.47                   | 68.74%              | 13.38                        | The American Board of Industrial Hygiene establishes and administers a valid, reliable, and rigorous credentialing process for Certified Industrial Hygienists to protect you at work, at home and in your community against chemical, physical, biological, and ergonomic health and safety hazards.                               |
| 304      | 921          | American Conference of Governmental Industrial Hygienists                          | 205.00       | 13%               | 26.62                   | 68.74%              | 18.30                        | American Conference of Governmental Industrial Hygienists is a 501(c)(3) charitable scientific organization that advances occupational and environmental health.  |
| 305      | 921          | American Industrial Hygiene Association  | 796.00       | 14%               | 110.85                  | 68.74%              | 76.20                        | The American Industrial Hygiene Association is a 501(c) non-profit organization, whose mission is "Creating knowledge to protect worker health." The American Industrial Hygiene Association works to provide information and resources to Industrial Hygienists and Occupational Health Professionals.                             |
| 306      | 921          | American Institute of Professional Geologists                                      | 215.00       | 16%               | 33.87                   | 68.74%              | 23.28                        | The American Institute of Professional Geologists (AIPG), founded in 1963, is the largest association dedicated to promoting geology as a profession. It presently has more than 6,000 members in the U.S. and abroad, organized into 36 regional Sections.   |
| 307      | 921          | American Institute of Certified Public Accountants                                 | 2,933.60     | 15%               | 427.74                  | 68.74%              | 294.03                       | The AICPA represents the CPA profession nationally regarding rule-making and standard-setting, and serves as an advocate before legislative bodies, public interest groups and other professional organizations.  |
| 308      | 921          | American Society for Industrial Security   | 970.00       | 49%               | 472.98                  | 68.74%              | 325.13                       | Founded in 1955, ASIS International is a global community of security practitioners, each of whom has a role in the protection of assets - people, property, and/or information.  |
| 309      | 921          | American Society for Quality   | 169.00       | 13%               | 22.22                   | 68.74%              | 15.27                        | The American Society for Quality, formerly the American Society for Quality Control, is a knowledge-based global community of quality professionals, with nearly 80,000 members dedicated to promoting and advancing quality tools, principles, and practices in their workplaces and communities.                                  |
| 310      | 921          | American Society for Testing and Materials   | 75.00        | 16%               | 11.82                   | 68.74%              | 8.13                         | American Society for Testing and Materials International, formerly known as American Society for Testing and Materials, is an international standards organization that develops and publishes voluntary consensus technical standards for a wide range of materials, products, systems, and services.                              |
| 311      | 921          | American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) | 886.00       | 2%                | 15.30                   | 68.74%              | 10.52                        | The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.   |
| 312      | 921          | American Society of Mechanical Engineers (ASME)                                    | 753.00       | 8%                | 58.54                   | 68.74%              | 40.24                        | The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods. |
| 313      | 921          | American Society of Safety Professionals   | 1,725.00     | 34%               | 586.80                  | 68.74%              | 403.37                       | The American Society of Safety Professionals is the world's oldest safety society. With 35, occupational safety, health and environmental professional members who manage, supervise, research and consult on safety, health, and the environment in all industries, government and education, ASSE is a nonprofit organization     |
| 314      | 921          | American Welding Society   | 696.00       | 100%              | 696.00                  | 68.74%              | 478.43                       | The American Welding Society was founded in 1919 as a non-profit organization to advance the science, technology and application of welding and allied joining and cutting processes, including brazing, soldering and thermal spraying.  |
| 315      | 921          | American Wind Energy Association   | -            | 0%                | 15.79                   | 0.00%               | -                            | Excluded Expense  |



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| 316      | 921          | Americas SAP User Group                        | 6,050.00     | 9%                | 527.84                  | 68.74%              | 362.84                       | For 25 years, our members have been at the forefront of digital transformation, and they have always had the company of fellow visionaries and pioneers who understood the potential of SAP technology and the path ahead. We are the collaborators, drivers, and inventors that move the industry forward.  |
| 317      | 921          | Area Partnership for Economic Expansion        | 5,000.00     | 15%               | 736.49                  | 0.00%               | -                            | Excluded MN Expense  |
| 318      | 921          | Arizona State Board of Technical Registration  | 225.00       | 23%               | 51.65                   | 0.00%               | -                            | Excluded Expense   |
| 319      | 921          | Arma International                             | 450.00       | 13%               | 58.41                   | 68.74%              | 40.15                        | The Board of Technical Registration was established in 1921. It is a self-supporting board deriving its revenues from fee charges for application, examination, license renewal and other miscellaneous services rendered. The Board is a regulatory agency for the following professions and occupations: Alarms, Architects, Engineers, Geologists, Home Inspectors, Landscape Architects, and Surveyors.  |
| 320      | 921          | Asis International                             | 1,020.00     | 14%               | 143.66                  | 68.74%              | 98.75                        | Founded in 1955, ASIS International is a global community of security practitioners, each of whom has a role in the protection of assets - people, property, and/or information.   |
| 321      | 921          | Association for Computers and Taxation         | 500.00       | 15%               | 73.13                   | 68.74%              | 50.27                        | The Association for Computers and Taxation is a nonprofit, national organization designed to assist members in identifying and solving the problems involved in automating the corporate tax function.   |
| 322      | 921          | Association for Financial Professionals        | 990.00       | 13%               | 127.98                  | 68.74%              | 87.97                        | Headquartered outside of Washington, D.C. and located regionally in Singapore, the Association for Financial Professionals (AFP) is the professional society committed to advancing the success of treasury and finance members and their organizations. AFP established and administers the Certified Treasury Professional and Certified Corporate FP&A professional credentials, which set the standards of excellence in treasury and finance. Each year, AFP hosts the largest networking conference worldwide for more than 7,000 corporate financial professionals. |
| 323      | 921          | Association for Talent Development             | 497.00       | 14%               | 72.02                   | 68.74%              | 49.51                        | The Association for Talent Development, formerly American Society for Training & Development, is a non-profit association serving those who develop talent in the workplace.   |
| 324      | 921          | Association of Certified Fraud Examiners       | 970.00       | 31%               | 303.84                  | 68.74%              | 208.86                       | The ACFE is the world's largest anti-fraud organization and premier provider of anti-fraud training and education. Together with more than 85,000 members, the ACFE is reducing business fraud worldwide and inspiring public confidence in the integrity and objectivity within the profession.   |
| 325      | 921          | Association of Change Management Professionals | 1,327.00     | 13%               | 171.76                  | 68.74%              | 118.07                       | Association of Change Management Professionals is the leading resource for the global community of individual change management practitioners. By facilitating connections between its membership community and commercial, government, nonprofit and educational organizations of all sizes, Association of Change Management Professionals provides change management knowledge and recognition by establishing the Standard, maintaining a resource library and hosting the leading global conference on Change Management.   |
| 326      | 921          | Association of Chartered Certified Accountants | 335.00       | 15%               | 49.00                   | 68.74%              | 33.68                        | Association of Chartered Certified Accountants works in the public interest, ensuring that its members are appropriately regulated. It promotes principles-based regulation. ACCA actively seeks to enhance the value of accounting in society through international research. It takes progressive stances on global issues to ensure accountability as a profession continues to grow in reputation and influence. [   |

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| 327      | 921          | Association of Corporate Citizenship Professionals           | 13,125.00    | 13%               | 1,705.23                | 68.74%              | 1,172.18                     | The Association of Corporate Citizenship Professionals is the membership association for companies with a commitment to corporate citizenship, and a career-long resource for purpose-driven professionals. ACCP advances the field of corporate citizenship and serves as a strategic resource for its community of impact-minded professionals so that they can do the most good—in their companies, their communities, and around the world.  |
| 328      | 921          | Association of Corporate Counsel                             | 6,135.00     | 13%               | 796.50                  | 68.74%              | 547.51                       | The Association of Corporate Counsel (ACC) is a global bar association that promotes the common professional and business interests of in-house counsel who work for corporations, associations and other private-sector organizations through information, education, networking opportunities and advocacy initiatives.  |
| 329      | 921          | Association of Energy Engineers                              | 850.00       | 30%               | 256.66                  | 68.74%              | 176.43                       | The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.   |
| 330      | 921          | Association of Insolvency & Restructuring Advisors           | 790.00       | 13%               | 102.28                  | 68.74%              | 70.31                        | Association of Insolvency & Restructuring Advisors is a nonprofit professional association serving the bankruptcy, restructuring and turnaround practice area. AIRA's membership consists of accountants, financial advisors, investment bankers, attorneys, workout consultants, trustees, and others in the field of business turnaround, restructuring and bankruptcy. AIRA members are among the most trusted and sought-after professionals in matters dealing with limited capital resources and deteriorating operating performance.  |
| 331      | 921          | Association of International Risk Intelligence Professionals | 500.00       | 13%               | 64.63                   | 68.74%              | 44.43                        | The Association of International Risk Intelligence Professionals (AIRIP) is a nonprofit business association for risk intelligence analysts and those interested in the profession. AIRIP focuses on, but is not limited to, the areas of business opportunity, physical security, cyber security, reputation, and political risk intelligence.  |
| 332      | 921          | Association of Minnesota Energy Managers                     | 500.00       | 13%               | 64.69                   | 0%                  | -                            | <i>Excluded Expense</i>  |
| 333      | 921          | Association of State Dam Safety Officials                    | 110.00       | 15%               | 16.07                   | 0%                  | -                            | <i>Excluded Expense</i>  |
| 334      | 921          | Atlas Corp Notary & Supply                                   | 17.47        | 100%              | 17.47                   | 68.74%              | 12.01                        | Atlas Corp Notary & Supply supplies corporate and notary supplies across the United States.  |
| 335      | 921          | Attorney Registration and Disciplinary Commission            | 385.00       | 13%               | 49.98                   | 68.74%              | 34.36                        | The Supreme Court established the ARDC as administrative agency, effective February 1, 1973, and charged the agency with assisting the Court in the regulation of the legal profession in Illinois. In November 2017, upon recommendation of the ARDC, the Court adopted Regulatory Objectives for the Provision of Legal Services. The Court's objectives include protection of the public, advancement of the rule of law, access to justice and ethical delivery of legal services. The mission of the ARDC is to promote and protect the integrity of the legal profession, at the direction of the Supreme Court, through attorney registration, education, investigation, prosecution and remedial action. |
| 336      | 921          | Attorney Regulation Counsel                                  | 218.36       | 13%               | 28.23                   | 68.74%              | 19.41                        | Attorney Regulation Counsel helps the Colorado Supreme Court regulate the practice of law in Colorado through various programs. The office oversees attorney admissions, attorney registration, mandatory continuing legal and judicial education, attorney diversion and discipline, regulation of the unauthorized practice of law, and inventory counsel.   |
| 337      | 921          | BBB OF Texas Pamhandle                                       | 1,860.00     | 100%              | 1,860.00                | 100.00%             | 1,860.00                     | Better Business Bureau Accreditation Dues (BBB's mission is to be the leader in advancing marketplace trust.)  |

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|----------|--------------|---|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 338      | 921          | Board of Accountancy                                | 1,692.00     | 14%               | 233.76                  | 68.74%              | 160.69                       | The Board of Accountancy provides assurance to the public that the CPA profession operates at the highest level of professional competence through... * Certification of education and experience credentials Monitoring the requirements for continuing education & investigation of consumer complaints.  |
| 339      | 921          | Board of Certified Safety Professionals             | 2,290.00     | 35%               | 791.04                  | 68.74%              | 543.76                       | The Board of Certified Safety Professionals is recognized as the leader in high quality credentialing for safety, health, and environmental practitioners in order to enhance the safety of people, property, and the environment. BCSP.  |
| 340      | 921          | Boston College                                      | 12,000.00    | 13%               | 1,556.48                | 68.74%              | 1,069.92                     | The Boston College Center for Corporate Citizenship offers a broad and objective perspective on the role of business in the 21st century.   |
| 341      | 921          | Broward County Property Appraiser                   | 95.00        | 13%               | 12.27                   | 0.00%               | -                            | Excluded Expense  |
| 342      | 921          | Business Continuity Planners Association            | 665.00       | 13%               | 86.17                   | 68.74%              | 59.23                        | The mission of BCPA is to provide a professional and educational environment for the exchange of experience, dissemination of information, professional growth, and for added value of mutual interest to the membership.   |
| 343      | 921          | Business Ethics Leadership Alliance                 | 25,000.00    | 13%               | 3,245.72                | 68.74%              | 2,231.11                     | The Ethisphere® Institute is the global leader in defining and advancing the standards of ethical business practices that fuel corporate character, marketplace trust and business success.   |
| 344      | 921          | Buying Legal Council                                | 600.00       | 13%               | 77.56                   | 68.74%              | 53.31                        | Buying Legal Council identifies and provides solutions to both strategic and operational challenges our members face and prepare them for tomorrow's opportunities and challenges. The Buying Legal® Council facilitates an innovative dialogue between buyers and sellers of legal services, as well as other stakeholders in the legal market.  |
| 345      | 921          | C200  | 2,850.00     | 13%               | 366.82                  | 68.74%              | 252.15                       | C200's mission to inspire, educate, celebrate and advance current and future women entrepreneurs and corporate leaders.   |
| 346      | 921          | CEF Safety Services LLC                             | -            | 0%                | 1.69                    | 0.00%               | -                            | Excluded Expense  |
| 347      | 921          | Certified Third Party Risk Professionals            | 100.00       | 13%               | 12.98                   | 68.74%              | 8.92                         | Shared Assessments is a global membership organization dedicated to developing the best practices, education and tools to drive third party risk assurance. They are the creators of the industry standard third party risk toolkit, used by over 15,000 organizations, worldwide. The Certified Third Party Risk Professional ("CTPRP") designation from the Shared Assessments Program validates expertise, providing professional credibility, recognition, and marketability in third party risk management. CTPRP holders attain thorough knowledge of risk management concepts and principles including: fundamentals of vendor risk assessment, monitoring and management; managing the vendor lifecycle; and vendor risk identification and rating. |
| 348      | 921          | CFA Society Minnesota                               | 800.00       | 13%               | 103.52                  | 0.00%               | -                            | Excluded MN Expense   |
| 349      | 921          | Chartered Financial Analyst Institute               | 800.00       | 13%               | 103.00                  | 68.74%              | 70.80                        | The Chartered Financial Analyst program is a postgraduate professional certification offered internationally by the American-based CFA Institute to investment and financial professionals. It has the highest level of global legal and regulatory recognition of finance-related qualifications.  |
| 350      | 921          | Chartered Property and Casualty Underwriter Society | 260.00       | 13%               | 33.57                   | 68.74%              | 23.08                        | The Chartered Property and Casualty Underwriter Society is committed to providing resources, educational programs and leadership opportunities that attract talent and enable individuals to expand their technical insurance skills and business capabilities in order to improve the overall performance of the insurance industry while adhering to the highest ethical standards.   |
| 351      | 921          | Clerk of the Supreme Court of Illinois              | 15.00        | 13%               | 1.95                    | 0.00%               | -                            | Excluded Expense  |

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| 352      | 921          | Chavis Home Builders Association                 | 433.00       | 100%              | 433.00                  | 0.00%               | -                            | Excluded NM Expense   |
| 353      | 921          | Colorado Aviation Business                       | 400.00       | 13%               | 51.76                   | 0%                  | -                            | Excluded CO Expense   |
| 354      | 921          | Colorado Bar Association                         | 7,150.10     | 13%               | 924.27                  | 0%                  | -                            | Excluded CO Expense   |
| 355      | 921          | Colorado Clemtech Industries Association         | 2,500.00     | 13%               | 324.57                  | 0%                  | -                            | Excluded CO Expense   |
| 356      | 921          | Colorado Defense Lawyers Association             | 139.10       | 13%               | 18.06                   | 0%                  | -                            | Excluded CO Expense   |
| 357      | 921          | Colorado Department of Regulatory Agencies       | 798.00       | 16%               | 126.25                  | 0%                  | -                            | Excluded CO Expense   |
| 358      | 921          | Colorado Division of Professions and Occupations | 170.00       | 15%               | 24.68                   | 0%                  | -                            | Excluded CO Expense   |
| 359      | 921          | Colorado Emergency Management                    | 45.00        | 13%               | 5.79                    | 0%                  | -                            | Excluded CO Expense   |
| 360      | 921          | Colorado Government Finance Officers Association | 150.00       | 15%               | 22.10                   | 0%                  | -                            | Excluded CO Expense   |
| 361      | 921          | Colorado Safety Association                      | 5,830.00     | 14%               | 835.54                  | 0%                  | -                            | Excluded CO Expense   |
| 362      | 921          | Colorado Secretary of State                      | 4,537.00     | 13%               | 593.38                  | 0%                  | -                            | Excluded CO Expense   |
| 363      | 921          | Colorado Society of Certified Public Accountants | 74.00        | 15%               | 10.90                   | 0%                  | -                            | Excluded CO Expense   |
| 364      | 921          | Colorado Women's Bar Association                 | 170.00       | 13%               | 21.88                   | 0%                  | -                            | Excluded CO Expense   |
| 365      | 921          | Commercial Real Estate for Women (Crew) Network  | 5,000.00     | 15%               | 731.33                  | 68.74%              | 502.72                       | Commercial Real Estate Women Network is a professional association for women in the real estate profession. There are various chapters of CREW throughout the United States which create programming focused on business networking, social and educational programs and the advancement of women in commercial real estate.  |
| 366      | 921          | Copyright Office                                 | 38.48        | 13%               | 4.96                    | 68.74%              | 3.41                         | The U.S. Copyright Office promotes creativity and free expression by administering the nation's copyright laws and by providing impartial, expert advice on copyright law and policy for the benefit of all. As of late 2018, the Copyright Office has approximately 400 employees, the majority of whom examine and register hundreds of thousands of copyright claims in books, journals, music, movies, sound recordings, software, photographs, and other works of original authorship each year. |
| 367      | 921          | Corenet Global Inc.                              | 914.50       | 15%               | 133.76                  | 68.74%              | 91.95                        | The organization's mission is to advance the practice of corporate real estate through professional development opportunities, publications, research, conferences, designations and networking in 47 local chapters globally.  |
| 368      | 921          | Corporate Legal Operations Consortium            | 390.00       | 13%               | 50.50                   | 68.74%              | 34.71                        | CLOC is a consortium that offers access to education, research, professional development, and networking resources for the legal operations profession and the corporate legal services industry.   |
| 369      | 921          | Court of Appeals of Maryland                     | 7.00         | 13%               | 0.91                    | 0.00%               | -                            | Excluded Expense  |
| 370      | 921          | CPE Solutions LLC                                | 299.00       | 100%              | 299.00                  | 68.74%              | 206.53                       | CPE Solutions is proud to be your source for high-quality Continuing Professional Education (CPE). We have been an industry leader for over 23 years and an invaluable resource to thousands of CPAs nationwide. We offer over 400 online interactive CPA CPE courses and webinars.   |
| 371      | 921          | DAMA International                               | 145.00       | 13%               | 18.73                   | 68.74%              | 12.88                        | DAMA International is a not-for-profit, vendor-independent, global association of technical and business professionals dedicated to advancing the concepts and practices of information and data management. DAMA International's purpose is to promote the understanding, development, and practice of managing data and information as key enterprise assets to the support the organization.   |
| 372      | 921          | Denver Metro Chamber Leadership Foundation       | 60.00        | 13%               | 7.79                    | 0.00%               | -                            | Excluded CO Expense   |
| 373      | 921          | Disability Management Employer Coalition         | 630.00       | 14%               | 90.09                   | 68.74%              | 61.93                        | The Disability Management Employer Coalition (DMEC) is committed to providing focused education for absence management professionals. From face-to-face conferences to helpful tools and resources, we give you what you need to reduce costs, minimize lost work time, and increase staff productivity.  |

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| 374      | 921          | Disaster Recovery Institute International          | 1,200.00     | 13%               | 155.66                  | 68.74%              | 107.00                       | DR International is the non-profit that helps organizations prepare for and recover from disasters. We achieve this through education, accreditation, and thought leadership in business continuity and related fields. DR International strives for a more resilient world.  |
| 375      | 921          | District of Columbia Bar                           | (4,089.00)   | 13%               | (526.30)                | 68.74%              | (361.78)                     | The D.C. Bar is the largest unified bar in the United States, providing the oversight structure needed to maintain the profession's ethical standards and Rules of Professional Conduct. Its membership is diverse with about 100,000 members in all 50 states and more than 80 countries. At the core of the Bar's mission is the charge to not only assist members but to protect the public; it shapes the way the organization conducts its business and activities.  |
| 376      | 921          | Edison Electric Institute                          | 28,769.00    | 16%               | 4,532.76                | 68.74%              | 3,115.82                     | The Edison Electric Institute (EEI) is the association that represents all U.S. investor-owned electric companies. Organized in 1933, EEI provides public policy leadership, strategic business intelligence, and essential conferences and forums.   |
| 377      | 921          | Energy Bar Association                             | 1,575.00     | 14%               | 220.06                  | 68.74%              | 151.27                       | The mission of EBA is to promote the professional excellence and ethical integrity of its members in the practice, administration, and development of energy laws, regulations, and policies by providing superior educational programming, networking opportunities, and information resources.  |
| 378      | 921          | Ethisphere LLC                                     | 5,397.50     | 13%               | 699.05                  | 68.74%              | 480.53                       | The Ethisphere® Institute is the global leader in defining and advancing the standards of ethical business practices that fuel corporate character, marketplace trust, and business success. Ethisphere has deep expertise in measuring and defining core ethics standards using data-driven insights from our Ethics Quotient, and works with the world's largest companies to enhance culture capital with the insights from our culture assessment data set, which is grounded in our 8 Pillars of Ethical Culture.    |
| 379      | 921          | Executive Press                                    | 5,005.00     | 13%               | 646.23                  | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 380      | 921          | Gartner  | 100,116.00   | 13%               | 12,960.59               | 68.74%              | 8,909.11                     | Gartner, the, officially known as Gartner, is a global research and advisory firm providing information, advice, and tools for leaders in IT, finance, HR, customer service, and support, communications, legal and compliance, marketing, sales, and supply chain functions.   |
| 381      | 921          | Global Association of Risk Management Professional | 1,650.00     | 15%               | 243.04                  | 68.74%              | 167.07                       | Global Association of Risk Management Professional is the leading professional association for risk managers, dedicated to the advancement of the risk profession through education, research and the promotion of best practices globally.   |
| 382      | 921          | Gulf Coast Power Association                       | 2,500.00     | 83%               | 2,064.35                | 68.74%              | 1,419.03                     | Since 1983, Gulf Coast Power Association (GCPA) has served Texas and the Gulf Coast as a regional electric power trade organization dedicated to promoting an improved understanding of the issues and opportunities impacting contemporary power markets.  |
| 383      | 921          | Hale Video   | (155.00)     | 100%              | (155.00)                | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 384      | 921          | HR Certification Institute                         | 169.00       | 14%               | 24.21                   | 68.74%              | 16.64                        | The HR Certification Institute ("HRCI") is the premier credentialing organization for the human resources profession. For over 45 years, HRCI has set the global standard for HR expertise and excellence through its commitment to the development and advancement of businesspeople in the people business. HRCI develops and offers world-class learning, as well as the administration of eight global certifications and is dedicated to helping professionals achieve new competencies that drive business results. |
| 385      | 921          | IBI Group  | 598.00       | 13%               | 78.42                   | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 386      | 921          | Identigo   | 117.25       | 42%               | 49.15                   | 68.74%              | 33.79                        | Identigo by IDEMA provides a wide range of identity-related services with our primary service being the secure capture and transmission of electronic fingerprints for employment, certification, licensing and other verification purposes – in professional and convenient locations.   |

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| 387      | 921          | Independent Educational Consultants Association   | 1,000.00     | 13%               | 146.86                  | 68.74%              | 100.95                       | The Independent Educational Consultants Association is a professional organization for educational consultants. The Independent Educational Consultants Association is the international, professional organization representing school and college admission counselors working in private practice.  |
| 388      | 921          | Industrial Asset Management Council               | 1,645.00     | 15%               | 240.61                  | 68.74%              | 165.40                       | Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.  |
| 389      | 921          | Information Systems Audit and Control Association | 3,420.00     | 13%               | 442.77                  | 68.74%              | 304.36                       | As an independent, nonprofit, global association, ISACA engages in the development, adoption and use of globally accepted, industry-leading knowledge and practices for information systems.   |
| 390      | 921          | Information Systems Security Association          | 85.00        | 13%               | 11.04                   | 68.74%              | 7.59                         | ISSA is a not-for-profit, international organizations of information security professionals and practitioners. It provides educational forums, publications, and peer interaction opportunities that enhance the knowledge, skill, and professional growth of its members.   |
| 391      | 921          | Infragard   | 25.00        | 14%               | 3.58                    | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 392      | 921          | In-House Benefits Counsel Network                 | 100.00       | 13%               | 12.98                   | 68.74%              | 8.92                         | The In-House Benefits Counsel Network is a vital network of in-house employee benefits attorneys that offer a unique forum for members to share practice issues, concerns and ideas in an informal setting. It is committed to providing its members with the tools and connections that will help them achieve their business and career objectives.                                |
| 393      | 921          | Insights Association                              | 1,400.00     | 14%               | 201.91                  | 68.74%              | 138.79                       | The Insights Association strives to effectively represent, advance, and grow the research profession and industry. Specifically, the organization provides government advocacy through legislative, regulatory and judicial means.   |
| 394      | 921          | Institute for Professional Development            | 1,000.00     | 15%               | 146.27                  | 68.74%              | 100.55                       | The Institute for Professional Development (IPD) brings decades of experience in transformational leadership, strategy, educational science and sociology. A cohort of seasoned coaches, professors and consultants, IPD works to find collective solutions and measurable outcomes for individuals and the organizations they work for.   |
| 395      | 921          | Institute for Workplace Equality                  | 5,500.00     | 14%               | 748.56                  | 68.74%              | 514.56                       | The Institute for Workplace Equality is a national nonprofit employer association based in Washington, DC. The institute trains and educates federal contractors in understanding and complying with their affirmative action and equal employment opportunity obligations.  |
| 396      | 921          | Institute of Certified Records Managers           | 200.00       | 13%               | 25.97                   | 68.74%              | 17.85                        | The primary mission of the ICRM is to develop and administer the professional certification of Records and Information Managers including the relevant examinations and certification maintenance program. The ICRM serves as the certifying body for records and information management (RIM) professionals and the Nuclear Information and Records Management Association (NIRMA). |
| 397      | 921          | Institute of Electrical and Electronics Engineers | 1,307.00     | 65%               | 846.49                  | 68.74%              | 581.88                       | IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.   |
| 398      | 921          | Institute of Management Accountants               | 260.00       | 13%               | 33.57                   | 68.74%              | 23.08                        | IMA is a worldwide association of accountants and financial professionals in business. Founded in 1919, they are one of the largest and most respected associations focused exclusively on advancing the management accounting profession.   |

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| 399      | 921          | International Association of Arson Investigators                          | 308.50       | 100%              | 308.50                  | 68.74%              | 212.06                       | The International Association of Arson Investigators is a professional association of individuals who conduct fire investigations. The IAAI provides resources for training, research, and technology for fire investigators around the world.   |
| 400      | 921          | International Association of Privacy Professionals                        | 940.00       | 13%               | 121.19                  | 68.74%              | 83.31                        | The International Association of Privacy Professionals (IAPP) is a resource for professionals who want to develop and advance their careers by helping their organizations successfully manage these risks and protect their data.   |
| 401      | 921          | International Council of Electronic Commerce Consultants                  | 80.00        | 13%               | 10.32                   | 68.74%              | 7.09                         | The International Council of Electronic Commerce Consultants (EC-Council) is a professional organization that certifies individuals in various e-business and information security skills.   |
| 402      | 921          | International Facility Management Association                             | 5,048.00     | 2%                | 84.39                   | 68.74%              | 58.01                        | Founded in 1980, IFMA is the worlds largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.   |
| 403      | 921          | International Information System Security Certification Consortium (ISCC) | 250.00       | 13%               | 32.46                   | 68.74%              | 22.31                        | ISCC is an international, nonprofit membership association for information security leaders like you. We're committed to helping our members learn, grow and thrive.   |
| 404      | 921          | International Information System Security Certification Consortium (ISCC) | 1,375.00     | 13%               | 177.44                  | 68.74%              | 121.97                       | ISCC is an international, nonprofit membership association for information security leaders like you. We're committed to helping our members learn, grow and thrive.   |
| 405      | 921          | Labor and Employment Relations Association                                | 100.00       | 15%               | 14.67                   | 68.74%              | 10.08                        | The Labor and Employment Relations Association (LERA) is the singular organization in the country where professionals interested in all aspects of labor and employment relations network to share ideas and learn about new developments, issues, and practices in the field. Founded in 1947 as the Industrial Relations Research Association (IRRA), the National LERA provides a unique forum where the views of representatives of labor, management, government and academics, advocates and neutrals are welcome. |
| 406      | 921          | LinkedIn  | 599.75       | 14%               | 81.80                   | 0.00%               | -                            | Excluded Expense   |
| 407      | 921          | Maryland State Bar Association  | 175.00       | 13%               | 22.52                   | 0.00%               | -                            | Excluded Expense   |
| 408      | 921          | Metropolitan Emergency Managers Association                               | 100.00       | 13%               | 12.98                   | 0.00%               | -                            | Excluded Expense   |
| 409      | 921          | Minnesota Board of Aeklagid   | 642.50       | 8%                | 53.61                   | 0%                  | -                            | Excluded MN Expense  |
| 410      | 921          | Minnesota Business Aviation Association                                   | 1,500.00     | 13%               | 194.74                  | 0%                  | -                            | Excluded MN Expense  |
| 411      | 921          | Minnesota Center for Fiscal Excellence                                    | -            | 0%                | (10.95)                 | 0%                  | -                            | Excluded MN Expense  |
| 412      | 921          | Minnesota CLE   | -            | 0%                | (0.25)                  | 0%                  | -                            | Excluded MN Expense  |
| 413      | 921          | Minnesota Employment Law Council  | 6,000.00     | 13%               | 778.97                  | 0%                  | -                            | Excluded MN Expense  |
| 414      | 921          | Minnesota Paralegal Association   | 99.00        | 13%               | 12.85                   | 0%                  | -                            | Excluded MN Expense  |
| 415      | 921          | Minnesota Safety Council  | 21,238.00    | 13%               | 2,742.19                | 0%                  | -                            | Excluded MN Expense  |
| 416      | 921          | Minnesota Secretary of State  | 120.00       | 13%               | 15.58                   | 0%                  | -                            | Excluded MN Expense  |
| 417      | 921          | Minnesota Society of CPAs   | 1,180.90     | 13%               | 157.40                  | 0%                  | -                            | Excluded MN Expense  |
| 418      | 921          | Minnesota State Bar   | 10,992.40    | 13%               | 1,418.32                | 0%                  | -                            | Excluded MN Expense  |
| 419      | 921          | Minnesota Supreme Court's Office of Lawyer Registration                   | 2,278.15     | 13%               | 295.79                  | 0%                  | -                            | Excluded MN Expense  |
| 420      | 921          | Minnesota Women Lawyers Inc.  | 300.00       | 13%               | 38.87                   | 0%                  | -                            | Excluded MN Expense  |
| 421      | 921          | Minnesota Women's Economic Roundtable                                     | 525.00       | 13%               | 68.16                   | 0%                  | -                            | Excluded MN Expense  |
| 422      | 921          | Minnesota Department of Accountancy                                       | 150.00       | 13%               | 19.37                   | 0%                  | -                            | Excluded MN Expense  |
| 423      | 921          | National Association for Bilingual Education                              | 810.00       | 15%               | 119.31                  | 68.74%              | 82.01                        | Since 1975, the National Association for Bilingual Education (NABE) has been a non-profit membership organization that works to advocate for educational equity and academic excellence for bilingual/multilingual students in a global society.   |
| 424      | 921          | National Association of Business Political Action Committees              | 4,800.00     | 13%               | 625.23                  | 68.74%              | 429.78                       | The National Association of Business Political Action Committees (NABPAC) was founded in 1977 and is the sole national organization dedicated to promoting, defending and professionalizing PACs and political action professionals.   |

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| 425      | 921          | National Association of Fire Investigators               | 57.75        | 100%              | 57.75                   | 68.74%              | 39.70                        | The National Association of Fire Investigators is a professional association of people who investigate cases of fire and arson.  |
| 426      | 921          | National Association of State Boards of Accountancy      | 795.00       | 15%               | 117.10                  | 68.74%              | 80.49                        | The Board of Accountancy provides assurance to the public that the CPA profession operates at the highest level of professional competence through... *Verification of education and experience credentials. Monitoring the requirements for continuing education & investigation of consumer complaints.  |
| 427      | 921          | National Association of Stock Plan Professionals         | 1,380.00     | 13%               | 178.18                  | 68.74%              | 122.48                       | The NASPP is the leading membership association devoted to meeting the needs of stock plan professionals. We have nearly 6, members whose responsibilities relate, directly or indirectly, to stock plan design and administration, including compensation and human resources professionals, stock plan administrators, securities and tax attorneys, accountants, compensation consultants, corporate secretaries, transfer agents, stock brokers, and software vendors. |
| 428      | 921          | National Black MBA Association                           | 200.00       | 13%               | 25.88                   | 68.74%              | 17.79                        | The National Black MBA Association® is the premier business organization serving Black professionals. The mission of the National Black MBA Association® is to lead in the creation of educational, wealth building, and growth opportunities for those historically underrepresented throughout their careers as students, entrepreneurs and professionals.   |
| 429      | 921          | National Business Aviation Association                   | 1,025.00     | 13%               | 131.93                  | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 430      | 921          | National Coal Transportation Association                 | 1,850.00     | 26%               | 488.57                  | 68.74%              | 335.84                       | The mission of the NCTA is to provide education and facilitation for the resolution of coal transportation issues in order to serve the needs of the general public, industry, and all modes of transportation. This is accomplished through the sponsoring of educational fora and providing opportunities for the lawful exchange of ideas and knowledge with all elements of the coal transportation infrastructure.  |
| 431      | 921          | National Conference of State Legislatures                | 25.00        | 13%               | 3.23                    | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 432      | 921          | National Investor Relations Institute                    | 2,405.00     | 13%               | 311.30                  | 68.74%              | 213.99                       | Founded in 1969, NIRI is the professional association of corporate officers and investor relations consultants responsible for communication among corporate management, shareholders, securities analysts and other financial community constituents.   |
| 433      | 921          | National Native American Bar Association Dues            | 75.00        | 13%               | 9.74                    | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 434      | 921          | National Society of Black Engineers                      | 50.00        | 13%               | 6.44                    | 68.74%              | 4.43                         | NSBE is one of the largest student-governed organization based in the United States. It is a non-profit organization founded in 1975, which supports and promotes the aspirations of collegiate and pre-collegiate students and technical professionals in engineering and technology. NSBE's mission is "to increase the number of culturally responsible Black Engineers who excel academically, success professionally and positively impact the community."            |
| 435      | 921          | National Society of Professional Engineers               | 1,196.00     | 100%              | 1,196.00                | 68.74%              | 822.13                       | In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.   |
| 436      | 921          | New Mexico Amigos  | 516.00       | 100%              | 516.00                  | 0%                  | -                            | <i>Excluded NM Expense</i>   |
| 437      | 921          | New Mexico Board of Licensure for Professional Engineers | 158.88       | 100%              | 158.88                  | 0%                  | -                            | <i>Excluded NM Expense</i>   |
| 438      | 921          | New Mexico Cattle Growers Association                    | 75.00        | 100%              | 75.00                   | 0%                  | -                            | <i>Excluded NM Expense</i>   |
| 439      | 921          | New Mexico State Bar                                     | 4,267.00     | 13%               | 553.13                  | 0%                  | -                            | <i>Excluded NM Expense</i>   |



Southwestern Public Service Company  
Summary of Professional Dues

| Line No. | FERC Account | Description                                     | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization   |
|----------|--------------|---|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 440      | 921          | National Notary Association Services LLC        | 198.00       | 100%              | 198.00                  | 68.74%              | 136.11                       | The National Notary Association is committed to serving and educating Notaries throughout the U.S. For more than 57 years, and as the foremost authority on the American Notary office, the NNA has helped to instill in Notaries the highest ethical standards of conduct and sound notarial practices.  |
| 441      | 921          | North American Electric Reliability Corporation | 80.00        | 100%              | 80.00                   | 68.74%              | 54.99                        | The North American Electric Reliability Corporation (NERC) is a not-for-profit international regulatory authority whose mission is to assure the reliability and security of the bulk power system in North America.  |
| 442      | 921          | North Dakota State Board of Examiners           | 380.00       | 13%               | 49.34                   | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 443      | 921          | Notary Service and Bonding Agency Inc.          | 66.76        | 13%               | 8.67                    | 68.74%              | 5.96                         | Notary Service and Bonding Agency, Inc. is a premier national notary company serving over a million notaries over the past 80 years. Their objective is that all notaries abide by their state laws and enhance the potential to gain additional income as a commissioned notary public.  |
| 444      | 921          | Open Compliance and Ethics Group                | 798.00       | 6%                | 45.50                   | 68.74%              | 31.28                        | Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.  |
| 445      | 921          | Panhandle Human Resources Association           | 50.00        | 13%               | 6.49                    | 100.00%             | 6.49                         | The Panhandle Human Resources Association supports and connects Human resource professionals in and around the Amarillo area. By providing valuable resources we hope to ensure that HR professionals are equipped with the necessary knowledge to be successful in their career. PHRA is an organization dedicated to professional growth.   |
| 446      | 921          | Professional Association for Computer Training  | 398.00       | 14%               | 57.16                   | 68.74%              | 39.29                        | Professional Association for Computer Training mission is to provide opportunities for learning, networking, and the exchange of ideas among technical training professionals.  |
| 447      | 921          | Project Management Institute                    | 3,308.16     | 16%               | 541.89                  | 68.74%              | 372.50                       | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.  |
| 448      | 921          | Rocky Mountain Paralegal Association            | 255.00       | 13%               | 32.94                   | 0.00%               | -                            | <i>Excluded Expense</i>   |
| 449      | 921          | Sander Resources LLC                            | 10,000.00    | 7%                | 695.00                  | 68.74%              | 477.74                       | Sander Resources LLC assists with the adoption of policy initiatives within regulatory agencies and its implementation by companies who must meet the requirements.   |
| 450      | 921          | Sans Institute                                  | 858.00       | 13%               | 110.73                  | 68.74%              | 76.12                        | The SANS Institute is a private U.S. for-profit company founded in 1989 that specializes in information security, cybersecurity training, and selling certificates. Topics available for training include cyber and network defenses, penetration testing, incident response, digital forensics, and auditing.  |
| 451      | 921          | Scrum Alliance                                  | 350.00       | 13%               | 46.35                   | 0%                  | -                            | <i>Excluded Expense</i>   |
| 452      | 921          | Shareholder Services Association                | 625.00       | 13%               | 80.44                   | 68.74%              | 55.29                        | The Shareholder Services Association is a nationwide network of shareholder services industry professionals. Our diverse membership includes corporations of all sizes, transfer agents and a wide variety of specialized service providers. Since its start in 1946 as the Corporate Transfer Agents Association, SSA has offered education and networking opportunities to help industry rookies, seasoned veterans and professionals who have multiple responsibilities succeed. |

Southwestern Public Service Company  
Summary of Professional Dues

| Line No. | FERC Account | Description   | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization  |
|----------|--------------|---|--------------|-------------------|-------------------------|---------------------|------------------------------|--|
| 453      | 921          | Society for Human Resource Management                       | 1,779.00     | 25%               | 438.87                  | 68.74%              | 301.68                       | The Society for Human Resource Management is a professional human resources membership association headquartered in Alexandria, Virginia. SHRM promotes the role of HR as a profession and provides education, certification, and networking to its members, while lobbying Congress on issues pertinent to labor management.  |
| 454      | 921          | Society of Corporate Compliance and Ethics                  | 1,090.00     | 16%               | 175.34                  | 68.74%              | 120.53                       | The Society of Corporate Compliance and Ethics is a nonprofit, individual membership association which provides resources for ethics and compliance professionals from various industries. SCCCE supports the compliance and ethics profession with educational opportunities, certification, networking, and other resources you won't find anywhere else.  |
| 455      | 921          | Society of Corporate Secretaries & Governance Professionals | 2,887.55     | 13%               | 373.80                  | 68.74%              | 256.95                       | Society of Corporate Secretaries & Governance Professionals comprised principally of corporate secretaries and business executives in governance, ethics and compliance functions at public, private and not-for-profit organizations. Members are responsible for supporting their board of directors and executive management in matters such as board practices, compliance, regulation and legal matters, shareholder relations and subsidiary management. |
| 456      | 921          | Society of Human Resource Management                        | 627.00       | 14%               | 90.06                   | 68.74%              | 61.91                        | The Society for Human Resource Management is a professional human resources membership association headquartered in Alexandria, Virginia. SHRM promotes the role of HR as a profession and provides education, certification, and networking to its members, while lobbying Congress on issues pertinent to labor management.  |
| 457      | 921          | Stamp Connection  | 31.40        | 13%               | 4.08                    | 0.00%               | -                            | Stamp-Connection we manufacture every self-inking stamp, pre-inked stamp, custom wood stamp, embosser, and engraving product in-house to provide faster service and lower prices to our customers.   |
| 458      | 921          | State Bar of Maryland                                       | 134.75       | 13%               | 17.49                   | 0%                  | -                            | Excluded Expense   |
| 459      | 921          | State Bar of Michigan                                       | 315.00       | 13%               | 40.89                   | 0.00%               | -                            | Excluded Expense   |
| 460      | 921          | State Bar of Texas  | 2,905.92     | 14%               | 403.26                  | 100.00%             | 403.26                       | The State Bar of Texas is responsible for assisting the Texas Supreme Court in overseeing all attorneys licensed to practice law in Texas.   |
| 461      | 921          | State Bar of Wisconsin                                      | 2,772.50     | 13%               | 356.83                  | 0.00%               | -                            | Excluded Expense   |
| 462      | 921          | Supreme Court Office of Attorney Registration               | 3,753.00     | 13%               | 484.11                  | 0%                  | -                            | Excluded Expense   |
| 463      | 921          | Survey Monkey   | (384.00)     | -3%               | 10.50                   | 0%                  | -                            | Excluded Expense   |
| 464      | 921          | Tax Executives Institute                                    | 800.00       | 14%               | 112.37                  | 68.74%              | 77.24                        | Tax Executives Institute, Inc. is the preeminent, global association of in-house tax professionals. TEI's members are business executives responsible for the tax affairs of their employers in an executive, administrative, or managerial capacity. TEI serves its members and advances the profession by education, networking, and advocacy throughout the world.  |
| 465      | 921          | Telly Awards  | 155.00       | 100%              | 155.00                  | 0%                  | -                            | Excluded Expense   |
| 466      | 921          | Tenth Circuit Court of Appeals                              | 225.00       | 13%               | 29.05                   | 68.74%              | 19.97                        | The federal courts of appeals are the intermediate appellate courts between the district (trial) courts and the Supreme Court of the United States. The territorial jurisdiction of the Tenth Circuit includes the six states of Oklahoma, Kansas, New Mexico, Colorado, Wyoming, and Utah, plus those portions of the Yellowstone National Park extending into Montana and Idaho.   |

Southwestern Public Service Company  
Summary of Professional Dues

| Line No. | FERC Account | Description  | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization  |
|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|--|
| 467      | 921          | Texas Association of Business                              | 5,624.00     | 100%              | 5,624.00                | 68.74%              | 3,865.94                     | As the state chamber of commerce, TAB is the most influential and dominant voice for public policy issues affecting business in Texas. Through proven results-oriented advocacy and member services, TAB develops a climate in Texas which enables more than 4, business members and their 6, employees to operate efficiently and profitably, thus creating new jobs.   |
| 468      | 921          | Texas Board of Professional Engineers                      | 40.00        | 100%              | 40.00                   | 68.74%              | 27.50                        | The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49, licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering. |
| 469      | 921          | Texas Ethics Commission                                    | 767.13       | 100%              | 767.13                  | 68.74%              | 527.33                       | The Texas Ethics Commission was established in 1991 to "provide guidance on various public ethics laws" within the state of Texas.   |
| 470      | 921          | Texas State Board of Public Accountancy                    | 75.00        | 100%              | 75.00                   | 68.74%              | 51.56                        | The Texas State Board of Public Accountancy ensures that persons issued certificates as certified public accountants possess the necessary education, skills, and capabilities and that they perform competently in the profession of public accountancy.  |
| 471      | 921          | The Business Continuity Institute                          | 334.00       | 13%               | 42.99                   | 68.74%              | 29.55                        | The mission of BCPA is to provide a professional and educational environment for the exchange of experience, dissemination of information, professional growth, and for added value of mutual interest to the membership.  |
| 472      | 921          | The Colorado Pledge  | 500.00       | 13%               | 64.56                   | 0.00%               | -                            | Excluded Expense   |
| 473      | 921          | The Executive Leadership Council                           | 6,500.00     | 13%               | 839.26                  | 68.74%              | 576.91                       | The Executive Leadership Council (ELC) is a national organization comprising current and former Black CEOs and senior executives at Fortune 1000 and Global 500 companies. For more than 33 years, The ELC has worked to build an inclusive business leadership pipeline. We open channels of opportunity for the development of Black executives to positively impact business and our communities.   |
| 474      | 921          | The Institute of Internal Auditors                         | 16,430.00    | 14%               | 2,300.00                | 68.74%              | 1,581.02                     | The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator.  |
| 475      | 921          | Toastmasters International                                 | 695.00       | 15%               | 102.29                  | 0.00%               | -                            | Excluded Expense   |
| 476      | 921          | Twin Cities Compensation Network                           | 525.00       | 14%               | 75.33                   | 0%                  | -                            | Excluded Expense   |
| 477      | 921          | United States District Court for the District of Minnesota | 40.00        | 13%               | 5.15                    | 0%                  | -                            | Excluded Expense   |
| 478      | 921          | United States Society on Dams                              | 750.00       | 14%               | 107.25                  | 0%                  | -                            | Excluded Expense   |
| 479      | 921          | Upper Midwest Automated Clearing House Association         | 300.00       | 13%               | 38.95                   | 0%                  | -                            | Excluded Expense   |
| 480      | 921          | US Green Building Council                                  | 109.00       | 4%                | 4.47                    | 68.74%              | 3.07                         | The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.   |
| 481      | 921          | Utility Safety & OPS Leadership Network                    | 145.00       | 14%               | 20.77                   | 68.74%              | 14.28                        | The Utility Safety & Ops Leadership Network is a 501(c)6 non-profit corporation. ... USOLN members work for investor-owned utilities, electric cooperatives, municipal utilities and contractors providing services to the utility industry. The USOLN offers support and access to utility industry experts throughout the year.  |

Southwestern Public Service Company  
Summary of Professional Dues

| Line No. | FERC Account | Description  | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization  |
|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|--|
| 482      | 921          | User Experience Professionals Association International      | 69.00        | 13%               | 10.65                   | 68.74%              | 7.32                         | User Experience Professionals Association International may do a broad range of work from interviews and observations to creating wireframes for a product or service. Some have a design background, and some have a library science degree. Many have attended courses towards certification or hold an advanced degree such as one in Human-Computer Interaction or Information Design. Other UX professionals focus on one particular area, doing either research, design, or evaluation. Some do a combination of activities, but specialize in a specific industry such as health care or education, or perhaps work only with handheld devices. All of them focus on the user, while taking into account the needs of the business and the constraints they must work in. |
| 483      | 921          | Virginia Board of Accountancy                                | 60.00        | 13%               | 7.72                    | 0.00%               | -                            | <i>Excluded Expense</i>  |
| 484      | 921          | Western States Association of Tax Representatives            | 50.00        | 15%               | 7.31                    | 68.74%              | 5.02                         | The Western States Association of Tax Representatives (WSATR) was organized to facilitate the exchange and dissemination of information, ideas and experiences in the field of ad valorem taxation. ... Promote and encourage just, fair, impartial and equitable taxation practices.  |
| 485      | 921          | Wisconsin Court System                                       | 101.50       | 13%               | 13.10                   | 0%                  | -                            | <i>Excluded Expense</i>  |
| 486      | 921          | Wisconsin Department of Safety and Professional Services     | 68.00        | 13%               | 8.94                    | 0%                  | -                            | <i>Excluded Expense</i>  |
| 487      | 921          | Women in Government Relations                                | 10.00        | 13%               | 1.30                    | 68.74%              | 0.89                         | Women in Government Relations (WGR) is the premier, non-partisan professional society for those who have responsibilities and interests in the field of government relations and/or public affairs. Founded in 1975, WGR has over 1200 members at every career level of government relations representing a wide array of private, non-profit and public sector organizations.   |
| 488      | 921          | Women of Renewable Industries and Sustainable Energy         | 35.00        | 13%               | 4.54                    | 68.74%              | 3.12                         | Women of Renewable Industries and Sustainable Energy is an organization powered by volunteers and dedicated staff. Women and men committed to building a diverse workforce for the success of the renewable energy economy in the US and around the world. This vast network of volunteers includes our Board of Directors, our chapter leaders, and our national committee members – building community, promoting education, and cultivating leadership at a variety of a levels.  |
| 489      | 921          | World at Work  | 1,495.00     | 14%               | 215.54                  | 68.74%              | 148.16                       | WorldatWork is a global association for human resources management professionals and business leaders focused on attracting, motivating, and retaining employees.  |
| 490      | 921          | Wyoming Board of Geologists                                  | 90.00        | 16%               | 14.18                   | 0%                  | -                            | <i>Excluded Expense</i>  |
| 491      | 931          | CCIM Institute   | 755.00       | 5%                | 36.28                   | 68.74%              | 24.94                        | CCIM Institute is commercial real estate's most influential professional organization, providing real-world education since 1967.  |
| 492      | 931          | Greater Minneapolis Building Owners and Managers Association | 1,770.00     | 5%                | 85.05                   | 0.00%               | -                            | <i>Excluded MN Expense</i>   |
| 493      | 931          | Industrial Asset Management Council                          | 850.00       | 5%                | 41.10                   | 68.74%              | 28.25                        | Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.  |
| 494      | 931          | International Facility Management Association                | 1,590.00     | 6%                | 95.21                   | 68.74%              | 65.45                        | Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.  |

Southwestern Public Service Company  
Summary of Professional Dues

| Line No. | FERC Account | Description  | Total Amount        | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization  |
|----------|--------------|--|---------------------|-------------------|-------------------------|---------------------|------------------------------|--|
| 495      | 931          | Minneapolis Electrical Joint Apprenticeship Training Committee | 30.00               | 4%                | 1.11                    | 0%                  | -                            | Excluded MN Expense  |
| 496      | 931          | National Business Aviation Association                         | 825.00              | 5%                | 39.89                   | 0.00%               | -                            | Excluded Expense   |
| 497      | 931          | Project Management Institute                                   | 225.00              | 5%                | 10.88                   | 68.74%              | 7.48                         | The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management. |
| 498      | 931          | Trade Press Media Group  | 99.00               | 5%                | 4.79                    | 0%                  | -                            | Excluded Expense   |
| 499      |              | <b>Total Professional Dues</b>                                 | <b>\$ 1,148,507</b> |                   | <b>\$ 201,329</b>       |                     | <b>\$ 122,518</b>            |  |
|          |              |  |                     |                   | <b>G-4.3</b>            |                     | <b>G-4.3</b>                 |  |

Southwestern Public Service Company  
Summary of Social, Recreational, Fraternal or Religious Expenses

| Line No. | FERC Account | Organization                                 | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization   |
|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|---|
| 1        | 426.4        | Capitol Hill Club                            | \$ 3,496     | 13%               | \$ 455                  | 0%                  | \$ -                         | - Excluded Lobbying Expense   |
| 2        | 426.4        | Democratic Governors Association             | 100,000      | 13%               | 12,954                  | 0%                  | -                            | - Excluded Lobbying Expense   |
| 3        | 426.4        | Democratic Legislative                       | 25,000       | 13%               | 3,238                   | 0%                  | -                            | - Excluded Lobbying Expense   |
| 4        | 426.4        | Minnesota State Society                      | 3,000        | 13%               | 389                     | 0%                  | -                            | - Excluded MN Expense   |
| 5        | 426.4        | Republican Governors Association             | 100,000      | 13%               | 12,954                  | 0%                  | -                            | - Excluded Lobbying Expense   |
| 6        | 426.4        | Republican State Leadership Committee        | 25,000       | 13%               | 3,238                   | 0%                  | -                            | - Excluded Lobbying Expense   |
| 7        | 426.5        | Amarillo Business and Professional Club      | 200          | 100%              | 200                     | 0%                  | -                            | - Excluded Expense  |
| 8        | 426.5        | Amarillo Club                                | 8,842        | 100%              | 8,842                   | 0%                  | -                            | - Excluded Expense  |
| 9        | 426.5        | Amarillo Junior League                       | 300          | 100%              | 300                     | 100%                | 300                          | The Junior League of Amarillo is an organization of women committed to promoting volunteerism, developing the potential of women, and improving communities through the effective action and leadership of trained volunteers.  |
| 10       | 426.5        | Amarillo South Rotary Club                   | 66           | 100%              | 66                      | 100%                | 66                           | All Rotary Clubs world-wide strive to fulfill Rotary International's Mission. This Mission is to provide service to others, to promote high ethical standards, and to advance world understanding, goodwill, and peace through its fellowship of business, professional, and community leaders. |
| 11       | 426.5        | Austin Club                                  | 1,382        | 100%              | 1,382                   | 0%                  | -                            | - Excluded Expense  |
| 12       | 426.5        | Center City of Amarillo                      | 360          | 100%              | 360                     | 100%                | 360                          | Center City's mission is to make downtown a better place to live, work, play, learn and worship. Programs include facade grants to improve the appearance of downtown buildings, historic tours to encourage historic preservation and partnerships to make downtown thrive.                    |
| 13       | 426.5        | ClubCorp                                     | 4,112        | 100%              | 4,112                   | 0%                  | -                            | - Excluded Expense  |
| 14       | 426.5        | Denver City Rotary Club                      | 600          | 100%              | 600                     | 100%                | 600                          | All Rotary Clubs world-wide strive to fulfill Rotary International's Mission. This Mission is to provide service to others, to promote high ethical standards, and to advance world understanding, goodwill, and peace through its fellowship of business, professional, and community leaders. |
| 15       | 426.5        | Downtown Kiwanis Club                        | 100          | 100%              | 100                     | 100%                | 100                          | The Kiwanis Club is a global community of clubs, members and partners dedicated to improving the lives of children and serving their needs by fighting hunger, improving literacy, and offering guidance.   |
| 16       | 426.5        | Dumas Rotary Club                            | 670          | 100%              | 670                     | 100%                | 670                          | All Rotary Clubs world-wide strive to fulfill Rotary International's Mission. This Mission is to provide service to others, to promote high ethical standards, and to advance world understanding, goodwill, and peace through its fellowship of business, professional, and community leaders. |
| 17       | 426.5        | Eunice Chamber of Commerce                   | 600          | 100%              | 600                     | 0%                  | -                            | - Excluded MN Expense   |
| 18       | 426.5        | Hobbs Country Club                           | 4,225        | 100%              | 4,225                   | 0%                  | -                            | - Excluded Expense  |
| 19       | 426.5        | International Institute of Executive Careers | 200          | 100%              | 200                     | 0%                  | -                            | - Excluded Expense  |
| 20       | 426.5        | Kiwanis Club of Plainview                    | 540          | 100%              | 540                     | 100%                | 540                          | The Kiwanis Club is a global community of clubs, members and partners dedicated to improving the lives of children and serving their needs by fighting hunger, improving literacy, and offering guidance.   |
| 21       | 426.5        | League of United Latin American Citizens     | 100          | 100%              | 100                     | 0%                  | -                            | - Excluded Expense  |
| 22       | 426.5        | Minnesota American Indian Bar Association    | 50           | 13%               | 6                       | 0%                  | -                            | - Excluded MN Expense   |
| 23       | 426.5        | New Mexico Amigos                            | 350          | 100%              | 350                     | 0%                  | -                            | - Excluded MN Expense   |
| 24       | 426.5        | Plains Cotton Growers Inc.                   | 100          | 100%              | 100                     | 100%                | 100                          | PCG is a non-profit producer organization composed of cotton producers from the Texas High Plains.  |
| 25       | 426.5        | Plainview Country Club                       | 2,728        | 100%              | 2,728                   | 0%                  | -                            | - Excluded Expense  |
| 26       | 426.5        | Plainview Downtown Association               | 100          | 100%              | 100                     | 100%                | 100                          | The Plainview Downtown Association is a 501(c)3 organization with membership that includes downtown businesses, property owners and community individuals passionate about downtown.  |
| 27       | 426.5        | Plainview Lions Club                         | 639          | 100%              | 639                     | 100%                | 639                          | Plainview Lions supports local causes such as the Salvation Army, Compassionate Care, Crisis Center of the South Plains, Humane Society, Youth Summer Baseball, Tiger League football, and several Youth Scholarships.  |
| 28       | 426.5        | Roswell Country Club                         | 4,294        | 100%              | 4,294                   | 0%                  | -                            | - Excluded MN Expense   |

Southwestern Public Service Company  
Summary of Social, Recreational, Fraternal or Religious Expenses

| Line No. | FERC Account | Organization  | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount | Brief Purpose of Organization  |
|----------|--------------|---|--------------|-------------------|-------------------------|---------------------|------------------------------|--|
| 29       | 426.5        | Rotary Club of Amarillo                                     | 92           | 100%              | 92                      | 100%                | 92                           | Our multidisciplinary perspective helps us see challenges in unique ways. We apply leadership and expertise to social issues. We act responsibly, our passion and perseverance create lasting change.  |
| 30       | 426.5        | Slaton Railroad Heritage                                    | 40           | 100%              | 40                      | 100%                | 40                           | The Slaton Railroad Heritage Association is a non-profit organization formed in 1990 to preserve, and develop for reuse, the Slaton Harvey House.  |
| 31       | 426.5        | Texas State Society   | 3,000        | 13%               | 389                     | 100%                | 389                          | Texas State Society to foster and encourage a fraternal spirit among the Texans at the National Capital, to render assistance when necessary to all sons and daughters of the Lone Star State, and to increase their patriotic love for Texas and the American Nation. |
| 32       | 426.5        | Texas Tech Alumni Association                               | 200          | 100%              | 200                     | 100%                | 200                          | Alumni association of graduates of Texas Tech University.  |
| 33       | 426.5        | The Austin Club   | 507          | 100%              | 507                     | 0%                  | -                            | Excluded Expense   |
| 34       | 426.5        | Toasmasters International                                   | 50           | 23%               | 11                      | 0%                  | -                            | Excluded Expense   |
| 35       |              | Total Social, Recreational, Fraternal or Religious Expenses | \$ 290,943   |                   | \$ 64,983               |                     | \$ 4,196                     |  |

**Southwestern Public Service Company**  
**Summary of Membership Dues Expense**

| Line No. | FERC Account | Organization                           | Total Amount | Allocation to SPS | Test Year Amount to SPS | Allocation to Texas | Total Requested Texas Amount |
|----------|--------------|--|--------------|-------------------|-------------------------|---------------------|------------------------------|
| 1        |              |  | \$ -         | \$ -              | \$ -                    | \$ -                | \$ -                         |
| 2        |              | Total Political Organizations Expenses | \$ -         | \$ -              | \$ -                    | \$ -                | \$ -                         |
|          |              |  |              |                   | <b>G-4.3</b>            |                     | <b>G-4.3</b>                 |

\*Southwestern Public Service Company is not including these costs in its cost of service.



**Southwestern Public Service Company**

**Summary of Exclusions from Test Year Expense**

| <b>Line No.</b> | <b>Description</b>            | <b>Schedule Number</b> | <b>Test Year Amount</b>     |
|-----------------|-------------------------------|------------------------|-----------------------------|
| 1               | Legislative Advocacy Expense  | G-5.1                  | \$ 569,700                  |
| 2               | Penalties and Fines           | G-5.2                  | 76,883                      |
| 3               | Other Exclusions              | G-5.3                  | 11,407,022                  |
| 4               | Social/Recreational/Religious | G-4.3d                 | 64,983                      |
| 5               | Political                     | G-4.3e                 | -                           |
| 6               | <b>Total Exclusions</b>       |                        | <b><u>\$ 12,118,588</u></b> |

**Note:** None of the items in the Schedule G-5 series are included in Southwestern Public Service Company's cost of service.

Southwestern Public Service Company

Analysis of Legislative Advocacy

| Line No.               | FERC Acct. | Individual or Description                       | Description or Title                     | Test Year Amount  | Method             | % of Salary |
|------------------------|------------|---|--|-------------------|--------------------|-------------|
| Employee Payroll Costs |            |   |  |                   |                    |             |
| 1                      | 426.4      | Director 1                                      | Director, Regional Government Affairs    | \$ 11,770         | Direct             |             |
| 2                      | 426.4      | Employee 1                                      | Manager, State Government Affairs        | 17,865            | Direct             |             |
| 3                      | 426.4      | Director 2                                      | Sr. Director, Federal Government Affairs | 14,671            | Allocated          |             |
| 4                      | 426.4      | Employee 2                                      | Lobbyist, Federal Government Affairs     | 11,080            | Allocated          |             |
| 5                      | 426.4      | Employee 3                                      | Lobbyist, Federal Government Affairs     | 8,127             | Allocated          |             |
| 6                      | 426.4      | Employee 4                                      | Consultant, Civic & Political Engagement | 1,441             | Allocated          |             |
| 7                      | 426.4      | Employee 5                                      | Specialist, External Affairs             | 71                | Allocated          |             |
| 8                      | 426.4      | Related Payroll Loadings                        |  | 40,050            | Allocated & Direct |             |
| 9                      |            | <b>Total Payroll Costs</b>                      |  | <b>\$ 105,075</b> |                    |             |
| Miscellaneous Costs    |            |   |  |                   |                    |             |
| 10                     |            |   |  |                   |                    |             |
| 11                     | 426.4      | Business Meals and Entertainment                |  | \$ 3,082          | Allocated & Direct |             |
| 12                     | 426.4      | Contract Work & Consultants                     |  | 179,780           | Allocated & Direct |             |
| 13                     | 426.4      | Employee Expenses                               |  | 385               | Allocated & Direct |             |
| 14                     | 426.4      | Industry Association Dues/Corporate Memberships |  | 195,030           | Allocated & Direct |             |
| 15                     | 426.4      | Office Supplies & General Expenses              |  | 82,292            | Allocated & Direct |             |
| 16                     | 426.4      | Telecommunication Costs                         |  | 423               | Allocated & Direct |             |
| 17                     | 426.4      | Travel & Lodging                                |  | 3,633             | Allocated & Direct |             |
| 18                     |            | <b>Total Miscellaneous Costs</b>                |  | <b>\$ 464,625</b> |                    |             |
| 19                     |            | <b>Total Legislative Advocacy Expense</b>       |  | <b>\$ 569,700</b> |                    |             |
|                        |            |   |  | <b>G-5</b>        |                    |             |

**Note:** None of the costs reported in Schedule G-5.1 are included in Southwestern Public Service Company's cost of service.

Southwestern Public Service Company

Payments to Registered Lobbyists

| Line No.                               | FERC Acct. | Employee Name or Description        | Dates Registered as Lobbyist | Test Year Total Included in G-5.1 | Amount Excluded   | Test Year Amount Requested |
|--|------------|-------------------------------------|------------------------------|-----------------------------------|-------------------|----------------------------|
| <b>Xcel Energy Services Employees:</b> |            |                                     |                              |                                   |                   |                            |
| 1                                      | 426.4      | Director 1                          | 1/2009 - present             | \$ 11,770                         | \$ 11,770         | \$ -                       |
| 2                                      | 426.4      | Director 2                          | 5/2015 - present             | 14,671                            | 14,671            | -                          |
| 3                                      | 426.4      | Employee 2                          | 7/2018 - present             | 11,080                            | 11,080            | -                          |
| 4                                      | 426.4      | Employee 3                          | 6/2009 - present             | 8,127                             | 8,127             | -                          |
| 5                                      |            | <b>Total for Test Year</b>          |                              | <b>\$ 45,648</b>                  | <b>\$ 45,648</b>  | <b>\$ -</b>                |
| <b>Other Lobbyists:</b>                |            |                                     |                              |                                   |                   |                            |
| 6                                      | 426.4      | IMPERIUM PUBLIC AFFAIRS             |                              | \$ 40,025                         | \$ 40,025         | \$ -                       |
| 7                                      | 426.4      | JAKE PERRY + PARTNERS LLC           |                              | 10,922                            | 10,922            | -                          |
| 8                                      | 426.4      | MCWILLIAMS GOVERNMENTAL AFFAIRS CON |                              | 75,000                            | 75,000            | -                          |
| 9                                      |            | <b>Total for Test Year</b>          |                              | <b>\$ 125,947</b>                 | <b>\$ 125,947</b> | <b>\$ -</b>                |

**Note:** None of the items in Schedule G-5.1a are included in Southwestern Public Service Company's cost of service.

## **Southwestern Public Service Company**

### **Payments for Monitoring Legislation**

Southwestern Public Service Company ("SPS") has one full-time employee (Director 1) who spends a portion of their time monitoring legislation in Texas. SPS does not track expenses specifically related to monitoring legislation separately from other work performed by this internal employee, therefore detailed information is not available. SPS also contracts the services of McWilliams Governmental Affairs Consultants and Imperium Public Affairs to assist in monitoring legislation in Texas. A portion of this employee's salary and all the consultant's costs are booked to Federal Energy Regulatory Account 426.4 which is a below the line expense account.

**Southwestern Public Service Company**

**Summary of Penalties and Fines**

| Line No. | FERC ACCT | Description                                  | Test Year Amount | Amount in Cost of Service |
|----------|-----------|--|------------------|---------------------------|
| 1        | 426.3     | Hale County Appraisal District               | \$ 129           | \$ -                      |
| 2        | 426.3     | Florida Department of Financial Services     | 21               | -                         |
| 3        | 426.3     | North American Reliability Corporation       | (3,333)          | -                         |
| 4        | 426.3     | Public Utility Commission of Texas           | 74,000           | -                         |
| 5        | 426.3     | Southwestern Public Service Co               | 4,494            | -                         |
| 6        | 426.3     | State of Colorado                            | 1,533            | -                         |
| 7        | 426.3     | State of Minnesota                           | 39               | -                         |
| 8        |           | <b>Total Test Year Penalties &amp; Fines</b> | <b>\$ 76,883</b> | <b>\$ -</b>               |

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**Southwestern Public Service Company**

**Other Exclusions**

| <b>Line No.</b> | <b>FERC Account(s)</b> | <b>Description</b>   | <b>Amount Excluded</b>      |
|-----------------|------------------------|--|-----------------------------|
| 1               | 926.01                 | SPS Eliminate Executive Perquisites  | \$ 6,799                    |
| 2               | 926.01                 | SPS Eliminate Non-Qualified Pension Expense  | 438,251                     |
| 3               | 500-931                | SPS Eliminate Life Event Expense   | 52,782                      |
| 4               | 920                    | SPS Eliminate Long Term Incentive  | 6,170,075                   |
| 5               | 557                    | SPS Eliminate SIP Expense  | 973,540                     |
| 6               | 930.20                 | SPS Eliminate Stock Equivalent Plan  | 310,890                     |
| 8               | 500-920                | AIP Expense Above 100% Target Funding Level  | 955,866                     |
| 9               | 507-931                | SPS Eliminate Return on Shared Assets  | (657,625)                   |
| 10              | 190                    | Eliminate Accumulated Deferred Income Tax<br>Portion of Bad Debts and Vacation Accrual | 3,156,444                   |
| 11              |                        | <b>Total Exclusions</b>  | <b><u>\$ 11,407,022</u></b> |

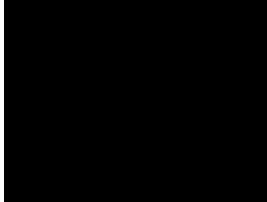

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**Note:** None of the items in Schedule G-5.3 are included in SPS's requested cost of service.

**Southwestern Public Service Company**

**Analysis of Prior Rate Case Exclusions**

**Legislative Advocacy Expense:**

| <b>Line No.</b>                        | <b>Employee Name or Description</b>                          | <b>FERC Account</b> | <b>Amount Excluded</b>   |
|--|--|---------------------|--|
| <b>Xcel Energy Services Employees:</b> |  |                     |  |
| 1                                      | Director 1   | 426.4               |   |
| 2                                      | Director 2   | 426.4               |  |
| 3                                      | Employee 2   | 426.4               |  |
| 4                                      | Employee 3   | 426.4               |  |
| 5                                      | <b>Total for Test Year</b>                                   |                     |  |
| <b>Other Lobbyists</b>                 |  |                     |  |
| 6                                      | IMPERIUM PUBLIC AFFAIRS                                      | 426.4               |  |
| 7                                      | JAKE PERRY + PARTNERS LLC<br>MCWILLIAMS GOVERNMENTAL AFFAIRS | 426.4               |  |
| 8                                      | CON  | 426.4               |  |
| 9                                      | <b>Total for Test Year</b>                                   |                     |  |

| <b>Line No.</b>            | <b>Description</b>                           | <b>FERC Account</b> | <b>Amount Excluded</b>  |
|----------------------------|--|---------------------|---|
| <b>Penalties and Fines</b> |  |                     |   |
| 1                          | Hale County Appraisal District               | 426.3               |  |
| 2                          | Florida Department of Financial Services     | 426.3               |   |
| 3                          | North American Reliability Corporation       | 426.3               |   |
| 4                          | Public Utility Commission of Texas           | 426.3               |   |
| 5                          | Southwestern Public Service Co               | 426.3               |   |
| 6                          | State of Colorado                            | 426.3               |   |
| 7                          | State of Minnesota                           | 426.3               |   |
| 8                          | <b>Total Test Year Penalties &amp; Fines</b> |                     |   |

**Other:**

9 SPS had no other exclusions in Docket No. 43695

## **Southwestern Public Service Company**

### **Comparison of Prior Rate Case Exclusions to Current**

SPS has not included any of the expenses listed on Schedule G-5.4 in the cost of service in this case.



**Southwestern Public Service Company**

**Summary of Test Year Affiliate Transactions  
October 1, 2019 - September 30, 2020**

| <b>Line<br/>No.</b> | <b>Description</b>                             | <b>Schedule No.</b> | <b>Amount</b>         |
|---------------------|--|---------------------|-----------------------|
| 1                   | Test Year Expense by Affiliate                 | G-6.1               | \$ 129,642,164        |
| 2                   | Adjustments to Test Year Expense by Affiliate  | G-6.2               | (6,649,290)           |
| 3                   | <b>Total Requested Expense from Affiliates</b> |                     | <b>\$ 122,992,874</b> |

**Southwestern Public Service Company**

**Summary of Test Year Affiliate Transactions  
January 1, 2020 - December 31, 2020**

| <b>Line No.</b> | <b>Description</b>                                    | <b>Schedule No.</b> | <b>Amount</b>                |
|-----------------|---|---------------------|------------------------------|
| 1               | Updated Test Year Expense by Affiliate                | G-6.1               | \$ 129,954,544               |
| 2               | Adjustments to Updated Test Year Expense by Affiliate | G-6.2               | (6,369,390)                  |
| 3               | <b>Total Requested Expense from Affiliates</b>        |                     | <b><u>\$ 123,585,154</u></b> |

**Note:** This schedule contains estimates for the period of October 1, 2020 through December 30, 2020, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this case, as required by PURA § 36.112.

Summary of Test Year Expense by Affiliate  
October 1, 2019 through September 30, 2020

| Line No. | FERC Account | Affiliate                  | Class/Service                    | Amount |
|----------|--------------|----------------------------|----------------------------------|--------|
| 1        | 408.1        | Northern States Power - MN | Property Services                | \$ 10  |
| 2        | 506          | Northern States Power - MN | ES Engineering & Construction    | 5      |
| 3        | 506          | Northern States Power - MN | Property Services                | 91     |
| 4        | 506          | Northern States Power - MN | Transmission & Substations       | 0      |
| 5        | 507          | Northern States Power - MN | ES Engineering & Construction    | 0      |
| 6        | 507          | Northern States Power - MN | Property Services                | 12     |
| 7        | 512          | Northern States Power - MN | ES Engineering & Construction    | 160    |
| 8        | 512          | Northern States Power - MN | Gas Operations                   | 2,666  |
| 9        | 512          | Northern States Power - MN | Transmission & Substations       | 556    |
| 10       | 512          | Northern States Power - MN | VP Distribution Operations       | 845    |
| 11       | 513          | Northern States Power - MN | VP Distribution Operations       | 121    |
| 12       | 514          | Northern States Power - MN | ES Engineering & Construction    | 914    |
| 13       | 514          | Northern States Power - MN | ES VP Operations                 | 46     |
| 14       | 514          | Northern States Power - MN | VP Distribution Operations       | 119    |
| 15       | 550          | Northern States Power - MN | ES Engineering & Construction    | 0      |
| 16       | 550          | Northern States Power - MN | Property Services                | 3      |
| 17       | 566          | Northern States Power - MN | ES Engineering & Construction    | 0      |
| 18       | 566          | Northern States Power - MN | Property Services                | 9      |
| 19       | 567          | Northern States Power - MN | ES Engineering & Construction    | 0      |
| 20       | 567          | Northern States Power - MN | Property Services                | 3      |
| 21       | 570          | Northern States Power - MN | Transmission & Substations       | 470    |
| 22       | 580          | Northern States Power - MN | Transmission & Substations       | 1,663  |
| 23       | 583          | Northern States Power - MN | VP Distribution Operations       | 38     |
| 24       | 585          | Northern States Power - MN | ES VP Operations                 | 150    |
| 25       | 585          | Northern States Power - MN | VP Distribution Operations       | 1,152  |
| 26       | 586          | Northern States Power - MN | ES Engineering & Construction    | 596    |
| 27       | 586          | Northern States Power - MN | ES VP Operations                 | 146    |
| 28       | 586          | Northern States Power - MN | Gas Operations                   | 681    |
| 29       | 586          | Northern States Power - MN | VP Distribution Operations       | 2,270  |
| 30       | 588          | Northern States Power - MN | Distribution Business Operations | 0      |
| 31       | 588          | Northern States Power - MN | ES Engineering & Construction    | 13     |
| 32       | 588          | Northern States Power - MN | Gas Operations                   | 786    |
| 33       | 588          | Northern States Power - MN | Property Services                | 150    |
| 34       | 589          | Northern States Power - MN | ES Engineering & Construction    | 2      |
| 35       | 589          | Northern States Power - MN | Property Services                | 133    |
| 36       | 589          | Northern States Power - MN | Transmission & Substations       | 0      |
| 37       | 593          | Northern States Power - MN | Gas Operations                   | 430    |
| 38       | 593          | Northern States Power - MN | Supply Chain                     | 264    |
| 39       | 593          | Northern States Power - MN | Transmission & Substations       | 2,423  |
| 40       | 593          | Northern States Power - MN | VP Distribution Operations       | 2,764  |
| 41       | 903          | Northern States Power - MN | Gas Operations                   | 66     |
| 42       | 903          | Northern States Power - MN | Supply Chain                     | 125    |
| 43       | 903          | Northern States Power - MN | VP Distribution Operations       | 22     |
| 44       | 905          | Northern States Power - MN | ES Engineering & Construction    | 0      |
| 45       | 905          | Northern States Power - MN | Property Services                | 1      |
| 46       | 920          | Northern States Power - MN | ES Engineering & Construction    | 0      |
| 47       | 920          | Northern States Power - MN | Property Services                | 1      |
| 48       | 920          | Northern States Power - MN | VP Distribution Operations       | 192    |
| 49       | 921          | Northern States Power - MN | Property Services                | 2      |
| 50       | 923          | Northern States Power - MN | Property Services                | 0      |
| 51       | 925          | Northern States Power - MN | Property Services                | 1      |
| 52       | 926          | Northern States Power - MN | Property Services                | 22     |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
October 1, 2019 through September 30, 2020

| Line No. | FERC Account | Affiliate                    | Class/Service                     | Amount |
|----------|--------------|------------------------------|-----------------------------------|--------|
| 53       | 931          | Northern States Power - MN   | ES Engineering & Construction     | 0      |
| 54       | 931          | Northern States Power - MN   | Property Services                 | 6      |
| 55       | 408.1        | Northern States Power - WI   | Property Services                 | 0      |
| 56       | 506          | Northern States Power - WI   | ES VP Operations                  | 188    |
| 57       | 506          | Northern States Power - WI   | Property Services                 | 7      |
| 58       | 507          | Northern States Power - WI   | ES VP Operations                  | 1      |
| 59       | 507          | Northern States Power - WI   | Property Services                 | 35     |
| 60       | 513          | Northern States Power - WI   | Gas Operations                    | 165    |
| 61       | 550          | Northern States Power - WI   | ES VP Operations                  | 1      |
| 62       | 550          | Northern States Power - WI   | Property Services                 | 25     |
| 63       | 586          | Northern States Power - WI   | VP Distribution Operations        | 271    |
| 64       | 588          | Northern States Power - WI   | ES VP Operations                  | 2      |
| 65       | 588          | Northern States Power - WI   | Property Services                 | 36     |
| 66       | 589          | Northern States Power - WI   | ES VP Operations                  | 0      |
| 67       | 589          | Northern States Power - WI   | Property Services                 | 10     |
| 68       | 593          | Northern States Power - WI   | ES VP Operations                  | 468    |
| 69       | 593          | Northern States Power - WI   | VP Distribution Operations        | 49     |
| 70       | 926          | Northern States Power - WI   | Property Services                 | 2      |
| 71       | 408.1        | Public Service Company of Co | Property Services                 | (0)    |
| 72       | 506          | Public Service Company of Co | Property Services                 | 1,342  |
| 73       | 507          | Public Service Company of Co | Property Services                 | 415    |
| 74       | 511          | Public Service Company of Co | Gas Operations                    | 963    |
| 75       | 511          | Public Service Company of Co | VP Distribution Operations        | 2,629  |
| 76       | 512          | Public Service Company of Co | Gas Operations                    | 53,960 |
| 77       | 512          | Public Service Company of Co | VP Distribution Operations        | 286    |
| 78       | 513          | Public Service Company of Co | Gas Operations                    | 33     |
| 79       | 513          | Public Service Company of Co | Supply Chain                      | 2,703  |
| 80       | 514          | Public Service Company of Co | ES VP Operations                  | 443    |
| 81       | 560          | Public Service Company of Co | Transmission & Substations        | 177    |
| 82       | 562          | Public Service Company of Co | Supply Chain                      | 43     |
| 83       | 566          | Public Service Company of Co | Property Services                 | 8      |
| 84       | 567          | Public Service Company of Co | Property Services                 | 4      |
| 85       | 570          | Public Service Company of Co | Gas Operations                    | 263    |
| 86       | 580          | Public Service Company of Co | Distribution Business Operations  | 15     |
| 87       | 580          | Public Service Company of Co | Distribution Electric Engineering | 630    |
| 88       | 580          | Public Service Company of Co | VP Distribution Operations        | 207    |
| 89       | 582          | Public Service Company of Co | Transmission & Substations        | 95     |
| 90       | 583          | Public Service Company of Co | Supply Chain                      | 113    |
| 91       | 586          | Public Service Company of Co | Distribution Business Operations  | 54     |
| 92       | 586          | Public Service Company of Co | ES VP Operations                  | 295    |
| 93       | 586          | Public Service Company of Co | Gas Operations                    | 462    |
| 94       | 586          | Public Service Company of Co | Supply Chain                      | 56     |
| 95       | 586          | Public Service Company of Co | VP Distribution Operations        | 2,381  |
| 96       | 587          | Public Service Company of Co | Distribution Business Operations  | 36     |
| 97       | 587          | Public Service Company of Co | Gas Operations                    | 227    |
| 98       | 588          | Public Service Company of Co | Distribution Business Operations  | 13,235 |
| 99       | 588          | Public Service Company of Co | Gas Operations                    | 47     |
| 100      | 588          | Public Service Company of Co | Property Services                 | 444    |
| 101      | 589          | Public Service Company of Co | Property Services                 | 146    |
| 102      | 593          | Public Service Company of Co | Distribution Business Operations  | 36     |
| 103      | 593          | Public Service Company of Co | ES VP Operations                  | 263    |
| 104      | 593          | Public Service Company of Co | Gas Operations                    | 802    |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
October 1, 2019 through September 30, 2020

| Line No. | FERC Account | Affiliate                    | Class/Service                         | Amount    |
|----------|--------------|------------------------------|---------------------------------------|-----------|
| 105      | 593          | Public Service Company of Co | Supply Chain                          | 492       |
| 106      | 593          | Public Service Company of Co | VP Distribution Operations            | 1,514     |
| 107      | 903          | Public Service Company of Co | Gas Operations                        | 1,814     |
| 108      | 903          | Public Service Company of Co | VP Distribution Operations            | 314       |
| 109      | 905          | Public Service Company of Co | Property Services                     | 47        |
| 110      | 926          | Public Service Company of Co | Property Services                     | (1)       |
| 111      | 931          | Public Service Company of Co | Property Services                     | 13        |
| 112      | 408.1        | Xcel Energy Services Inc.    | Business Systems                      | 458       |
| 113      | 408.1        | Xcel Energy Services Inc.    | Chief Customer and Innovation Officer | 3         |
| 114      | 408.1        | Xcel Energy Services Inc.    | Corporate Other                       | (22,318)  |
| 115      | 408.1        | Xcel Energy Services Inc.    | OS Senior VP - Commercial Operations  | (3,691)   |
| 116      | 408.1        | Xcel Energy Services Inc.    | Property Services                     | 180       |
| 117      | 408.1        | Xcel Energy Services Inc.    | SS Company Benefits                   | 3,537,480 |
| 118      | 408.1        | Xcel Energy Services Inc.    | Transmission & Substations            | 881       |
| 119      | 408.1        | Xcel Energy Services Inc.    | VP Distribution Operations            | (101)     |
| 120      | 408.2        | Xcel Energy Services Inc.    | Property Services                     | 0         |
| 121      | 408.2        | Xcel Energy Services Inc.    | SS Company Benefits                   | 6,662     |
| 122      | 500          | Xcel Energy Services Inc.    | Enterprise Training                   | (122,249) |
| 123      | 500          | Xcel Energy Services Inc.    | ES Business Operations                | 449,354   |
| 124      | 500          | Xcel Energy Services Inc.    | ES Engineering & Construction         | 361,978   |
| 125      | 500          | Xcel Energy Services Inc.    | ES Performance Optimization           | 775,511   |
| 126      | 500          | Xcel Energy Services Inc.    | ES VP Energy Supply                   | 103,656   |
| 127      | 500          | Xcel Energy Services Inc.    | ES VP Operations                      | 113,111   |
| 128      | 500          | Xcel Energy Services Inc.    | ES Wind                               | 59,998    |
| 129      | 500          | Xcel Energy Services Inc.    | Property Services                     | 82        |
| 130      | 500          | Xcel Energy Services Inc.    | SS Company Benefits                   | 222,921   |
| 131      | 500          | Xcel Energy Services Inc.    | Supply Chain                          | 649       |
| 132      | 501          | Xcel Energy Services Inc.    | Controller                            | 5,612     |
| 133      | 501          | Xcel Energy Services Inc.    | ES Environmental                      | 846,806   |
| 134      | 501          | Xcel Energy Services Inc.    | OS Senior VP - Commercial Operations  | 566,733   |
| 135      | 501          | Xcel Energy Services Inc.    | Property Services                     | 18        |
| 136      | 501          | Xcel Energy Services Inc.    | SS Company Benefits                   | 176,256   |
| 137      | 501          | Xcel Energy Services Inc.    | Supply Chain                          | 720       |
| 138      | 502          | Xcel Energy Services Inc.    | ES Performance Optimization           | 306       |
| 139      | 502          | Xcel Energy Services Inc.    | Property Services                     | 341       |
| 140      | 502          | Xcel Energy Services Inc.    | SS Company Benefits                   | 1,154     |
| 141      | 502          | Xcel Energy Services Inc.    | Supply Chain                          | 4,783     |
| 142      | 505          | Xcel Energy Services Inc.    | Property Services                     | 317       |
| 143      | 505          | Xcel Energy Services Inc.    | SS Company Benefits                   | 1,617     |
| 144      | 505          | Xcel Energy Services Inc.    | Supply Chain                          | 6,555     |
| 145      | 506          | Xcel Energy Services Inc.    | Business Systems                      | 650,672   |
| 146      | 506          | Xcel Energy Services Inc.    | Enterprise Training                   | 452,139   |
| 147      | 506          | Xcel Energy Services Inc.    | ES Business Operations                | 12,612    |
| 148      | 506          | Xcel Energy Services Inc.    | ES Engineering & Construction         | 297,102   |
| 149      | 506          | Xcel Energy Services Inc.    | ES Environmental                      | 1,280,918 |
| 150      | 506          | Xcel Energy Services Inc.    | ES Performance Optimization           | 224,093   |
| 151      | 506          | Xcel Energy Services Inc.    | ES VP Operations                      | 1,618     |
| 152      | 506          | Xcel Energy Services Inc.    | Finance & Corporate Development       | 237,487   |
| 153      | 506          | Xcel Energy Services Inc.    | Property Services                     | 621,916   |
| 154      | 506          | Xcel Energy Services Inc.    | SS Company Benefits                   | 301,798   |
| 155      | 506          | Xcel Energy Services Inc.    | Supply Chain                          | 14,423    |
| 156      | 507          | Xcel Energy Services Inc.    | ES VP Energy Supply                   | 551       |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                        | Amount    |
|----------|--------------|---------------------------|--------------------------------------|-----------|
| 157      | 507          | Xcel Energy Services Inc. | Property Services                    | 3,375,337 |
| 158      | 507          | Xcel Energy Services Inc. | SS Company Benefits                  | 4,728     |
| 159      | 507          | Xcel Energy Services Inc. | Supply Chain                         | 570       |
| 160      | 510          | Xcel Energy Services Inc. | ES Engineering & Construction        | 102,013   |
| 161      | 510          | Xcel Energy Services Inc. | ES Performance Optimization          | 47,096    |
| 162      | 510          | Xcel Energy Services Inc. | Property Services                    | 23        |
| 163      | 510          | Xcel Energy Services Inc. | SS Company Benefits                  | 6,895     |
| 164      | 510          | Xcel Energy Services Inc. | Supply Chain                         | 488       |
| 165      | 511          | Xcel Energy Services Inc. | Property Services                    | 1,345     |
| 166      | 511          | Xcel Energy Services Inc. | SS Company Benefits                  | 2,989     |
| 167      | 511          | Xcel Energy Services Inc. | Supply Chain                         | 11,947    |
| 168      | 512          | Xcel Energy Services Inc. | ES Performance Optimization          | 790,068   |
| 169      | 512          | Xcel Energy Services Inc. | ES VP Operations                     | 93,076    |
| 170      | 512          | Xcel Energy Services Inc. | Property Services                    | 4,686     |
| 171      | 512          | Xcel Energy Services Inc. | SS Company Benefits                  | 107,222   |
| 172      | 512          | Xcel Energy Services Inc. | Supply Chain                         | 18,460    |
| 173      | 513          | Xcel Energy Services Inc. | ES Performance Optimization          | 330,891   |
| 174      | 513          | Xcel Energy Services Inc. | Property Services                    | 2,685     |
| 175      | 513          | Xcel Energy Services Inc. | SS Company Benefits                  | 46,812    |
| 176      | 513          | Xcel Energy Services Inc. | Supply Chain                         | 16,743    |
| 177      | 514          | Xcel Energy Services Inc. | ES Performance Optimization          | 52,789    |
| 178      | 514          | Xcel Energy Services Inc. | Property Services                    | 2,833     |
| 179      | 514          | Xcel Energy Services Inc. | SS Company Benefits                  | 11,313    |
| 180      | 514          | Xcel Energy Services Inc. | Supply Chain                         | 14,636    |
| 181      | 546          | Xcel Energy Services Inc. | Enterprise Training                  | (13,484)  |
| 182      | 546          | Xcel Energy Services Inc. | ES Business Operations               | 80,587    |
| 183      | 546          | Xcel Energy Services Inc. | ES Engineering & Construction        | 23,043    |
| 184      | 546          | Xcel Energy Services Inc. | ES Performance Optimization          | 141,681   |
| 185      | 546          | Xcel Energy Services Inc. | ES VP Energy Supply                  | 18,169    |
| 186      | 546          | Xcel Energy Services Inc. | ES VP Operations                     | 20,549    |
| 187      | 546          | Xcel Energy Services Inc. | ES Wind                              | 39,469    |
| 188      | 546          | Xcel Energy Services Inc. | Property Services                    | 1         |
| 189      | 546          | Xcel Energy Services Inc. | SS Company Benefits                  | 39,544    |
| 190      | 546          | Xcel Energy Services Inc. | Supply Chain                         | 111       |
| 191      | 548          | Xcel Energy Services Inc. | Property Services                    | 1         |
| 192      | 548          | Xcel Energy Services Inc. | SS Company Benefits                  | 1         |
| 193      | 548          | Xcel Energy Services Inc. | Supply Chain                         | 4         |
| 194      | 549          | Xcel Energy Services Inc. | Business Systems                     | 77,565    |
| 195      | 549          | Xcel Energy Services Inc. | Enterprise Training                  | (135)     |
| 196      | 549          | Xcel Energy Services Inc. | ES Business Operations               | 16,690    |
| 197      | 549          | Xcel Energy Services Inc. | ES Environmental                     | 61,160    |
| 198      | 549          | Xcel Energy Services Inc. | ES Performance Optimization          | 11,341    |
| 199      | 549          | Xcel Energy Services Inc. | ES VP Operations                     | 178       |
| 200      | 549          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 56,307    |
| 201      | 549          | Xcel Energy Services Inc. | Property Services                    | 65,573    |
| 202      | 549          | Xcel Energy Services Inc. | SS Company Benefits                  | 23,957    |
| 203      | 549          | Xcel Energy Services Inc. | Supply Chain                         | 19,371    |
| 204      | 550          | Xcel Energy Services Inc. | ES VP Energy Supply                  | 49        |
| 205      | 550          | Xcel Energy Services Inc. | Property Services                    | 375,161   |
| 206      | 550          | Xcel Energy Services Inc. | SS Company Benefits                  | 616       |
| 207      | 550          | Xcel Energy Services Inc. | Supply Chain                         | 83        |
| 208      | 551          | Xcel Energy Services Inc. | ES Engineering & Construction        | 21,197    |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                        | Amount    |
|----------|--------------|---------------------------|--------------------------------------|-----------|
| 209      | 551          | Xcel Energy Services Inc. | ES Performance Optimization          | 356,003   |
| 210      | 551          | Xcel Energy Services Inc. | ES Wind                              | 38,225    |
| 211      | 551          | Xcel Energy Services Inc. | SS Company Benefits                  | 44,254    |
| 212      | 552          | Xcel Energy Services Inc. | Property Services                    | 157       |
| 213      | 552          | Xcel Energy Services Inc. | SS Company Benefits                  | 240       |
| 214      | 552          | Xcel Energy Services Inc. | Supply Chain                         | 668       |
| 215      | 553          | Xcel Energy Services Inc. | ES Engineering & Construction        | 1,186     |
| 216      | 553          | Xcel Energy Services Inc. | ES Performance Optimization          | 436,037   |
| 217      | 553          | Xcel Energy Services Inc. | Property Services                    | 286       |
| 218      | 553          | Xcel Energy Services Inc. | SS Company Benefits                  | 55,422    |
| 219      | 553          | Xcel Energy Services Inc. | Supply Chain                         | 2,239     |
| 220      | 554          | Xcel Energy Services Inc. | ES Performance Optimization          | 9,991     |
| 221      | 554          | Xcel Energy Services Inc. | Property Services                    | 390       |
| 222      | 554          | Xcel Energy Services Inc. | SS Company Benefits                  | 5,085     |
| 223      | 554          | Xcel Energy Services Inc. | Supply Chain                         | 13,608    |
| 224      | 556          | Xcel Energy Services Inc. | Business Systems                     | 22,128    |
| 225      | 556          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 1,028,396 |
| 226      | 556          | Xcel Energy Services Inc. | Property Services                    | 2         |
| 227      | 556          | Xcel Energy Services Inc. | SS Company Benefits                  | 132,213   |
| 228      | 556          | Xcel Energy Services Inc. | Supply Chain                         | 98        |
| 229      | 557          | Xcel Energy Services Inc. | Business Systems                     | 2,406     |
| 230      | 557          | Xcel Energy Services Inc. | Controller                           | 437       |
| 231      | 557          | Xcel Energy Services Inc. | ES VP Operations                     | 973,540   |
| 232      | 557          | Xcel Energy Services Inc. | Finance & Corporate Development      | 163,471   |
| 233      | 557          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 710,669   |
| 234      | 557          | Xcel Energy Services Inc. | Property Services                    | 20        |
| 235      | 557          | Xcel Energy Services Inc. | Resource Planning                    | 413,788   |
| 236      | 557          | Xcel Energy Services Inc. | Risk Management and Audit Services   | 268,785   |
| 237      | 557          | Xcel Energy Services Inc. | SS Company Benefits                  | 207,388   |
| 238      | 557          | Xcel Energy Services Inc. | Supply Chain                         | 750       |
| 239      | 560          | Xcel Energy Services Inc. | Business Systems                     | 593,423   |
| 240      | 560          | Xcel Energy Services Inc. | Corporate Other                      | 55,812    |
| 241      | 560          | Xcel Energy Services Inc. | Enterprise Training                  | 5,037     |
| 242      | 560          | Xcel Energy Services Inc. | ES Environmental                     | 11,468    |
| 243      | 560          | Xcel Energy Services Inc. | Property Services                    | 411       |
| 244      | 560          | Xcel Energy Services Inc. | SS Company Benefits                  | 703,484   |
| 245      | 560          | Xcel Energy Services Inc. | Supply Chain                         | 6,596     |
| 246      | 560          | Xcel Energy Services Inc. | Transmission & Substations           | 5,657,699 |
| 247      | 561.2        | Xcel Energy Services Inc. | Business Systems                     | 1,162,962 |
| 248      | 561.2        | Xcel Energy Services Inc. | Property Services                    | 42        |
| 249      | 561.2        | Xcel Energy Services Inc. | SS Company Benefits                  | 23,097    |
| 250      | 561.2        | Xcel Energy Services Inc. | Supply Chain                         | 1,134     |
| 251      | 561.2        | Xcel Energy Services Inc. | Transmission & Substations           | 1,128     |
| 252      | 561.5        | Xcel Energy Services Inc. | Business Systems                     | 30,620    |
| 253      | 561.5        | Xcel Energy Services Inc. | Property Services                    | 10        |
| 254      | 561.5        | Xcel Energy Services Inc. | SS Company Benefits                  | 3,947     |
| 255      | 561.5        | Xcel Energy Services Inc. | Supply Chain                         | 99        |
| 256      | 561.6        | Xcel Energy Services Inc. | Property Services                    | 13        |
| 257      | 561.6        | Xcel Energy Services Inc. | SS Company Benefits                  | 1,214     |
| 258      | 561.6        | Xcel Energy Services Inc. | Supply Chain                         | 237       |
| 259      | 561.6        | Xcel Energy Services Inc. | Transmission & Substations           | 2,437     |
| 260      | 561.7        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 23,057    |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                        | Amount    |
|----------|--------------|---------------------------|--------------------------------------|-----------|
| 261      | 561.7        | Xcel Energy Services Inc. | SS Company Benefits                  | 2,722     |
| 262      | 562          | Xcel Energy Services Inc. | Property Services                    | 185       |
| 263      | 562          | Xcel Energy Services Inc. | SS Company Benefits                  | 60        |
| 264      | 562          | Xcel Energy Services Inc. | Supply Chain                         | 508       |
| 265      | 563          | Xcel Energy Services Inc. | Property Services                    | 4         |
| 266      | 563          | Xcel Energy Services Inc. | SS Company Benefits                  | 899       |
| 267      | 563          | Xcel Energy Services Inc. | Supply Chain                         | 3,177     |
| 268      | 563          | Xcel Energy Services Inc. | Transmission & Substations           | 1,975     |
| 269      | 566          | Xcel Energy Services Inc. | Business Systems                     | 191,571   |
| 270      | 566          | Xcel Energy Services Inc. | Enterprise Training                  | 444,934   |
| 271      | 566          | Xcel Energy Services Inc. | Finance & Corporate Development      | 2,028     |
| 272      | 566          | Xcel Energy Services Inc. | GC Legal Services                    | 98,757    |
| 273      | 566          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 80,909    |
| 274      | 566          | Xcel Energy Services Inc. | Property Services                    | 278,823   |
| 275      | 566          | Xcel Energy Services Inc. | SS Company Benefits                  | 89,110    |
| 276      | 566          | Xcel Energy Services Inc. | Supply Chain                         | 6,484     |
| 277      | 566          | Xcel Energy Services Inc. | Transmission & Substations           | 242,845   |
| 278      | 567          | Xcel Energy Services Inc. | Business Systems                     | 13        |
| 279      | 567          | Xcel Energy Services Inc. | Property Services                    | 1,535,365 |
| 280      | 567          | Xcel Energy Services Inc. | SS Company Benefits                  | 2,259     |
| 281      | 567          | Xcel Energy Services Inc. | Supply Chain                         | 286       |
| 282      | 567          | Xcel Energy Services Inc. | Transmission & Substations           | 13,637    |
| 283      | 570          | Xcel Energy Services Inc. | Property Services                    | 387       |
| 284      | 570          | Xcel Energy Services Inc. | SS Company Benefits                  | 412       |
| 285      | 570          | Xcel Energy Services Inc. | Supply Chain                         | 1,817     |
| 286      | 571          | Xcel Energy Services Inc. | Corporate Other                      | 5,248     |
| 287      | 571          | Xcel Energy Services Inc. | Property Services                    | 262       |
| 288      | 571          | Xcel Energy Services Inc. | SS Company Benefits                  | 5,010     |
| 289      | 571          | Xcel Energy Services Inc. | Supply Chain                         | 4,376     |
| 290      | 571          | Xcel Energy Services Inc. | Transmission & Substations           | 6,728     |
| 291      | 571          | Xcel Energy Services Inc. | Vegetation Management & Pole Program | 28,496    |
| 292      | 575.1        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 122,485   |
| 293      | 575.1        | Xcel Energy Services Inc. | Property Services                    | 6,844     |
| 294      | 575.1        | Xcel Energy Services Inc. | SS Company Benefits                  | 20,264    |
| 295      | 575.1        | Xcel Energy Services Inc. | Supply Chain                         | 20        |
| 296      | 575.2        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 267,297   |
| 297      | 575.2        | Xcel Energy Services Inc. | SS Company Benefits                  | 38,032    |
| 298      | 575.5        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 12,638    |
| 299      | 575.5        | Xcel Energy Services Inc. | SS Company Benefits                  | 1,806     |
| 300      | 575.6        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 23,853    |
| 301      | 575.6        | Xcel Energy Services Inc. | SS Company Benefits                  | 3,195     |
| 302      | 575.8        | Xcel Energy Services Inc. | Property Services                    | 38,438    |
| 303      | 575.8        | Xcel Energy Services Inc. | SS Company Benefits                  | 57        |
| 304      | 575.8        | Xcel Energy Services Inc. | Supply Chain                         | 6         |
| 305      | 580          | Xcel Energy Services Inc. | Business Systems                     | 367       |
| 306      | 580          | Xcel Energy Services Inc. | Distribution Business Operations     | 141,513   |
| 307      | 580          | Xcel Energy Services Inc. | Distribution Electric Engineering    | 157,703   |
| 308      | 580          | Xcel Energy Services Inc. | Distribution Planning & Performance  | 136,832   |
| 309      | 580          | Xcel Energy Services Inc. | Enterprise Training                  | 2,135     |
| 310      | 580          | Xcel Energy Services Inc. | Gas Operations                       | 62,711    |
| 311      | 580          | Xcel Energy Services Inc. | Property Services                    | 1,261     |
| 312      | 580          | Xcel Energy Services Inc. | SS Company Benefits                  | 63,206    |



## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount    |
|----------|--------------|---------------------------|---------------------------------------|-----------|
| 313      | 580          | Xcel Energy Services Inc. | Supply Chain                          | 3,377     |
| 314      | 580          | Xcel Energy Services Inc. | Transmission & Substations            | 50,361    |
| 315      | 580          | Xcel Energy Services Inc. | VP Distribution Operations            | 15        |
| 316      | 581          | Xcel Energy Services Inc. | Business Systems                      | 296,394   |
| 317      | 581          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 3,517     |
| 318      | 581          | Xcel Energy Services Inc. | Property Services                     | 10        |
| 319      | 581          | Xcel Energy Services Inc. | SS Company Benefits                   | 5,964     |
| 320      | 581          | Xcel Energy Services Inc. | Supply Chain                          | 373       |
| 321      | 582          | Xcel Energy Services Inc. | Property Services                     | 5,223     |
| 322      | 582          | Xcel Energy Services Inc. | SS Company Benefits                   | 1,198     |
| 323      | 582          | Xcel Energy Services Inc. | Supply Chain                          | 12,215    |
| 324      | 583          | Xcel Energy Services Inc. | Corporate Other                       | 14,053    |
| 325      | 583          | Xcel Energy Services Inc. | Property Services                     | 392       |
| 326      | 583          | Xcel Energy Services Inc. | SS Company Benefits                   | 10,061    |
| 327      | 583          | Xcel Energy Services Inc. | Supply Chain                          | 7,863     |
| 328      | 583          | Xcel Energy Services Inc. | Vegetation Management & Pole Program  | 91,199    |
| 329      | 584          | Xcel Energy Services Inc. | Property Services                     | 10        |
| 330      | 584          | Xcel Energy Services Inc. | SS Company Benefits                   | 11        |
| 331      | 584          | Xcel Energy Services Inc. | Supply Chain                          | 37        |
| 332      | 585          | Xcel Energy Services Inc. | Distribution Business Operations      | 28,292    |
| 333      | 585          | Xcel Energy Services Inc. | Property Services                     | 94        |
| 334      | 585          | Xcel Energy Services Inc. | SS Company Benefits                   | 1,635     |
| 335      | 585          | Xcel Energy Services Inc. | Supply Chain                          | 234       |
| 336      | 586          | Xcel Energy Services Inc. | Business Systems                      | 77        |
| 337      | 586          | Xcel Energy Services Inc. | Distribution Business Operations      | 129,213   |
| 338      | 586          | Xcel Energy Services Inc. | Property Services                     | 1,507     |
| 339      | 586          | Xcel Energy Services Inc. | SS Company Benefits                   | 18,529    |
| 340      | 586          | Xcel Energy Services Inc. | Supply Chain                          | 5,029     |
| 341      | 587          | Xcel Energy Services Inc. | Property Services                     | 0         |
| 342      | 587          | Xcel Energy Services Inc. | SS Company Benefits                   | 6         |
| 343      | 587          | Xcel Energy Services Inc. | Supply Chain                          | 20        |
| 344      | 588          | Xcel Energy Services Inc. | Business Systems                      | 717,403   |
| 345      | 588          | Xcel Energy Services Inc. | Corporate Other                       | 15        |
| 346      | 588          | Xcel Energy Services Inc. | Distribution Business Operations      | 268,517   |
| 347      | 588          | Xcel Energy Services Inc. | Distribution Electric Engineering     | 27,186    |
| 348      | 588          | Xcel Energy Services Inc. | Enterprise Training                   | 249,669   |
| 349      | 588          | Xcel Energy Services Inc. | Finance & Corporate Development       | 18,716    |
| 350      | 588          | Xcel Energy Services Inc. | Property Services                     | 393,408   |
| 351      | 588          | Xcel Energy Services Inc. | SS Company Benefits                   | 87,879    |
| 352      | 588          | Xcel Energy Services Inc. | Supply Chain                          | 70,008    |
| 353      | 588          | Xcel Energy Services Inc. | Transmission & Substations            | 4,714     |
| 354      | 588          | Xcel Energy Services Inc. | VP Distribution Operations            | 3,292     |
| 355      | 588          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 195,276   |
| 356      | 589          | Xcel Energy Services Inc. | Business Systems                      | 5         |
| 357      | 589          | Xcel Energy Services Inc. | Corporate Other                       | 90        |
| 358      | 589          | Xcel Energy Services Inc. | Distribution Electric Engineering     | 3,677     |
| 359      | 589          | Xcel Energy Services Inc. | Property Services                     | 2,095,031 |
| 360      | 589          | Xcel Energy Services Inc. | SS Company Benefits                   | 2,949     |
| 361      | 589          | Xcel Energy Services Inc. | Supply Chain                          | 339       |
| 362      | 590          | Xcel Energy Services Inc. | ES Environmental                      | 25,236    |
| 363      | 590          | Xcel Energy Services Inc. | SS Company Benefits                   | 2,660     |
| 364      | 591          | Xcel Energy Services Inc. | Property Services                     | 4         |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount    |
|----------|--------------|---------------------------|---------------------------------------|-----------|
| 365      | 591          | Xcel Energy Services Inc. | SS Company Benefits                   | 4         |
| 366      | 591          | Xcel Energy Services Inc. | Supply Chain                          | 10        |
| 367      | 592          | Xcel Energy Services Inc. | Property Services                     | 119       |
| 368      | 592          | Xcel Energy Services Inc. | SS Company Benefits                   | 175       |
| 369      | 592          | Xcel Energy Services Inc. | Supply Chain                          | 729       |
| 370      | 593          | Xcel Energy Services Inc. | Corporate Other                       | 29,974    |
| 371      | 593          | Xcel Energy Services Inc. | Distribution Business Operations      | (1,198)   |
| 372      | 593          | Xcel Energy Services Inc. | Distribution Electric Engineering     | (633)     |
| 373      | 593          | Xcel Energy Services Inc. | Distribution Planning & Performance   | 1,240     |
| 374      | 593          | Xcel Energy Services Inc. | Gas Operations                        | 1,217     |
| 375      | 593          | Xcel Energy Services Inc. | Property Services                     | 1,165     |
| 376      | 593          | Xcel Energy Services Inc. | SS Company Benefits                   | 31,673    |
| 377      | 593          | Xcel Energy Services Inc. | Supply Chain                          | 13,674    |
| 378      | 593          | Xcel Energy Services Inc. | Vegetation Management & Pole Program  | 158,196   |
| 379      | 593          | Xcel Energy Services Inc. | VP Distribution Operations            | 172       |
| 380      | 594          | Xcel Energy Services Inc. | Property Services                     | 13        |
| 381      | 594          | Xcel Energy Services Inc. | SS Company Benefits                   | 44        |
| 382      | 594          | Xcel Energy Services Inc. | Supply Chain                          | 162       |
| 383      | 596          | Xcel Energy Services Inc. | Property Services                     | 193       |
| 384      | 596          | Xcel Energy Services Inc. | SS Company Benefits                   | 206       |
| 385      | 596          | Xcel Energy Services Inc. | Supply Chain                          | 836       |
| 386      | 598          | Xcel Energy Services Inc. | Property Services                     | (6)       |
| 387      | 598          | Xcel Energy Services Inc. | SS Company Benefits                   | 2         |
| 388      | 598          | Xcel Energy Services Inc. | Supply Chain                          | 22        |
| 389      | 901          | Xcel Energy Services Inc. | Customer Care                         | 25,183    |
| 390      | 901          | Xcel Energy Services Inc. | SS Company Benefits                   | 3,478     |
| 391      | 901          | Xcel Energy Services Inc. | Supply Chain                          | 0         |
| 392      | 902          | Xcel Energy Services Inc. | Business Systems                      | 473,267   |
| 393      | 902          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 107,372   |
| 394      | 902          | Xcel Energy Services Inc. | Customer Care                         | 23,262    |
| 395      | 902          | Xcel Energy Services Inc. | Enterprise Security                   | 6,842     |
| 396      | 902          | Xcel Energy Services Inc. | Property Services                     | 7,134     |
| 397      | 902          | Xcel Energy Services Inc. | SS Company Benefits                   | 10,960    |
| 398      | 902          | Xcel Energy Services Inc. | Supply Chain                          | 15,790    |
| 399      | 903          | Xcel Energy Services Inc. | Business Systems                      | 894,986   |
| 400      | 903          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 956,203   |
| 401      | 903          | Xcel Energy Services Inc. | Customer Care                         | 2,310,141 |
| 402      | 903          | Xcel Energy Services Inc. | Property Services                     | 282       |
| 403      | 903          | Xcel Energy Services Inc. | SS Company Benefits                   | 297,808   |
| 404      | 903          | Xcel Energy Services Inc. | Supply Chain                          | 12,802    |
| 405      | 905          | Xcel Energy Services Inc. | Property Services                     | 71,028    |
| 406      | 905          | Xcel Energy Services Inc. | SS Company Benefits                   | 1,130     |
| 407      | 905          | Xcel Energy Services Inc. | Supply Chain                          | 199       |
| 408      | 908          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 3,894     |
| 409      | 908          | Xcel Energy Services Inc. | Corporate Strategy and Communication  | 94        |
| 410      | 908          | Xcel Energy Services Inc. | Customer Care                         | 65,647    |
| 411      | 908          | Xcel Energy Services Inc. | ES Environmental                      | 2,401     |
| 412      | 908          | Xcel Energy Services Inc. | Marketing                             | 15,956    |
| 413      | 908          | Xcel Energy Services Inc. | Property Services                     | 1,061     |
| 414      | 908          | Xcel Energy Services Inc. | SS Company Benefits                   | 11,000    |
| 415      | 908          | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 2,350     |
| 416      | 908          | Xcel Energy Services Inc. | Supply Chain                          | 2,471     |

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Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount     |
|----------|--------------|---------------------------|---------------------------------------|------------|
| 417      | 909          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 3,854      |
| 418      | 909          | Xcel Energy Services Inc. | Customer Care                         | 14         |
| 419      | 909          | Xcel Energy Services Inc. | ES Environmental                      | 67         |
| 420      | 909          | Xcel Energy Services Inc. | Marketing                             | 15,094     |
| 421      | 909          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 24,443     |
| 422      | 910          | Xcel Energy Services Inc. | Property Services                     | 32,720     |
| 423      | 910          | Xcel Energy Services Inc. | SS Company Benefits                   | 649        |
| 424      | 910          | Xcel Energy Services Inc. | Supply Chain                          | 94         |
| 425      | 912          | Xcel Energy Services Inc. | Marketing                             | 80,467     |
| 426      | 912          | Xcel Energy Services Inc. | Property Services                     | 80         |
| 427      | 912          | Xcel Energy Services Inc. | SS Company Benefits                   | 738        |
| 428      | 912          | Xcel Energy Services Inc. | Supply Chain                          | 450        |
| 429      | 916          | Xcel Energy Services Inc. | Property Services                     | 3,657      |
| 430      | 916          | Xcel Energy Services Inc. | SS Company Benefits                   | 49         |
| 431      | 916          | Xcel Energy Services Inc. | Supply Chain                          | 10         |
| 432      | 920          | Xcel Energy Services Inc. | Aviation & Travel Services            | 179,659    |
| 433      | 920          | Xcel Energy Services Inc. | Business Systems                      | 3,970,233  |
| 434      | 920          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 943,655    |
| 435      | 920          | Xcel Energy Services Inc. | Chief Executive Officer               | 389,998    |
| 436      | 920          | Xcel Energy Services Inc. | Chief Financial Officer               | 96,111     |
| 437      | 920          | Xcel Energy Services Inc. | Controller                            | 2,837,594  |
| 438      | 920          | Xcel Energy Services Inc. | Corporate Giving                      | 19,772     |
| 439      | 920          | Xcel Energy Services Inc. | Corporate Secretary                   | 35,813     |
| 440      | 920          | Xcel Energy Services Inc. | Corporate Strategy and Communication  | 499,702    |
| 441      | 920          | Xcel Energy Services Inc. | Distribution Business Operations      | 61,098     |
| 442      | 920          | Xcel Energy Services Inc. | Enterprise Security                   | 1,790,914  |
| 443      | 920          | Xcel Energy Services Inc. | Enterprise Training                   | 492,458    |
| 444      | 920          | Xcel Energy Services Inc. | ES Business Operations                | (86)       |
| 445      | 920          | Xcel Energy Services Inc. | ES Engineering & Construction         | 29,768     |
| 446      | 920          | Xcel Energy Services Inc. | ES Environmental                      | 559,853    |
| 447      | 920          | Xcel Energy Services Inc. | ES Performance Optimization           | 1,850      |
| 448      | 920          | Xcel Energy Services Inc. | ES VP Operations                      | 207,724    |
| 449      | 920          | Xcel Energy Services Inc. | Finance & Corporate Development       | 2,478,400  |
| 450      | 920          | Xcel Energy Services Inc. | GC Claims                             | 151,335    |
| 451      | 920          | Xcel Energy Services Inc. | GC Legal Services                     | 1,617,711  |
| 452      | 920          | Xcel Energy Services Inc. | Human Resources                       | 1,491,367  |
| 453      | 920          | Xcel Energy Services Inc. | Investor Relations                    | 58,093     |
| 454      | 920          | Xcel Energy Services Inc. | Marketing                             | 387,073    |
| 455      | 920          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 329,402    |
| 456      | 920          | Xcel Energy Services Inc. | Policy & Regulatory Compliance        | 633,518    |
| 457      | 920          | Xcel Energy Services Inc. | Property Services                     | 41,574     |
| 458      | 920          | Xcel Energy Services Inc. | PSCo President                        | 130,019    |
| 459      | 920          | Xcel Energy Services Inc. | Resource Planning                     | 234,344    |
| 460      | 920          | Xcel Energy Services Inc. | Risk Management and Audit Services    | 562,468    |
| 461      | 920          | Xcel Energy Services Inc. | SS Company Benefits                   | 11,121,894 |
| 462      | 920          | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 73,054     |
| 463      | 920          | Xcel Energy Services Inc. | Supply Chain                          | 89,884     |
| 464      | 920          | Xcel Energy Services Inc. | Tax Services                          | 469,346    |
| 465      | 920          | Xcel Energy Services Inc. | Treasurer                             | 420,466    |
| 466      | 920          | Xcel Energy Services Inc. | VP Distribution Operations            | 59,318     |
| 467      | 920          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 1,054,039  |
| 468      | 921          | Xcel Energy Services Inc. | Aviation & Travel Services            | 395,039    |

Summary of Test Year Expense by Affiliate  
October 1, 2019 through September 30, 2020

| <b>Line No.</b> | <b>FERC Account</b> | <b>Affiliate</b>          | <b>Class/Service</b>                  | <b>Amount</b> |
|-----------------|---------------------|---------------------------|---------------------------------------|---------------|
| 469             | 921                 | Xcel Energy Services Inc. | Business Systems                      | 13,945,763    |
| 470             | 921                 | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 231,999       |
| 471             | 921                 | Xcel Energy Services Inc. | Chief Executive Officer               | 32,542        |
| 472             | 921                 | Xcel Energy Services Inc. | Chief Financial Officer               | 10,368        |
| 473             | 921                 | Xcel Energy Services Inc. | Controller                            | 67,495        |
| 474             | 921                 | Xcel Energy Services Inc. | Corporate Giving                      | 8,348         |
| 475             | 921                 | Xcel Energy Services Inc. | Corporate Other                       | 1,295,664     |
| 476             | 921                 | Xcel Energy Services Inc. | Corporate Secretary                   | 4,185         |
| 477             | 921                 | Xcel Energy Services Inc. | Corporate Strategy and Communication  | 71,599        |
| 478             | 921                 | Xcel Energy Services Inc. | Distribution Business Operations      | 8,074         |
| 479             | 921                 | Xcel Energy Services Inc. | Distribution Planning & Performance   | 18,746        |
| 480             | 921                 | Xcel Energy Services Inc. | Enterprise Security                   | 295,101       |
| 481             | 921                 | Xcel Energy Services Inc. | Enterprise Training                   | 57,144        |
| 482             | 921                 | Xcel Energy Services Inc. | ES Engineering & Construction         | 3,998         |
| 483             | 921                 | Xcel Energy Services Inc. | ES Environmental                      | 20,243        |
| 484             | 921                 | Xcel Energy Services Inc. | ES Performance Optimization           | 14,133        |
| 485             | 921                 | Xcel Energy Services Inc. | ES VP Operations                      | 36,208        |
| 486             | 921                 | Xcel Energy Services Inc. | Finance & Corporate Development       | 87,093        |
| 487             | 921                 | Xcel Energy Services Inc. | GC Claims                             | 12,508        |
| 488             | 921                 | Xcel Energy Services Inc. | GC Legal Services                     | 144,640       |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
October 1, 2019 through September 30, 2020

| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount    |
|----------|--------------|---------------------------|---------------------------------------|-----------|
| 489      | 921          | Xcel Energy Services Inc. | Human Resources                       | 133,812   |
| 490      | 921          | Xcel Energy Services Inc. | Investor Relations                    | 1,893     |
| 491      | 921          | Xcel Energy Services Inc. | Marketing                             | 44,939    |
| 492      | 921          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 37,052    |
| 493      | 921          | Xcel Energy Services Inc. | Policy & Regulatory Compliance        | 41,809    |
| 494      | 921          | Xcel Energy Services Inc. | Property Services                     | 218,417   |
| 495      | 921          | Xcel Energy Services Inc. | PSCo President                        | 5,572     |
| 496      | 921          | Xcel Energy Services Inc. | Resource Planning                     | 31,306    |
| 497      | 921          | Xcel Energy Services Inc. | Risk Management and Audit Services    | 69,457    |
| 498      | 921          | Xcel Energy Services Inc. | SS Company Benefits                   | 155,992   |
| 499      | 921          | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 23,582    |
| 500      | 921          | Xcel Energy Services Inc. | Supply Chain                          | 12,893    |
| 501      | 921          | Xcel Energy Services Inc. | Tax Services                          | 17,577    |
| 502      | 921          | Xcel Energy Services Inc. | Treasurer                             | 251,475   |
| 503      | 921          | Xcel Energy Services Inc. | VP Distribution Operations            | 44,531    |
| 504      | 921          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 96,900    |
| 505      | 922          | Xcel Energy Services Inc. | GC Legal Services                     | (160,347) |
| 506      | 922          | Xcel Energy Services Inc. | Property Services                     | (460)     |
| 507      | 922          | Xcel Energy Services Inc. | SPS President                         | (7,877)   |
| 508      | 922          | Xcel Energy Services Inc. | SS Company Benefits                   | (76,262)  |
| 509      | 922          | Xcel Energy Services Inc. | Treasurer                             | (269,353) |
| 510      | 923          | Xcel Energy Services Inc. | Aviation & Travel Services            | 16,890    |
| 511      | 923          | Xcel Energy Services Inc. | Business Systems                      | 1,908,615 |
| 512      | 923          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 714,852   |
| 513      | 923          | Xcel Energy Services Inc. | Chief Executive Officer               | 49,573    |
| 514      | 923          | Xcel Energy Services Inc. | Chief Financial Officer               | 1,351     |
| 515      | 923          | Xcel Energy Services Inc. | Controller                            | 659,444   |
| 516      | 923          | Xcel Energy Services Inc. | Corporate Giving                      | 1,938     |
| 517      | 923          | Xcel Energy Services Inc. | Corporate Other                       | (145)     |
| 518      | 923          | Xcel Energy Services Inc. | Corporate Secretary                   | 6,691     |
| 519      | 923          | Xcel Energy Services Inc. | Corporate Strategy and Communication  | 62,542    |
| 520      | 923          | Xcel Energy Services Inc. | Distribution Business Operations      | 1,102     |
| 521      | 923          | Xcel Energy Services Inc. | Distribution Planning & Performance   | 376       |
| 522      | 923          | Xcel Energy Services Inc. | Enterprise Security                   | 920,104   |
| 523      | 923          | Xcel Energy Services Inc. | Enterprise Training                   | 20,234    |
| 524      | 923          | Xcel Energy Services Inc. | ES Environmental                      | 51,770    |
| 525      | 923          | Xcel Energy Services Inc. | ES VP Operations                      | 60,442    |
| 526      | 923          | Xcel Energy Services Inc. | Finance & Corporate Development       | 56,475    |
| 527      | 923          | Xcel Energy Services Inc. | GC Claims                             | 16        |
| 528      | 923          | Xcel Energy Services Inc. | GC Legal Services                     | 253,480   |
| 529      | 923          | Xcel Energy Services Inc. | Human Resources                       | 177,282   |
| 530      | 923          | Xcel Energy Services Inc. | Investor Relations                    | 2,680     |
| 531      | 923          | Xcel Energy Services Inc. | Marketing                             | 319,537   |
| 532      | 923          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 13,316    |
| 533      | 923          | Xcel Energy Services Inc. | Policy & Regulatory Compliance        | 17,111    |
| 534      | 923          | Xcel Energy Services Inc. | Property Services                     | 43,099    |
| 535      | 923          | Xcel Energy Services Inc. | Resource Planning                     | 7,218     |
| 536      | 923          | Xcel Energy Services Inc. | Risk Management and Audit Services    | 109,140   |
| 537      | 923          | Xcel Energy Services Inc. | SS Company Benefits                   | 2,051     |
| 538      | 923          | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 19,812    |
| 539      | 923          | Xcel Energy Services Inc. | Supply Chain                          | 31,272    |
| 540      | 923          | Xcel Energy Services Inc. | Tax Services                          | 124,668   |

**Summary of Test Year Expense by Affiliate**  
**October 1, 2019 through September 30, 2020**

| <b>Line No.</b> | <b>FERC Account</b> | <b>Affiliate</b>          | <b>Class/Service</b>                  | <b>Amount</b> |
|-----------------|---------------------|---------------------------|---------------------------------------|---------------|
| 541             | 923                 | Xcel Energy Services Inc. | Treasurer                             | 974           |
| 542             | 923                 | Xcel Energy Services Inc. | VP Distribution Operations            | 12,604        |
| 543             | 923                 | Xcel Energy Services Inc. | Workforce Relations & Safety          | 7,405         |
| 544             | 924                 | Xcel Energy Services Inc. | Aviation & Travel Services            | 7,825         |
| 545             | 924                 | Xcel Energy Services Inc. | Treasurer                             | 1,868         |
| 546             | 925                 | Xcel Energy Services Inc. | Aviation & Travel Services            | 1,897         |
| 547             | 925                 | Xcel Energy Services Inc. | Business Systems                      | (90)          |
| 548             | 925                 | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 0             |
| 549             | 925                 | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | (58)          |
| 550             | 925                 | Xcel Energy Services Inc. | Property Services                     | 11            |

Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
October 1, 2019 through September 30, 2020

| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount    |
|----------|--------------|---------------------------|---------------------------------------|-----------|
| 551      | 925          | Xcel Energy Services Inc. | SS Company Benefits                   | 49,025    |
| 552      | 925          | Xcel Energy Services Inc. | Supply Chain                          | (91)      |
| 553      | 925          | Xcel Energy Services Inc. | Transmission & Substations            | 4         |
| 554      | 925          | Xcel Energy Services Inc. | Treasurer                             | 2,162,481 |
| 555      | 925          | Xcel Energy Services Inc. | VP Distribution Operations            | (7)       |
| 556      | 926          | Xcel Energy Services Inc. | Business Systems                      | 6,777     |
| 557      | 926          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 10        |
| 558      | 926          | Xcel Energy Services Inc. | Enterprise Security                   | 10,093    |
| 559      | 926          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | (9,481)   |
| 560      | 926          | Xcel Energy Services Inc. | Property Services                     | 612       |
| 561      | 926          | Xcel Energy Services Inc. | SS Company Benefits                   | 9,124,016 |
| 562      | 926          | Xcel Energy Services Inc. | Transmission & Substations            | 3,620     |
| 563      | 926          | Xcel Energy Services Inc. | VP Distribution Operations            | (300)     |
| 564      | 928          | Xcel Energy Services Inc. | GC Legal Services                     | 1,508     |
| 565      | 928          | Xcel Energy Services Inc. | Property Services                     | 311       |
| 566      | 928          | Xcel Energy Services Inc. | SS Company Benefits                   | 2,289     |
| 567      | 928          | Xcel Energy Services Inc. | Supply Chain                          | 8,581     |
| 568      | 930.1        | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 1,202,230 |
| 569      | 930.1        | Xcel Energy Services Inc. | Corporate Other                       | 1         |
| 570      | 930.1        | Xcel Energy Services Inc. | Corporate Strategy and Communication  | 283       |
| 571      | 930.1        | Xcel Energy Services Inc. | Customer Care                         | 265       |
| 572      | 930.1        | Xcel Energy Services Inc. | Distribution Business Operations      | 72        |
| 573      | 930.1        | Xcel Energy Services Inc. | Enterprise Security                   | 79,916    |
| 574      | 930.1        | Xcel Energy Services Inc. | Enterprise Training                   | 49        |
| 575      | 930.1        | Xcel Energy Services Inc. | ES Environmental                      | 993       |
| 576      | 930.1        | Xcel Energy Services Inc. | ES Performance Optimization           | 186       |
| 577      | 930.1        | Xcel Energy Services Inc. | Finance & Corporate Development       | 133       |
| 578      | 930.1        | Xcel Energy Services Inc. | Human Resources                       | (17,140)  |
| 579      | 930.1        | Xcel Energy Services Inc. | Marketing                             | 59        |
| 580      | 930.1        | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 6,526     |
| 581      | 930.1        | Xcel Energy Services Inc. | Supply Chain                          | 155       |
| 582      | 930.2        | Xcel Energy Services Inc. | Business Systems                      | 1,410     |
| 583      | 930.2        | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 13,363    |
| 584      | 930.2        | Xcel Energy Services Inc. | Chief Executive Officer               | 864,797   |
| 585      | 930.2        | Xcel Energy Services Inc. | Corporate Secretary                   | 885       |
| 586      | 930.2        | Xcel Energy Services Inc. | Distribution Business Operations      | 24        |
| 587      | 930.2        | Xcel Energy Services Inc. | Distribution Electric Engineering     | 48,574    |
| 588      | 930.2        | Xcel Energy Services Inc. | ES Environmental                      | 33,864    |
| 589      | 930.2        | Xcel Energy Services Inc. | ES VP Operations                      | 3,906     |
| 590      | 930.2        | Xcel Energy Services Inc. | Finance & Corporate Development       | 160       |
| 591      | 930.2        | Xcel Energy Services Inc. | Gas Operations                        | (7)       |
| 592      | 930.2        | Xcel Energy Services Inc. | GC Legal Services                     | (229)     |
| 593      | 930.2        | Xcel Energy Services Inc. | Human Resources                       | 3,591     |
| 594      | 930.2        | Xcel Energy Services Inc. | Investor Relations                    | 172,610   |
| 595      | 930.2        | Xcel Energy Services Inc. | Marketing                             | 10,000    |
| 596      | 930.2        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 4,995     |
| 597      | 930.2        | Xcel Energy Services Inc. | Policy & Regulatory Compliance        | 3,886     |
| 598      | 930.2        | Xcel Energy Services Inc. | Property Services                     | 2         |
| 599      | 930.2        | Xcel Energy Services Inc. | Risk Management and Audit Services    | 6,451     |
| 600      | 930.2        | Xcel Energy Services Inc. | SS Company Benefits                   | 17        |
| 601      | 930.2        | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 114       |
| 602      | 930.2        | Xcel Energy Services Inc. | Supply Chain                          | 198       |

Summary of Test Year Expense by Affiliate  
October 1, 2019 through September 30, 2020

| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount                |
|----------|--------------|---------------------------|---------------------------------------|-----------------------|
| 603      | 930.2        | Xcel Energy Services Inc. | Transmission & Substations            | 102,907               |
| 604      | 930.2        | Xcel Energy Services Inc. | Vegetation Management & Pole Program  | 300                   |
| 605      | 930.2        | Xcel Energy Services Inc. | Workforce Relations & Safety          | 696                   |
| 606      | 931          | Xcel Energy Services Inc. | Aviation & Travel Services            | 247                   |
| 607      | 931          | Xcel Energy Services Inc. | Business Systems                      | 11,266,642            |
| 608      | 931          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 8,218                 |
| 609      | 931          | Xcel Energy Services Inc. | Corporate Strategy and Communication  | 130                   |
| 610      | 931          | Xcel Energy Services Inc. | Customer Care                         | 188                   |
| 611      | 931          | Xcel Energy Services Inc. | Distribution Business Operations      | 21                    |
| 612      | 931          | Xcel Energy Services Inc. | Enterprise Security                   | 2,528                 |
| 613      | 931          | Xcel Energy Services Inc. | Enterprise Training                   | 513                   |
| 614      | 931          | Xcel Energy Services Inc. | ES VP Operations                      | 600                   |
| 615      | 931          | Xcel Energy Services Inc. | GC Legal Services                     | 50                    |
| 616      | 931          | Xcel Energy Services Inc. | Marketing                             | 129                   |
| 617      | 931          | Xcel Energy Services Inc. | Policy & Regulatory Compliance        | 3                     |
| 618      | 931          | Xcel Energy Services Inc. | Property Services                     | 2,441,342             |
| 619      | 931          | Xcel Energy Services Inc. | Resource Planning                     | 1                     |
| 620      | 931          | Xcel Energy Services Inc. | SS Company Benefits                   | 4,611                 |
| 621      | 931          | Xcel Energy Services Inc. | Supply Chain                          | 776                   |
| 622      | 931          | Xcel Energy Services Inc. | VP Distribution Operations            | 1,638                 |
| 623      | 931          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 1,590                 |
| 624      | 935          | Xcel Energy Services Inc. | Aviation & Travel Services            | 16,473                |
| 625      | 935          | Xcel Energy Services Inc. | Business Systems                      | 5,699                 |
| 626      | 935          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 3                     |
| 627      | 935          | Xcel Energy Services Inc. | Customer Care                         | 23,478                |
| 628      | 935          | Xcel Energy Services Inc. | Enterprise Security                   | 198                   |
| 629      | 935          | Xcel Energy Services Inc. | Enterprise Training                   | 661                   |
| 630      | 935          | Xcel Energy Services Inc. | Property Services                     | 201                   |
| 631      | 935          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 138                   |
| 632      |              |                           | <b>Total</b>                          | <b>\$ 129,642,164</b> |



Summary of Test Year Expense by Affiliate  
January 1, 2020 through December 31, 2020

| Line No. | FERC Account | Affiliate                  | Class/Service                    | Amount |
|----------|--------------|----------------------------|----------------------------------|--------|
| 1        | 408.1        | Northern States Power - MN | Property Services                | \$ 11  |
| 2        | 506          | Northern States Power - MN | ES Engineering & Construction    | 6      |
| 3        | 506          | Northern States Power - MN | Property Services                | 119    |
| 4        | 506          | Northern States Power - MN | Transmission & Substations       | 0      |
| 5        | 507          | Northern States Power - MN | Property Services                | 8      |
| 6        | 512          | Northern States Power - MN | ES Engineering & Construction    | 160    |
| 7        | 512          | Northern States Power - MN | ES VP Operations                 | 200    |
| 8        | 512          | Northern States Power - MN | Gas Operations                   | 72     |
| 9        | 512          | Northern States Power - MN | Transmission & Substations       | 556    |
| 10       | 512          | Northern States Power - MN | VP Distribution Operations       | 1,473  |
| 11       | 513          | Northern States Power - MN | VP Distribution Operations       | 121    |
| 12       | 514          | Northern States Power - MN | ES Engineering & Construction    | 914    |
| 13       | 514          | Northern States Power - MN | ES VP Operations                 | 46     |
| 14       | 514          | Northern States Power - MN | VP Distribution Operations       | 119    |
| 15       | 566          | Northern States Power - MN | ES Engineering & Construction    | 0      |
| 16       | 566          | Northern States Power - MN | Property Services                | 9      |
| 17       | 567          | Northern States Power - MN | Property Services                | 1      |
| 18       | 580          | Northern States Power - MN | Transmission & Substations       | 1,663  |
| 19       | 583          | Northern States Power - MN | VP Distribution Operations       | 38     |
| 20       | 585          | Northern States Power - MN | ES VP Operations                 | 150    |
| 21       | 585          | Northern States Power - MN | Gas Operations                   | 269    |
| 22       | 585          | Northern States Power - MN | VP Distribution Operations       | 1,152  |
| 23       | 586          | Northern States Power - MN | ES Engineering & Construction    | 596    |
| 24       | 586          | Northern States Power - MN | ES VP Operations                 | 146    |
| 25       | 586          | Northern States Power - MN | Gas Operations                   | 647    |
| 26       | 586          | Northern States Power - MN | VP Distribution Operations       | 1,632  |
| 27       | 588          | Northern States Power - MN | Distribution Business Operations | 0      |
| 28       | 588          | Northern States Power - MN | ES Engineering & Construction    | 17     |
| 29       | 588          | Northern States Power - MN | Property Services                | 231    |
| 30       | 589          | Northern States Power - MN | Property Services                | 19     |
| 31       | 592          | Northern States Power - MN | VP Distribution Operations       | 2,584  |
| 32       | 593          | Northern States Power - MN | ES VP Operations                 | 62     |
| 33       | 593          | Northern States Power - MN | Gas Operations                   | 464    |
| 34       | 593          | Northern States Power - MN | Supply Chain                     | 264    |
| 35       | 593          | Northern States Power - MN | Transmission & Substations       | 2,609  |
| 36       | 593          | Northern States Power - MN | VP Distribution Operations       | 2,809  |
| 37       | 903          | Northern States Power - MN | Gas Operations                   | 66     |
| 38       | 903          | Northern States Power - MN | Supply Chain                     | 125    |
| 39       | 903          | Northern States Power - MN | VP Distribution Operations       | 22     |
| 40       | 905          | Northern States Power - MN | ES Engineering & Construction    | 0      |
| 41       | 905          | Northern States Power - MN | Property Services                | 1      |
| 42       | 920          | Northern States Power - MN | ES Engineering & Construction    | 0      |
| 43       | 920          | Northern States Power - MN | Property Services                | 1      |
| 44       | 920          | Northern States Power - MN | VP Distribution Operations       | 192    |
| 45       | 921          | Northern States Power - MN | Property Services                | 2      |
| 46       | 923          | Northern States Power - MN | Property Services                | 0      |
| 47       | 925          | Northern States Power - MN | Property Services                | 1      |
| 48       | 926          | Northern States Power - MN | Property Services                | 25     |
| 49       | 931          | Northern States Power - MN | Property Services                | 0      |
| 50       | 408.1        | Northern States Power - WI | Property Services                | 0      |
| 51       | 506          | Northern States Power - WI | ES VP Operations                 | 188    |
| 52       | 506          | Northern States Power - WI | Property Services                | 15     |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
January 1, 2020 through December 31, 2020

| Line No. | FERC Account | Affiliate                    | Class/Service                         | Amount |
|----------|--------------|------------------------------|---------------------------------------|--------|
| 53       | 507          | Northern States Power - WI   | Property Services                     | 1      |
| 54       | 586          | Northern States Power - WI   | VP Distribution Operations            | 72     |
| 55       | 588          | Northern States Power - WI   | ES VP Operations                      | 2      |
| 56       | 588          | Northern States Power - WI   | Property Services                     | 38     |
| 57       | 589          | Northern States Power - WI   | Property Services                     | 2      |
| 58       | 593          | Northern States Power - WI   | ES VP Operations                      | 468    |
| 59       | 926          | Northern States Power - WI   | Property Services                     | 1      |
| 60       | 408.1        | Public Service Company of Co | Property Services                     | (0)    |
| 61       | 506          | Public Service Company of Co | Property Services                     | 1,357  |
| 62       | 507          | Public Service Company of Co | Property Services                     | 400    |
| 63       | 511          | Public Service Company of Co | Gas Operations                        | 1,499  |
| 64       | 511          | Public Service Company of Co | VP Distribution Operations            | 2,629  |
| 65       | 512          | Public Service Company of Co | Gas Operations                        | 103    |
| 66       | 513          | Public Service Company of Co | Gas Operations                        | 33     |
| 67       | 513          | Public Service Company of Co | Supply Chain                          | 2,703  |
| 68       | 514          | Public Service Company of Co | ES VP Operations                      | 443    |
| 69       | 560          | Public Service Company of Co | Transmission & Substations            | 177    |
| 70       | 562          | Public Service Company of Co | Supply Chain                          | 43     |
| 71       | 566          | Public Service Company of Co | Property Services                     | 8      |
| 72       | 567          | Public Service Company of Co | Property Services                     | 3      |
| 73       | 580          | Public Service Company of Co | Distribution Business Operations      | 15     |
| 74       | 580          | Public Service Company of Co | Distribution Electric Engineering     | 630    |
| 75       | 583          | Public Service Company of Co | Supply Chain                          | 113    |
| 76       | 585          | Public Service Company of Co | Transmission & Substations            | 101    |
| 77       | 586          | Public Service Company of Co | Distribution Business Operations      | 54     |
| 78       | 586          | Public Service Company of Co | ES VP Operations                      | 295    |
| 79       | 586          | Public Service Company of Co | Gas Operations                        | 950    |
| 80       | 586          | Public Service Company of Co | Supply Chain                          | 56     |
| 81       | 586          | Public Service Company of Co | VP Distribution Operations            | 2,381  |
| 82       | 587          | Public Service Company of Co | Gas Operations                        | 227    |
| 83       | 588          | Public Service Company of Co | Distribution Business Operations      | 23,312 |
| 84       | 588          | Public Service Company of Co | Gas Operations                        | 250    |
| 85       | 588          | Public Service Company of Co | Property Services                     | 486    |
| 86       | 589          | Public Service Company of Co | Property Services                     | 92     |
| 87       | 593          | Public Service Company of Co | Distribution Business Operations      | 36     |
| 88       | 593          | Public Service Company of Co | ES VP Operations                      | 263    |
| 89       | 593          | Public Service Company of Co | Gas Operations                        | 840    |
| 90       | 593          | Public Service Company of Co | Supply Chain                          | 619    |
| 91       | 593          | Public Service Company of Co | VP Distribution Operations            | 1,953  |
| 92       | 903          | Public Service Company of Co | Gas Operations                        | 300    |
| 93       | 903          | Public Service Company of Co | VP Distribution Operations            | 314    |
| 94       | 905          | Public Service Company of Co | Property Services                     | 47     |
| 95       | 926          | Public Service Company of Co | Property Services                     | (0)    |
| 96       | 931          | Public Service Company of Co | Property Services                     | 13     |
| 97       | 408.1        | Xcel Energy Services Inc.    | Aviation & Travel Services            | 912    |
| 98       | 408.1        | Xcel Energy Services Inc.    | Business Systems                      | 37,456 |
| 99       | 408.1        | Xcel Energy Services Inc.    | Chief Customer and Innovation Officer | 5,904  |
| 100      | 408.1        | Xcel Energy Services Inc.    | Chief Executive Officer               | 1,302  |
| 101      | 408.1        | Xcel Energy Services Inc.    | Chief Financial Officer               | 574    |
| 102      | 408.1        | Xcel Energy Services Inc.    | Controller                            | 21,095 |
| 103      | 408.1        | Xcel Energy Services Inc.    | Corporate Giving                      | 68     |
| 104      | 408.1        | Xcel Energy Services Inc.    | Corporate Other                       | 16,317 |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                        | Amount    |
|----------|--------------|---------------------------|--------------------------------------|-----------|
| 105      | 408.1        | Xcel Energy Services Inc. | Corporate Secretary                  | 164       |
| 106      | 408.1        | Xcel Energy Services Inc. | Corporate Strategy and Communication | 3,237     |
| 107      | 408.1        | Xcel Energy Services Inc. | Customer Care                        | 15,727    |
| 108      | 408.1        | Xcel Energy Services Inc. | Distribution Business Operations     | 4,723     |
| 109      | 408.1        | Xcel Energy Services Inc. | Distribution Electric Engineering    | 1,347     |
| 110      | 408.1        | Xcel Energy Services Inc. | Distribution Planning & Performance  | 2,158     |
| 111      | 408.1        | Xcel Energy Services Inc. | Enterprise Security                  | 14,623    |
| 112      | 408.1        | Xcel Energy Services Inc. | Enterprise Training                  | 8,453     |
| 113      | 408.1        | Xcel Energy Services Inc. | ES Business Operations               | 3,310     |
| 114      | 408.1        | Xcel Energy Services Inc. | ES Engineering & Construction        | 10,068    |
| 115      | 408.1        | Xcel Energy Services Inc. | ES Environmental                     | 22,960    |
| 116      | 408.1        | Xcel Energy Services Inc. | ES Performance Optimization          | 6,670     |
| 117      | 408.1        | Xcel Energy Services Inc. | ES VP Energy Supply                  | 356       |
| 118      | 408.1        | Xcel Energy Services Inc. | ES VP Operations                     | 2,707     |
| 119      | 408.1        | Xcel Energy Services Inc. | ES Wind                              | 3,131     |
| 120      | 408.1        | Xcel Energy Services Inc. | Finance & Corporate Development      | 21,494    |
| 121      | 408.1        | Xcel Energy Services Inc. | Gas Operations                       | 257       |
| 122      | 408.1        | Xcel Energy Services Inc. | GC Claims                            | 42        |
| 123      | 408.1        | Xcel Energy Services Inc. | GC Legal Services                    | 7,231     |
| 124      | 408.1        | Xcel Energy Services Inc. | Human Resources                      | 10,172    |
| 125      | 408.1        | Xcel Energy Services Inc. | Investor Relations                   | 453       |
| 126      | 408.1        | Xcel Energy Services Inc. | Marketing                            | 2,663     |
| 127      | 408.1        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 21,555    |
| 128      | 408.1        | Xcel Energy Services Inc. | Policy & Regulatory Compliance       | 4,780     |
| 129      | 408.1        | Xcel Energy Services Inc. | Property Services                    | 1,509     |
| 130      | 408.1        | Xcel Energy Services Inc. | PSCo President                       | 754       |
| 131      | 408.1        | Xcel Energy Services Inc. | Resource Planning                    | 2,777     |
| 132      | 408.1        | Xcel Energy Services Inc. | Risk Management and Audit Services   | 6,142     |
| 133      | 408.1        | Xcel Energy Services Inc. | SS Company Benefits                  | 3,279,173 |
| 134      | 408.1        | Xcel Energy Services Inc. | Strategic Revenue Initiatives        | 1,235     |
| 135      | 408.1        | Xcel Energy Services Inc. | Supply Chain                         | 106       |
| 136      | 408.1        | Xcel Energy Services Inc. | Tax Services                         | 2,498     |
| 137      | 408.1        | Xcel Energy Services Inc. | Transmission & Substations           | 38,714    |
| 138      | 408.1        | Xcel Energy Services Inc. | Treasurer                            | 3,281     |
| 139      | 408.1        | Xcel Energy Services Inc. | VP Distribution Operations           | 206       |
| 140      | 408.1        | Xcel Energy Services Inc. | Workforce Relations & Safety         | 7,002     |
| 141      | 408.2        | Xcel Energy Services Inc. | Policy & Regulatory Compliance       | 311       |
| 142      | 408.2        | Xcel Energy Services Inc. | Property Services                    | 0         |
| 143      | 408.2        | Xcel Energy Services Inc. | SS Company Benefits                  | 6,231     |
| 144      | 500          | Xcel Energy Services Inc. | Enterprise Training                  | 404       |
| 145      | 500          | Xcel Energy Services Inc. | ES Business Operations               | 418,058   |
| 146      | 500          | Xcel Energy Services Inc. | ES Engineering & Construction        | 440,773   |
| 147      | 500          | Xcel Energy Services Inc. | ES Performance Optimization          | 785,930   |
| 148      | 500          | Xcel Energy Services Inc. | ES VP Energy Supply                  | 89,405    |
| 149      | 500          | Xcel Energy Services Inc. | ES VP Operations                     | 109,507   |
| 150      | 500          | Xcel Energy Services Inc. | ES Wind                              | 90,130    |
| 151      | 500          | Xcel Energy Services Inc. | Property Services                    | 11        |
| 152      | 500          | Xcel Energy Services Inc. | SS Company Benefits                  | 223,962   |
| 153      | 500          | Xcel Energy Services Inc. | Supply Chain                         | 418       |
| 154      | 501          | Xcel Energy Services Inc. | Controller                           | 6,296     |
| 155      | 501          | Xcel Energy Services Inc. | ES Environmental                     | 783,884   |
| 156      | 501          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 577,785   |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                   | Amount    |
|----------|--------------|---------------------------|---------------------------------|-----------|
| 157      | 501          | Xcel Energy Services Inc. | Property Services               | 9         |
| 158      | 501          | Xcel Energy Services Inc. | SS Company Benefits             | 153,002   |
| 159      | 501          | Xcel Energy Services Inc. | Supply Chain                    | 647       |
| 160      | 502          | Xcel Energy Services Inc. | ES Performance Optimization     | 306       |
| 161      | 502          | Xcel Energy Services Inc. | Property Services               | 344       |
| 162      | 502          | Xcel Energy Services Inc. | SS Company Benefits             | 1,033     |
| 163      | 502          | Xcel Energy Services Inc. | Supply Chain                    | 3,981     |
| 164      | 505          | Xcel Energy Services Inc. | Property Services               | 181       |
| 165      | 505          | Xcel Energy Services Inc. | SS Company Benefits             | 1,366     |
| 166      | 505          | Xcel Energy Services Inc. | Supply Chain                    | 5,367     |
| 167      | 506          | Xcel Energy Services Inc. | Business Systems                | 650,754   |
| 168      | 506          | Xcel Energy Services Inc. | Enterprise Training             | 398,390   |
| 169      | 506          | Xcel Energy Services Inc. | ES Business Operations          | 54,970    |
| 170      | 506          | Xcel Energy Services Inc. | ES Engineering & Construction   | 125,991   |
| 171      | 506          | Xcel Energy Services Inc. | ES Environmental                | 1,376,134 |
| 172      | 506          | Xcel Energy Services Inc. | ES Performance Optimization     | 227,490   |
| 173      | 506          | Xcel Energy Services Inc. | ES VP Operations                | (36,080)  |
| 174      | 506          | Xcel Energy Services Inc. | Finance & Corporate Development | 185,271   |
| 175      | 506          | Xcel Energy Services Inc. | Property Services               | 872,274   |
| 176      | 506          | Xcel Energy Services Inc. | SS Company Benefits             | 249,769   |
| 177      | 506          | Xcel Energy Services Inc. | Supply Chain                    | 13,270    |
| 178      | 506          | Xcel Energy Services Inc. | Workforce Relations & Safety    | 26,683    |
| 179      | 507          | Xcel Energy Services Inc. | Enterprise Training             | 5         |
| 180      | 507          | Xcel Energy Services Inc. | ES Performance Optimization     | 4         |
| 181      | 507          | Xcel Energy Services Inc. | ES VP Energy Supply             | 574       |
| 182      | 507          | Xcel Energy Services Inc. | Property Services               | 3,186,132 |
| 183      | 507          | Xcel Energy Services Inc. | Supply Chain                    | 4         |
| 184      | 510          | Xcel Energy Services Inc. | ES Engineering & Construction   | 125,352   |
| 185      | 510          | Xcel Energy Services Inc. | ES Performance Optimization     | 47,096    |
| 186      | 510          | Xcel Energy Services Inc. | Property Services               | 41        |
| 187      | 510          | Xcel Energy Services Inc. | SS Company Benefits             | 9,778     |
| 188      | 510          | Xcel Energy Services Inc. | Supply Chain                    | 575       |
| 189      | 511          | Xcel Energy Services Inc. | Property Services               | 956       |
| 190      | 511          | Xcel Energy Services Inc. | SS Company Benefits             | 2,282     |
| 191      | 511          | Xcel Energy Services Inc. | Supply Chain                    | 8,774     |
| 192      | 512          | Xcel Energy Services Inc. | ES Performance Optimization     | 693,333   |
| 193      | 512          | Xcel Energy Services Inc. | ES VP Operations                | 93,076    |
| 194      | 512          | Xcel Energy Services Inc. | Property Services               | 3,536     |
| 195      | 512          | Xcel Energy Services Inc. | SS Company Benefits             | 83,928    |
| 196      | 512          | Xcel Energy Services Inc. | Supply Chain                    | 12,848    |
| 197      | 513          | Xcel Energy Services Inc. | ES Performance Optimization     | 351,962   |
| 198      | 513          | Xcel Energy Services Inc. | Property Services               | 1,786     |
| 199      | 513          | Xcel Energy Services Inc. | SS Company Benefits             | 43,256    |
| 200      | 513          | Xcel Energy Services Inc. | Supply Chain                    | 10,411    |
| 201      | 514          | Xcel Energy Services Inc. | ES Performance Optimization     | 17,843    |
| 202      | 514          | Xcel Energy Services Inc. | Property Services               | 2,127     |
| 203      | 514          | Xcel Energy Services Inc. | SS Company Benefits             | 3,203     |
| 204      | 514          | Xcel Energy Services Inc. | Supply Chain                    | 11,918    |
| 205      | 546          | Xcel Energy Services Inc. | Enterprise Training             | 52        |
| 206      | 546          | Xcel Energy Services Inc. | ES Business Operations          | 91,110    |
| 207      | 546          | Xcel Energy Services Inc. | ES Engineering & Construction   | 48,433    |
| 208      | 546          | Xcel Energy Services Inc. | ES Performance Optimization     | 174,155   |

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                        | Amount  |
|----------|--------------|---------------------------|--------------------------------------|---------|
| 209      | 546          | Xcel Energy Services Inc. | ES VP Energy Supply                  | 18,580  |
| 210      | 546          | Xcel Energy Services Inc. | ES VP Operations                     | 24,469  |
| 211      | 546          | Xcel Energy Services Inc. | ES Wind                              | 78,594  |
| 212      | 546          | Xcel Energy Services Inc. | Property Services                    | 1       |
| 213      | 546          | Xcel Energy Services Inc. | SS Company Benefits                  | 49,327  |
| 214      | 546          | Xcel Energy Services Inc. | Supply Chain                         | 247     |
| 215      | 548          | Xcel Energy Services Inc. | ES Performance Optimization          | 38,023  |
| 216      | 548          | Xcel Energy Services Inc. | Property Services                    | 1       |
| 217      | 548          | Xcel Energy Services Inc. | SS Company Benefits                  | 1       |
| 218      | 548          | Xcel Energy Services Inc. | Supply Chain                         | 3       |
| 219      | 549          | Xcel Energy Services Inc. | Business Systems                     | 65,158  |
| 220      | 549          | Xcel Energy Services Inc. | Enterprise Training                  | (156)   |
| 221      | 549          | Xcel Energy Services Inc. | ES Business Operations               | 54,687  |
| 222      | 549          | Xcel Energy Services Inc. | ES Engineering & Construction        | 5,975   |
| 223      | 549          | Xcel Energy Services Inc. | ES Environmental                     | 71,456  |
| 224      | 549          | Xcel Energy Services Inc. | ES Performance Optimization          | 10,398  |
| 225      | 549          | Xcel Energy Services Inc. | ES VP Operations                     | (9,656) |
| 226      | 549          | Xcel Energy Services Inc. | ES Wind                              | 2,523   |
| 227      | 549          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 62,267  |
| 228      | 549          | Xcel Energy Services Inc. | Property Services                    | 92,070  |
| 229      | 549          | Xcel Energy Services Inc. | SS Company Benefits                  | 24,275  |
| 230      | 549          | Xcel Energy Services Inc. | Supply Chain                         | 15,555  |
| 231      | 550          | Xcel Energy Services Inc. | ES Performance Optimization          | 1       |
| 232      | 550          | Xcel Energy Services Inc. | ES VP Energy Supply                  | 84      |
| 233      | 550          | Xcel Energy Services Inc. | Property Services                    | 334,649 |
| 234      | 550          | Xcel Energy Services Inc. | Supply Chain                         | 1       |
| 235      | 551          | Xcel Energy Services Inc. | ES Engineering & Construction        | 27,440  |
| 236      | 551          | Xcel Energy Services Inc. | ES Performance Optimization          | 343,942 |
| 237      | 551          | Xcel Energy Services Inc. | ES Wind                              | 48,581  |
| 238      | 551          | Xcel Energy Services Inc. | SS Company Benefits                  | 39,021  |
| 239      | 552          | Xcel Energy Services Inc. | Property Services                    | 25      |
| 240      | 552          | Xcel Energy Services Inc. | SS Company Benefits                  | 77      |
| 241      | 552          | Xcel Energy Services Inc. | Supply Chain                         | 373     |
| 242      | 553          | Xcel Energy Services Inc. | ES Engineering & Construction        | 1,186   |
| 243      | 553          | Xcel Energy Services Inc. | ES Performance Optimization          | 381,443 |
| 244      | 553          | Xcel Energy Services Inc. | Property Services                    | 236     |
| 245      | 553          | Xcel Energy Services Inc. | SS Company Benefits                  | 38,011  |
| 246      | 553          | Xcel Energy Services Inc. | Supply Chain                         | 2,417   |
| 247      | 554          | Xcel Energy Services Inc. | ES Performance Optimization          | 11,145  |
| 248      | 554          | Xcel Energy Services Inc. | Property Services                    | 265     |
| 249      | 554          | Xcel Energy Services Inc. | SS Company Benefits                  | 1,804   |
| 250      | 554          | Xcel Energy Services Inc. | Supply Chain                         | 8,866   |
| 251      | 556          | Xcel Energy Services Inc. | Business Systems                     | 24,577  |
| 252      | 556          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 958,683 |
| 253      | 556          | Xcel Energy Services Inc. | Property Services                    | 1       |
| 254      | 556          | Xcel Energy Services Inc. | SS Company Benefits                  | 89,750  |
| 255      | 556          | Xcel Energy Services Inc. | Supply Chain                         | 85      |
| 256      | 557          | Xcel Energy Services Inc. | Business Systems                     | 4,394   |
| 257      | 557          | Xcel Energy Services Inc. | Controller                           | 4,033   |
| 258      | 557          | Xcel Energy Services Inc. | ES VP Operations                     | 606,521 |
| 259      | 557          | Xcel Energy Services Inc. | Finance & Corporate Development      | 181,024 |
| 260      | 557          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 741,015 |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                        | Amount    |
|----------|--------------|---------------------------|--------------------------------------|-----------|
| 261      | 557          | Xcel Energy Services Inc. | Property Services                    | 9         |
| 262      | 557          | Xcel Energy Services Inc. | Resource Planning                    | 435,984   |
| 263      | 557          | Xcel Energy Services Inc. | Risk Management and Audit Services   | 260,960   |
| 264      | 557          | Xcel Energy Services Inc. | SS Company Benefits                  | 178,909   |
| 265      | 557          | Xcel Energy Services Inc. | Supply Chain                         | 732       |
| 266      | 560          | Xcel Energy Services Inc. | Business Systems                     | 603,394   |
| 267      | 560          | Xcel Energy Services Inc. | Corporate Other                      | 28,963    |
| 268      | 560          | Xcel Energy Services Inc. | Enterprise Training                  | 2,477     |
| 269      | 560          | Xcel Energy Services Inc. | ES Environmental                     | 15,267    |
| 270      | 560          | Xcel Energy Services Inc. | Property Services                    | 272       |
| 271      | 560          | Xcel Energy Services Inc. | SS Company Benefits                  | 617,417   |
| 272      | 560          | Xcel Energy Services Inc. | Supply Chain                         | 5,235     |
| 273      | 560          | Xcel Energy Services Inc. | Transmission & Substations           | 5,707,281 |
| 274      | 560          | Xcel Energy Services Inc. | Workforce Relations & Safety         | 168       |
| 275      | 561.2        | Xcel Energy Services Inc. | Business Systems                     | 1,165,228 |
| 276      | 561.2        | Xcel Energy Services Inc. | Property Services                    | 25        |
| 277      | 561.2        | Xcel Energy Services Inc. | SS Company Benefits                  | 22,332    |
| 278      | 561.2        | Xcel Energy Services Inc. | Supply Chain                         | 1,020     |
| 279      | 561.2        | Xcel Energy Services Inc. | Transmission & Substations           | 606       |
| 280      | 561.5        | Xcel Energy Services Inc. | Business Systems                     | 14,719    |
| 281      | 561.5        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 11,374    |
| 282      | 561.5        | Xcel Energy Services Inc. | Property Services                    | 5         |
| 283      | 561.5        | Xcel Energy Services Inc. | SS Company Benefits                  | 260       |
| 284      | 561.5        | Xcel Energy Services Inc. | Supply Chain                         | 44        |
| 285      | 561.6        | Xcel Energy Services Inc. | Property Services                    | 6         |
| 286      | 561.6        | Xcel Energy Services Inc. | SS Company Benefits                  | 46        |
| 287      | 561.6        | Xcel Energy Services Inc. | Supply Chain                         | 191       |
| 288      | 561.7        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 121,712   |
| 289      | 561.7        | Xcel Energy Services Inc. | SS Company Benefits                  | 16,351    |
| 290      | 562          | Xcel Energy Services Inc. | Property Services                    | 140       |
| 291      | 562          | Xcel Energy Services Inc. | SS Company Benefits                  | 55        |
| 292      | 562          | Xcel Energy Services Inc. | Supply Chain                         | 410       |
| 293      | 563          | Xcel Energy Services Inc. | SS Company Benefits                  | 1,401     |
| 294      | 563          | Xcel Energy Services Inc. | Supply Chain                         | 4,647     |
| 295      | 563          | Xcel Energy Services Inc. | Transmission & Substations           | 1,331     |
| 296      | 566          | Xcel Energy Services Inc. | Business Systems                     | 183,434   |
| 297      | 566          | Xcel Energy Services Inc. | Enterprise Training                  | 341,002   |
| 298      | 566          | Xcel Energy Services Inc. | Finance & Corporate Development      | 6,776     |
| 299      | 566          | Xcel Energy Services Inc. | GC Legal Services                    | 91,145    |
| 300      | 566          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations | 245       |
| 301      | 566          | Xcel Energy Services Inc. | Property Services                    | 394,014   |
| 302      | 566          | Xcel Energy Services Inc. | SS Company Benefits                  | 63,603    |
| 303      | 566          | Xcel Energy Services Inc. | Supply Chain                         | 6,175     |
| 304      | 566          | Xcel Energy Services Inc. | Transmission & Substations           | 247,185   |
| 305      | 567          | Xcel Energy Services Inc. | Business Systems                     | 13        |
| 306      | 567          | Xcel Energy Services Inc. | Enterprise Training                  | 5         |
| 307      | 567          | Xcel Energy Services Inc. | Property Services                    | 1,434,783 |
| 308      | 567          | Xcel Energy Services Inc. | Supply Chain                         | 2         |
| 309      | 567          | Xcel Energy Services Inc. | Transmission & Substations           | 14,973    |
| 310      | 570          | Xcel Energy Services Inc. | Property Services                    | 376       |
| 311      | 570          | Xcel Energy Services Inc. | SS Company Benefits                  | 387       |
| 312      | 570          | Xcel Energy Services Inc. | Supply Chain                         | 1,683     |

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount  |
|----------|--------------|---------------------------|---------------------------------------|---------|
| 313      | 571          | Xcel Energy Services Inc. | Corporate Other                       | 1       |
| 314      | 571          | Xcel Energy Services Inc. | Property Services                     | 96      |
| 315      | 571          | Xcel Energy Services Inc. | SS Company Benefits                   | 5,148   |
| 316      | 571          | Xcel Energy Services Inc. | Supply Chain                          | 1,676   |
| 317      | 571          | Xcel Energy Services Inc. | Transmission & Substations            | 7,899   |
| 318      | 571          | Xcel Energy Services Inc. | Vegetation Management & Pole Program  | 35,344  |
| 319      | 575.1        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 125,965 |
| 320      | 575.1        | Xcel Energy Services Inc. | Property Services                     | 10,133  |
| 321      | 575.1        | Xcel Energy Services Inc. | SS Company Benefits                   | 16,745  |
| 322      | 575.1        | Xcel Energy Services Inc. | Supply Chain                          | 24      |
| 323      | 575.2        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 268,641 |
| 324      | 575.2        | Xcel Energy Services Inc. | SS Company Benefits                   | 32,147  |
| 325      | 575.5        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 13,394  |
| 326      | 575.5        | Xcel Energy Services Inc. | SS Company Benefits                   | 1,654   |
| 327      | 575.6        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 23,557  |
| 328      | 575.6        | Xcel Energy Services Inc. | SS Company Benefits                   | 2,416   |
| 329      | 575.8        | Xcel Energy Services Inc. | Property Services                     | 36,932  |
| 330      | 575.8        | Xcel Energy Services Inc. | Supply Chain                          | 0       |
| 331      | 580          | Xcel Energy Services Inc. | Business Systems                      | 391     |
| 332      | 580          | Xcel Energy Services Inc. | Distribution Business Operations      | 194,137 |
| 333      | 580          | Xcel Energy Services Inc. | Distribution Electric Engineering     | 154,366 |
| 334      | 580          | Xcel Energy Services Inc. | Distribution Planning & Performance   | 133,525 |
| 335      | 580          | Xcel Energy Services Inc. | Enterprise Training                   | 897     |
| 336      | 580          | Xcel Energy Services Inc. | Gas Operations                        | 59,550  |
| 337      | 580          | Xcel Energy Services Inc. | Property Services                     | 2,502   |
| 338      | 580          | Xcel Energy Services Inc. | SS Company Benefits                   | 56,162  |
| 339      | 580          | Xcel Energy Services Inc. | Supply Chain                          | 5,491   |
| 340      | 580          | Xcel Energy Services Inc. | Transmission & Substations            | 54,397  |
| 341      | 580          | Xcel Energy Services Inc. | VP Distribution Operations            | 15      |
| 342      | 580          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 156     |
| 343      | 581          | Xcel Energy Services Inc. | Business Systems                      | 316,146 |
| 344      | 581          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 986     |
| 345      | 581          | Xcel Energy Services Inc. | Property Services                     | 6       |
| 346      | 581          | Xcel Energy Services Inc. | SS Company Benefits                   | 6,035   |
| 347      | 581          | Xcel Energy Services Inc. | Supply Chain                          | 382     |
| 348      | 582          | Xcel Energy Services Inc. | Property Services                     | 4,009   |
| 349      | 582          | Xcel Energy Services Inc. | SS Company Benefits                   | 1,066   |
| 350      | 582          | Xcel Energy Services Inc. | Supply Chain                          | 9,575   |
| 351      | 583          | Xcel Energy Services Inc. | Property Services                     | 211     |
| 352      | 583          | Xcel Energy Services Inc. | SS Company Benefits                   | 5,756   |
| 353      | 583          | Xcel Energy Services Inc. | Supply Chain                          | 5,447   |
| 354      | 583          | Xcel Energy Services Inc. | Vegetation Management & Pole Program  | 86,519  |
| 355      | 584          | Xcel Energy Services Inc. | Property Services                     | 10      |
| 356      | 584          | Xcel Energy Services Inc. | SS Company Benefits                   | 10      |
| 357      | 584          | Xcel Energy Services Inc. | Supply Chain                          | 37      |
| 358      | 585          | Xcel Energy Services Inc. | Distribution Business Operations      | 26,932  |
| 359      | 585          | Xcel Energy Services Inc. | Property Services                     | 52      |
| 360      | 585          | Xcel Energy Services Inc. | SS Company Benefits                   | 2,118   |
| 361      | 585          | Xcel Energy Services Inc. | Supply Chain                          | 122     |
| 362      | 586          | Xcel Energy Services Inc. | Business Systems                      | 212     |
| 363      | 586          | Xcel Energy Services Inc. | Distribution Business Operations      | 142,736 |
| 364      | 586          | Xcel Energy Services Inc. | Property Services                     | 796     |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount    |
|----------|--------------|---------------------------|---------------------------------------|-----------|
| 365      | 586          | Xcel Energy Services Inc. | SS Company Benefits                   | 16,303    |
| 366      | 586          | Xcel Energy Services Inc. | Supply Chain                          | 2,654     |
| 367      | 587          | Xcel Energy Services Inc. | Property Services                     | 0         |
| 368      | 587          | Xcel Energy Services Inc. | SS Company Benefits                   | 5         |
| 369      | 587          | Xcel Energy Services Inc. | Supply Chain                          | 15        |
| 370      | 588          | Xcel Energy Services Inc. | Business Systems                      | 554,533   |
| 371      | 588          | Xcel Energy Services Inc. | Distribution Business Operations      | 277,655   |
| 372      | 588          | Xcel Energy Services Inc. | Distribution Electric Engineering     | 26,875    |
| 373      | 588          | Xcel Energy Services Inc. | Enterprise Training                   | 221,816   |
| 374      | 588          | Xcel Energy Services Inc. | Finance & Corporate Development       | 21,017    |
| 375      | 588          | Xcel Energy Services Inc. | Gas Operations                        | 8,731     |
| 376      | 588          | Xcel Energy Services Inc. | Property Services                     | 563,679   |
| 377      | 588          | Xcel Energy Services Inc. | SS Company Benefits                   | 81,129    |
| 378      | 588          | Xcel Energy Services Inc. | Supply Chain                          | 50,902    |
| 379      | 588          | Xcel Energy Services Inc. | Transmission & Substations            | 7,267     |
| 380      | 588          | Xcel Energy Services Inc. | VP Distribution Operations            | 10,296    |
| 381      | 588          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 182,902   |
| 382      | 589          | Xcel Energy Services Inc. | Business Systems                      | 5         |
| 383      | 589          | Xcel Energy Services Inc. | Distribution Business Operations      | 4         |
| 384      | 589          | Xcel Energy Services Inc. | Distribution Electric Engineering     | 3,677     |
| 385      | 589          | Xcel Energy Services Inc. | Enterprise Training                   | 5         |
| 386      | 589          | Xcel Energy Services Inc. | Property Services                     | 2,040,705 |
| 387      | 589          | Xcel Energy Services Inc. | Supply Chain                          | 3         |
| 388      | 590          | Xcel Energy Services Inc. | ES Environmental                      | 27,148    |
| 389      | 590          | Xcel Energy Services Inc. | SS Company Benefits                   | 2,359     |
| 390      | 592          | Xcel Energy Services Inc. | Property Services                     | 68        |
| 391      | 592          | Xcel Energy Services Inc. | SS Company Benefits                   | 248       |
| 392      | 592          | Xcel Energy Services Inc. | Supply Chain                          | 903       |
| 393      | 593          | Xcel Energy Services Inc. | Corporate Other                       | (809)     |
| 394      | 593          | Xcel Energy Services Inc. | Property Services                     | 711       |
| 395      | 593          | Xcel Energy Services Inc. | SS Company Benefits                   | 20,755    |
| 396      | 593          | Xcel Energy Services Inc. | Supply Chain                          | 12,924    |
| 397      | 593          | Xcel Energy Services Inc. | Vegetation Management & Pole Program  | 173,686   |
| 398      | 594          | Xcel Energy Services Inc. | Property Services                     | 8         |
| 399      | 594          | Xcel Energy Services Inc. | SS Company Benefits                   | 7         |
| 400      | 594          | Xcel Energy Services Inc. | Supply Chain                          | 28        |
| 401      | 596          | Xcel Energy Services Inc. | Property Services                     | 191       |
| 402      | 596          | Xcel Energy Services Inc. | SS Company Benefits                   | 171       |
| 403      | 596          | Xcel Energy Services Inc. | Supply Chain                          | 702       |
| 404      | 598          | Xcel Energy Services Inc. | Distribution Business Operations      | 3,158     |
| 405      | 598          | Xcel Energy Services Inc. | Property Services                     | 0         |
| 406      | 598          | Xcel Energy Services Inc. | SS Company Benefits                   | 0         |
| 407      | 598          | Xcel Energy Services Inc. | Supply Chain                          | 0         |
| 408      | 901          | Xcel Energy Services Inc. | Customer Care                         | 39,405    |
| 409      | 901          | Xcel Energy Services Inc. | SS Company Benefits                   | 2,951     |
| 410      | 901          | Xcel Energy Services Inc. | Supply Chain                          | 21        |
| 411      | 902          | Xcel Energy Services Inc. | Business Systems                      | 485,360   |
| 412      | 902          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 251,817   |
| 413      | 902          | Xcel Energy Services Inc. | Customer Care                         | 19,465    |
| 414      | 902          | Xcel Energy Services Inc. | Enterprise Security                   | 8,266     |
| 415      | 902          | Xcel Energy Services Inc. | Property Services                     | 6,827     |
| 416      | 902          | Xcel Energy Services Inc. | SS Company Benefits                   | 12,536    |



## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
January 1, 2020 through December 31, 2020

| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount    |
|----------|--------------|---------------------------|---------------------------------------|-----------|
| 417      | 902          | Xcel Energy Services Inc. | Supply Chain                          | 13,858    |
| 418      | 903          | Xcel Energy Services Inc. | Business Systems                      | 960,053   |
| 419      | 903          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 904,456   |
| 420      | 903          | Xcel Energy Services Inc. | Customer Care                         | 2,327,529 |
| 421      | 903          | Xcel Energy Services Inc. | Property Services                     | 148       |
| 422      | 903          | Xcel Energy Services Inc. | SS Company Benefits                   | 250,343   |
| 423      | 903          | Xcel Energy Services Inc. | Supply Chain                          | 11,520    |
| 424      | 905          | Xcel Energy Services Inc. | Property Services                     | 90,463    |
| 425      | 905          | Xcel Energy Services Inc. | SS Company Benefits                   | 1,450     |
| 426      | 905          | Xcel Energy Services Inc. | Supply Chain                          | 225       |
| 427      | 908          | Xcel Energy Services Inc. | Customer Care                         | 64,834    |
| 428      | 908          | Xcel Energy Services Inc. | ES Environmental                      | 2,401     |
| 429      | 908          | Xcel Energy Services Inc. | Finance & Corporate Development       | 5,706     |
| 430      | 908          | Xcel Energy Services Inc. | Marketing                             | 9,515     |
| 431      | 908          | Xcel Energy Services Inc. | Property Services                     | 992       |
| 432      | 908          | Xcel Energy Services Inc. | SS Company Benefits                   | 8,897     |
| 433      | 908          | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 2,058     |
| 434      | 908          | Xcel Energy Services Inc. | Supply Chain                          | 1,812     |
| 435      | 909          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 45,350    |
| 436      | 909          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 28,480    |
| 437      | 910          | Xcel Energy Services Inc. | Marketing                             | 125       |
| 438      | 910          | Xcel Energy Services Inc. | Property Services                     | 48,878    |
| 439      | 910          | Xcel Energy Services Inc. | SS Company Benefits                   | 915       |
| 440      | 910          | Xcel Energy Services Inc. | Supply Chain                          | 116       |
| 441      | 912          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 35        |
| 442      | 912          | Xcel Energy Services Inc. | Marketing                             | 62,379    |
| 443      | 912          | Xcel Energy Services Inc. | Property Services                     | 58        |
| 444      | 912          | Xcel Energy Services Inc. | SS Company Benefits                   | 904       |
| 445      | 912          | Xcel Energy Services Inc. | Supply Chain                          | 295       |
| 446      | 916          | Xcel Energy Services Inc. | Property Services                     | 4,738     |
| 447      | 916          | Xcel Energy Services Inc. | SS Company Benefits                   | 67        |
| 448      | 916          | Xcel Energy Services Inc. | Supply Chain                          | 12        |
| 449      | 920          | Xcel Energy Services Inc. | Aviation & Travel Services            | 177,332   |
| 450      | 920          | Xcel Energy Services Inc. | Business Systems                      | 4,173,179 |
| 451      | 920          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 885,589   |
| 452      | 920          | Xcel Energy Services Inc. | Chief Executive Officer               | 391,106   |
| 453      | 920          | Xcel Energy Services Inc. | Chief Financial Officer               | 92,342    |
| 454      | 920          | Xcel Energy Services Inc. | Controller                            | 2,924,211 |
| 455      | 920          | Xcel Energy Services Inc. | Corporate Giving                      | 20,911    |
| 456      | 920          | Xcel Energy Services Inc. | Corporate Secretary                   | 28,240    |
| 457      | 920          | Xcel Energy Services Inc. | Corporate Strategy and Communication  | 541,168   |
| 458      | 920          | Xcel Energy Services Inc. | Distribution Business Operations      | 85,576    |
| 459      | 920          | Xcel Energy Services Inc. | Distribution Planning & Performance   | 28,276    |
| 460      | 920          | Xcel Energy Services Inc. | Enterprise Security                   | 1,880,770 |
| 461      | 920          | Xcel Energy Services Inc. | Enterprise Training                   | 479,063   |
| 462      | 920          | Xcel Energy Services Inc. | ES Business Operations                | 60        |
| 463      | 920          | Xcel Energy Services Inc. | ES Engineering & Construction         | 10,705    |
| 464      | 920          | Xcel Energy Services Inc. | ES Environmental                      | 622,686   |
| 465      | 920          | Xcel Energy Services Inc. | ES VP Energy Supply                   | (8,523)   |
| 466      | 920          | Xcel Energy Services Inc. | ES VP Operations                      | 221,074   |
| 467      | 920          | Xcel Energy Services Inc. | Finance & Corporate Development       | 2,511,675 |
| 468      | 920          | Xcel Energy Services Inc. | GC Claims                             | 154,002   |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount     |
|----------|--------------|---------------------------|---------------------------------------|------------|
| 469      | 920          | Xcel Energy Services Inc. | GC Legal Services                     | 1,631,985  |
| 470      | 920          | Xcel Energy Services Inc. | Human Resources                       | 1,515,535  |
| 471      | 920          | Xcel Energy Services Inc. | Investor Relations                    | 50,848     |
| 472      | 920          | Xcel Energy Services Inc. | Marketing                             | 399,606    |
| 473      | 920          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 366,041    |
| 474      | 920          | Xcel Energy Services Inc. | Policy & Regulatory Compliance        | 654,699    |
| 475      | 920          | Xcel Energy Services Inc. | Property Services                     | 50,400     |
| 476      | 920          | Xcel Energy Services Inc. | PSCo President                        | 118,360    |
| 477      | 920          | Xcel Energy Services Inc. | Resource Planning                     | 236,156    |
| 478      | 920          | Xcel Energy Services Inc. | Risk Management and Audit Services    | 584,756    |
| 479      | 920          | Xcel Energy Services Inc. | SS Company Benefits                   | 11,202,230 |
| 480      | 920          | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 88,578     |
| 481      | 920          | Xcel Energy Services Inc. | Supply Chain                          | 77,769     |
| 482      | 920          | Xcel Energy Services Inc. | Tax Services                          | 478,387    |
| 483      | 920          | Xcel Energy Services Inc. | Treasurer                             | 442,393    |
| 484      | 920          | Xcel Energy Services Inc. | VP Distribution Operations            | 60,432     |
| 485      | 920          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 1,072,318  |
| 486      | 921          | Xcel Energy Services Inc. | Aviation & Travel Services            | 303,968    |
| 487      | 921          | Xcel Energy Services Inc. | Business Systems                      | 13,864,532 |
| 488      | 921          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 131,356    |
| 489      | 921          | Xcel Energy Services Inc. | Chief Executive Officer               | 2,671      |
| 490      | 921          | Xcel Energy Services Inc. | Chief Financial Officer               | 79,820     |
| 491      | 921          | Xcel Energy Services Inc. | Controller                            | 64,099     |
| 492      | 921          | Xcel Energy Services Inc. | Corporate Giving                      | 6,417      |
| 493      | 921          | Xcel Energy Services Inc. | Corporate Other                       | 1,300,674  |
| 494      | 921          | Xcel Energy Services Inc. | Corporate Secretary                   | 582        |
| 495      | 921          | Xcel Energy Services Inc. | Corporate Strategy and Communication  | 46,315     |
| 496      | 921          | Xcel Energy Services Inc. | Distribution Business Operations      | 7,938      |
| 497      | 921          | Xcel Energy Services Inc. | Distribution Planning & Performance   | 11,717     |
| 498      | 921          | Xcel Energy Services Inc. | Enterprise Security                   | 305,349    |
| 499      | 921          | Xcel Energy Services Inc. | Enterprise Training                   | 36,222     |
| 500      | 921          | Xcel Energy Services Inc. | ES Business Operations                | 17         |
| 501      | 921          | Xcel Energy Services Inc. | ES Engineering & Construction         | 3,899      |
| 502      | 921          | Xcel Energy Services Inc. | ES Environmental                      | 13,148     |
| 503      | 921          | Xcel Energy Services Inc. | ES Performance Optimization           | 79         |
| 504      | 921          | Xcel Energy Services Inc. | ES VP Energy Supply                   | 513        |
| 505      | 921          | Xcel Energy Services Inc. | ES VP Operations                      | 19,653     |
| 506      | 921          | Xcel Energy Services Inc. | Finance & Corporate Development       | 57,908     |
| 507      | 921          | Xcel Energy Services Inc. | GC Claims                             | 8,251      |
| 508      | 921          | Xcel Energy Services Inc. | GC Legal Services                     | 111,091    |
| 509      | 921          | Xcel Energy Services Inc. | Human Resources                       | (23,058)   |
| 510      | 921          | Xcel Energy Services Inc. | Investor Relations                    | 120,305    |
| 511      | 921          | Xcel Energy Services Inc. | Marketing                             | 43,398     |
| 512      | 921          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 28,545     |
| 513      | 921          | Xcel Energy Services Inc. | Policy & Regulatory Compliance        | 25,933     |
| 514      | 921          | Xcel Energy Services Inc. | Property Services                     | 273,204    |
| 515      | 921          | Xcel Energy Services Inc. | PSCo President                        | 1,867      |
| 516      | 921          | Xcel Energy Services Inc. | Resource Planning                     | 42,075     |
| 517      | 921          | Xcel Energy Services Inc. | Risk Management and Audit Services    | 14,086     |
| 518      | 921          | Xcel Energy Services Inc. | SS Company Benefits                   | 107,776    |
| 519      | 921          | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 19,809     |
| 520      | 921          | Xcel Energy Services Inc. | Supply Chain                          | 9,159      |

Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount    |
|----------|--------------|---------------------------|---------------------------------------|-----------|
| 521      | 921          | Xcel Energy Services Inc. | Tax Services                          | 17,222    |
| 522      | 921          | Xcel Energy Services Inc. | Treasurer                             | 291,516   |
| 523      | 921          | Xcel Energy Services Inc. | VP Distribution Operations            | 35,748    |
| 524      | 921          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 91,825    |
| 525      | 922          | Xcel Energy Services Inc. | GC Legal Services                     | (151,005) |
| 526      | 922          | Xcel Energy Services Inc. | SPS President                         | (22,389)  |
| 527      | 922          | Xcel Energy Services Inc. | SS Company Benefits                   | (75,480)  |
| 528      | 922          | Xcel Energy Services Inc. | Treasurer                             | (257,711) |
| 529      | 923          | Xcel Energy Services Inc. | Aviation & Travel Services            | 16,369    |
| 530      | 923          | Xcel Energy Services Inc. | Business Systems                      | 1,907,335 |
| 531      | 923          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 375,293   |
| 532      | 923          | Xcel Energy Services Inc. | Chief Executive Officer               | 37,395    |
| 533      | 923          | Xcel Energy Services Inc. | Chief Financial Officer               | 2,946     |
| 534      | 923          | Xcel Energy Services Inc. | Controller                            | 712,246   |
| 535      | 923          | Xcel Energy Services Inc. | Corporate Giving                      | 96        |
| 536      | 923          | Xcel Energy Services Inc. | Corporate Other                       | (145)     |
| 537      | 923          | Xcel Energy Services Inc. | Corporate Secretary                   | 4,840     |
| 538      | 923          | Xcel Energy Services Inc. | Corporate Strategy and Communication  | 46,441    |
| 539      | 923          | Xcel Energy Services Inc. | Distribution Business Operations      | 1,157     |
| 540      | 923          | Xcel Energy Services Inc. | Distribution Planning & Performance   | 376       |
| 541      | 923          | Xcel Energy Services Inc. | Enterprise Security                   | 1,077,770 |
| 542      | 923          | Xcel Energy Services Inc. | Enterprise Training                   | 188,348   |
| 543      | 923          | Xcel Energy Services Inc. | ES Environmental                      | 32,554    |
| 544      | 923          | Xcel Energy Services Inc. | ES VP Energy Supply                   | 65        |
| 545      | 923          | Xcel Energy Services Inc. | ES VP Operations                      | 101,529   |
| 546      | 923          | Xcel Energy Services Inc. | Finance & Corporate Development       | 59,804    |
| 547      | 923          | Xcel Energy Services Inc. | GC Claims                             | 16        |
| 548      | 923          | Xcel Energy Services Inc. | GC Legal Services                     | 197,445   |
| 549      | 923          | Xcel Energy Services Inc. | Human Resources                       | 193,203   |
| 550      | 923          | Xcel Energy Services Inc. | Investor Relations                    | 2,422     |
| 551      | 923          | Xcel Energy Services Inc. | Marketing                             | 404,576   |
| 552      | 923          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 11,103    |
| 553      | 923          | Xcel Energy Services Inc. | Policy & Regulatory Compliance        | 67,401    |
| 554      | 923          | Xcel Energy Services Inc. | Property Services                     | 49,636    |
| 555      | 923          | Xcel Energy Services Inc. | Resource Planning                     | 36,980    |
| 556      | 923          | Xcel Energy Services Inc. | Risk Management and Audit Services    | 100,602   |
| 557      | 923          | Xcel Energy Services Inc. | SS Company Benefits                   | 1,037     |
| 558      | 923          | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 28,643    |
| 559      | 923          | Xcel Energy Services Inc. | Supply Chain                          | 22,701    |
| 560      | 923          | Xcel Energy Services Inc. | Tax Services                          | 120,004   |
| 561      | 923          | Xcel Energy Services Inc. | Treasurer                             | 353       |
| 562      | 923          | Xcel Energy Services Inc. | VP Distribution Operations            | 12,922    |
| 563      | 923          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 5,191     |
| 564      | 924          | Xcel Energy Services Inc. | Aviation & Travel Services            | 7,417     |
| 565      | 924          | Xcel Energy Services Inc. | Treasurer                             | 1,868     |
| 566      | 925          | Xcel Energy Services Inc. | Aviation & Travel Services            | 1,912     |
| 567      | 925          | Xcel Energy Services Inc. | Business Systems                      | 514       |
| 568      | 925          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 96        |
| 569      | 925          | Xcel Energy Services Inc. | Chief Executive Officer               | 21        |
| 570      | 925          | Xcel Energy Services Inc. | Chief Financial Officer               | 9         |
| 571      | 925          | Xcel Energy Services Inc. | Controller                            | 344       |
| 572      | 925          | Xcel Energy Services Inc. | Corporate Giving                      | 1         |

## Southwestern Public Service Company

Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount    |
|----------|--------------|---------------------------|---------------------------------------|-----------|
| 573      | 925          | Xcel Energy Services Inc. | Corporate Secretary                   | 3         |
| 574      | 925          | Xcel Energy Services Inc. | Corporate Strategy and Communication  | 53        |
| 575      | 925          | Xcel Energy Services Inc. | Customer Care                         | 257       |
| 576      | 925          | Xcel Energy Services Inc. | Distribution Business Operations      | 77        |
| 577      | 925          | Xcel Energy Services Inc. | Distribution Electric Engineering     | 22        |
| 578      | 925          | Xcel Energy Services Inc. | Distribution Planning & Performance   | 35        |
| 579      | 925          | Xcel Energy Services Inc. | Enterprise Security                   | 239       |
| 580      | 925          | Xcel Energy Services Inc. | Enterprise Training                   | 138       |
| 581      | 925          | Xcel Energy Services Inc. | ES Business Operations                | 54        |
| 582      | 925          | Xcel Energy Services Inc. | ES Engineering & Construction         | 164       |
| 583      | 925          | Xcel Energy Services Inc. | ES Environmental                      | 375       |
| 584      | 925          | Xcel Energy Services Inc. | ES Performance Optimization           | 109       |
| 585      | 925          | Xcel Energy Services Inc. | ES VP Energy Supply                   | 6         |
| 586      | 925          | Xcel Energy Services Inc. | ES VP Operations                      | 44        |
| 587      | 925          | Xcel Energy Services Inc. | ES Wind                               | 51        |
| 588      | 925          | Xcel Energy Services Inc. | Finance & Corporate Development       | 351       |
| 589      | 925          | Xcel Energy Services Inc. | Gas Operations                        | 4         |
| 590      | 925          | Xcel Energy Services Inc. | GC Claims                             | 1         |
| 591      | 925          | Xcel Energy Services Inc. | GC Legal Services                     | 118       |
| 592      | 925          | Xcel Energy Services Inc. | Human Resources                       | 166       |
| 593      | 925          | Xcel Energy Services Inc. | Investor Relations                    | 7         |
| 594      | 925          | Xcel Energy Services Inc. | Marketing                             | 43        |
| 595      | 925          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 352       |
| 596      | 925          | Xcel Energy Services Inc. | Policy & Regulatory Compliance        | 78        |
| 597      | 925          | Xcel Energy Services Inc. | Property Services                     | 34        |
| 598      | 925          | Xcel Energy Services Inc. | PSCo President                        | 12        |
| 599      | 925          | Xcel Energy Services Inc. | Resource Planning                     | 45        |
| 600      | 925          | Xcel Energy Services Inc. | Risk Management and Audit Services    | 100       |
| 601      | 925          | Xcel Energy Services Inc. | SS Company Benefits                   | 42,696    |
| 602      | 925          | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 20        |
| 603      | 925          | Xcel Energy Services Inc. | Supply Chain                          | (2)       |
| 604      | 925          | Xcel Energy Services Inc. | Tax Services                          | 41        |
| 605      | 925          | Xcel Energy Services Inc. | Transmission & Substations            | 621       |
| 606      | 925          | Xcel Energy Services Inc. | Treasurer                             | 2,395,647 |
| 607      | 925          | Xcel Energy Services Inc. | VP Distribution Operations            | (2)       |
| 608      | 925          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 114       |
| 609      | 926          | Xcel Energy Services Inc. | Aviation & Travel Services            | 3,033     |
| 610      | 926          | Xcel Energy Services Inc. | Business Systems                      | 129,777   |
| 611      | 926          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 19,629    |
| 612      | 926          | Xcel Energy Services Inc. | Chief Executive Officer               | 4,328     |
| 613      | 926          | Xcel Energy Services Inc. | Chief Financial Officer               | 1,907     |
| 614      | 926          | Xcel Energy Services Inc. | Controller                            | 68,372    |
| 615      | 926          | Xcel Energy Services Inc. | Corporate Giving                      | 225       |
| 616      | 926          | Xcel Energy Services Inc. | Corporate Secretary                   | 547       |
| 617      | 926          | Xcel Energy Services Inc. | Corporate Strategy and Communication  | 10,761    |
| 618      | 926          | Xcel Energy Services Inc. | Customer Care                         | 51,673    |
| 619      | 926          | Xcel Energy Services Inc. | Distribution Business Operations      | 15,702    |
| 620      | 926          | Xcel Energy Services Inc. | Distribution Electric Engineering     | 4,263     |
| 621      | 926          | Xcel Energy Services Inc. | Distribution Planning & Performance   | 7,174     |
| 622      | 926          | Xcel Energy Services Inc. | Enterprise Security                   | 48,613    |
| 623      | 926          | Xcel Energy Services Inc. | Enterprise Training                   | 28,101    |
| 624      | 926          | Xcel Energy Services Inc. | ES Business Operations                | 11,003    |

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Summary of Test Year Expense by Affiliate  
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| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount    |
|----------|--------------|---------------------------|---------------------------------------|-----------|
| 625      | 926          | Xcel Energy Services Inc. | ES Engineering & Construction         | 33,472    |
| 626      | 926          | Xcel Energy Services Inc. | ES Environmental                      | 76,331    |
| 627      | 926          | Xcel Energy Services Inc. | ES Performance Optimization           | 22,176    |
| 628      | 926          | Xcel Energy Services Inc. | ES VP Energy Supply                   | 1,185     |
| 629      | 926          | Xcel Energy Services Inc. | ES VP Operations                      | 8,999     |
| 630      | 926          | Xcel Energy Services Inc. | ES Wind                               | 10,409    |
| 631      | 926          | Xcel Energy Services Inc. | Finance & Corporate Development       | 71,191    |
| 632      | 926          | Xcel Energy Services Inc. | Gas Operations                        | 854       |
| 633      | 926          | Xcel Energy Services Inc. | GC Claims                             | 139       |
| 634      | 926          | Xcel Energy Services Inc. | GC Legal Services                     | 22,445    |
| 635      | 926          | Xcel Energy Services Inc. | Human Resources                       | 33,816    |
| 636      | 926          | Xcel Energy Services Inc. | Investor Relations                    | 1,506     |
| 637      | 926          | Xcel Energy Services Inc. | Marketing                             | 8,853     |
| 638      | 926          | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 71,291    |
| 639      | 926          | Xcel Energy Services Inc. | Policy & Regulatory Compliance        | 15,595    |
| 640      | 926          | Xcel Energy Services Inc. | Property Services                     | 5,031     |
| 641      | 926          | Xcel Energy Services Inc. | PSCo President                        | 2,507     |
| 642      | 926          | Xcel Energy Services Inc. | Resource Planning                     | 9,232     |
| 643      | 926          | Xcel Energy Services Inc. | Risk Management and Audit Services    | 20,419    |
| 644      | 926          | Xcel Energy Services Inc. | SS Company Benefits                   | 8,446,099 |
| 645      | 926          | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 4,106     |
| 646      | 926          | Xcel Energy Services Inc. | Supply Chain                          | 352       |
| 647      | 926          | Xcel Energy Services Inc. | Tax Services                          | 8,304     |
| 648      | 926          | Xcel Energy Services Inc. | Transmission & Substations            | 129,298   |
| 649      | 926          | Xcel Energy Services Inc. | Treasurer                             | 10,909    |
| 650      | 926          | Xcel Energy Services Inc. | VP Distribution Operations            | 721       |
| 651      | 926          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 23,278    |
| 652      | 928          | Xcel Energy Services Inc. | GC Legal Services                     | 3,525     |
| 653      | 928          | Xcel Energy Services Inc. | Property Services                     | 87        |
| 654      | 928          | Xcel Energy Services Inc. | SS Company Benefits                   | 1,763     |
| 655      | 928          | Xcel Energy Services Inc. | Supply Chain                          | 4,620     |
| 656      | 930.1        | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 973,160   |
| 657      | 930.1        | Xcel Energy Services Inc. | Corporate Giving                      | 52        |
| 658      | 930.1        | Xcel Energy Services Inc. | Customer Care                         | 388       |
| 659      | 930.1        | Xcel Energy Services Inc. | Enterprise Security                   | 79,916    |
| 660      | 930.1        | Xcel Energy Services Inc. | ES Environmental                      | 61        |
| 661      | 930.1        | Xcel Energy Services Inc. | ES Performance Optimization           | 186       |
| 662      | 930.1        | Xcel Energy Services Inc. | Finance & Corporate Development       | 29        |
| 663      | 930.1        | Xcel Energy Services Inc. | GC Legal Services                     | 323       |
| 664      | 930.1        | Xcel Energy Services Inc. | Human Resources                       | (14,170)  |
| 665      | 930.1        | Xcel Energy Services Inc. | Marketing                             | 1,069     |
| 666      | 930.1        | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 3,611     |
| 667      | 930.1        | Xcel Energy Services Inc. | Supply Chain                          | 79        |
| 668      | 930.1        | Xcel Energy Services Inc. | Workforce Relations & Safety          | 1,254     |
| 669      | 930.2        | Xcel Energy Services Inc. | Business Systems                      | 262       |
| 670      | 930.2        | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 13,363    |
| 671      | 930.2        | Xcel Energy Services Inc. | Chief Executive Officer               | 932,491   |
| 672      | 930.2        | Xcel Energy Services Inc. | Corporate Giving                      | 892       |
| 673      | 930.2        | Xcel Energy Services Inc. | Corporate Secretary                   | 196       |
| 674      | 930.2        | Xcel Energy Services Inc. | Distribution Business Operations      | 1         |
| 675      | 930.2        | Xcel Energy Services Inc. | Distribution Electric Engineering     | 185,588   |
| 676      | 930.2        | Xcel Energy Services Inc. | ES Environmental                      | 29,326    |

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| Line No. | FERC Account | Affiliate                 | Class/Service                         | Amount               |
|----------|--------------|---------------------------|---------------------------------------|----------------------|
| 677      | 930.2        | Xcel Energy Services Inc. | ES VP Operations                      | 3,906                |
| 678      | 930.2        | Xcel Energy Services Inc. | GC Legal Services                     | (65)                 |
| 679      | 930.2        | Xcel Energy Services Inc. | Human Resources                       | 3,591                |
| 680      | 930.2        | Xcel Energy Services Inc. | Investor Relations                    | 39,207               |
| 681      | 930.2        | Xcel Energy Services Inc. | Marketing                             | 2,053                |
| 682      | 930.2        | Xcel Energy Services Inc. | OS Senior VP - Commercial Operations  | 5,929                |
| 683      | 930.2        | Xcel Energy Services Inc. | Policy & Regulatory Compliance        | 4,665                |
| 684      | 930.2        | Xcel Energy Services Inc. | Property Services                     | 2                    |
| 685      | 930.2        | Xcel Energy Services Inc. | Risk Management and Audit Services    | 8,574                |
| 686      | 930.2        | Xcel Energy Services Inc. | SS Company Benefits                   | 17                   |
| 687      | 930.2        | Xcel Energy Services Inc. | Strategic Revenue Initiatives         | 228                  |
| 688      | 930.2        | Xcel Energy Services Inc. | Supply Chain                          | 227                  |
| 689      | 930.2        | Xcel Energy Services Inc. | Transmission & Substations            | 60,540               |
| 690      | 930.2        | Xcel Energy Services Inc. | Vegetation Management & Pole Program  | 300                  |
| 691      | 930.2        | Xcel Energy Services Inc. | Workforce Relations & Safety          | 554                  |
| 692      | 931          | Xcel Energy Services Inc. | Aviation & Travel Services            | 445                  |
| 693      | 931          | Xcel Energy Services Inc. | Business Systems                      | 11,869,288           |
| 694      | 931          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 8,626                |
| 695      | 931          | Xcel Energy Services Inc. | Chief Executive Officer               | 7,828                |
| 696      | 931          | Xcel Energy Services Inc. | Customer Care                         | 216                  |
| 697      | 931          | Xcel Energy Services Inc. | Distribution Business Operations      | 38                   |
| 698      | 931          | Xcel Energy Services Inc. | Enterprise Security                   | 2,633                |
| 699      | 931          | Xcel Energy Services Inc. | Enterprise Training                   | 642                  |
| 700      | 931          | Xcel Energy Services Inc. | ES VP Operations                      | 2,151                |
| 701      | 931          | Xcel Energy Services Inc. | GC Legal Services                     | 41                   |
| 702      | 931          | Xcel Energy Services Inc. | Marketing                             | 115                  |
| 703      | 931          | Xcel Energy Services Inc. | Policy & Regulatory Compliance        | 3                    |
| 704      | 931          | Xcel Energy Services Inc. | Property Services                     | 1,894,090            |
| 705      | 931          | Xcel Energy Services Inc. | Resource Planning                     | 1                    |
| 706      | 931          | Xcel Energy Services Inc. | Supply Chain                          | 3                    |
| 707      | 931          | Xcel Energy Services Inc. | VP Distribution Operations            | 1,638                |
| 708      | 931          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 961                  |
| 709      | 935          | Xcel Energy Services Inc. | Aviation & Travel Services            | 27,492               |
| 710      | 935          | Xcel Energy Services Inc. | Business Systems                      | 177                  |
| 711      | 935          | Xcel Energy Services Inc. | Chief Customer and Innovation Officer | 3                    |
| 712      | 935          | Xcel Energy Services Inc. | Customer Care                         | 28,913               |
| 713      | 935          | Xcel Energy Services Inc. | Property Services                     | 99                   |
| 714      | 935          | Xcel Energy Services Inc. | Workforce Relations & Safety          | 138                  |
| 715      |              |                           |                                       | <b>\$129,954,544</b> |

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

This schedule contains estimates for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this case, as required by PURA § 36.112.

**Southwestern Public Service Company**

**Summary of Adjustments to Test Year Expense by Affiliate  
October 1, 2019 through September 30, 2020**

| <b>Line No.</b> | <b>FERC Account</b> | <b>Affiliate</b>             | <b>Reason for Adjustment</b> | <b>Amount</b> |
|-----------------|---------------------|------------------------------|------------------------------|---------------|
| 1               | 408.1               | Xcel Energy Services Inc.    | Aviation Adjustment          | \$ (912)      |
| 2               | 408.1               | Xcel Energy Services Inc.    | Foundation Adjustment        | (1,600)       |
| 3               | 500                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (591)         |
| 4               | 500                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (6,943)       |
| 5               | 500                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 1             |
| 6               | 500                 | Xcel Energy Services Inc.    | Wage Adjustment              | 54,259        |
| 7               | 501                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (15)          |
| 8               | 501                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (4,743)       |
| 9               | 501                 | Xcel Energy Services Inc.    | Wage Adjustment              | 36,431        |
| 10              | 502                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (1)           |
| 11              | 502                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (13)          |
| 12              | 502                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 59            |
| 13              | 502                 | Xcel Energy Services Inc.    | Wage Adjustment              | 86            |
| 14              | 505                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (1)           |
| 15              | 505                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (18)          |
| 16              | 505                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 74            |
| 17              | 505                 | Xcel Energy Services Inc.    | Wage Adjustment              | 112           |
| 18              | 506                 | Northern States Power - MN   | Incentive Adjustment         | (0)           |
| 19              | 506                 | Northern States Power - MN   | Wage Adjustment              | 1             |
| 20              | 506                 | Northern States Power - WI   | Wage Adjustment              | 6             |
| 21              | 506                 | Public Service Company of Co | Incentive Adjustment         | 0             |
| 22              | 506                 | Public Service Company of Co | Wage Adjustment              | (0)           |
| 23              | 506                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (944)         |
| 24              | 506                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (7,698)       |
| 25              | 506                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 147           |
| 26              | 506                 | Xcel Energy Services Inc.    | Wage Adjustment              | 67,939        |
| 27              | 510                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (0)           |
| 28              | 510                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (302)         |
| 29              | 510                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 4             |
| 30              | 510                 | Xcel Energy Services Inc.    | Wage Adjustment              | 4,780         |
| 31              | 511                 | Public Service Company of Co | Wage Adjustment              | 124           |
| 32              | 511                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (2)           |
| 33              | 511                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (28)          |
| 34              | 511                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 136           |
| 35              | 511                 | Xcel Energy Services Inc.    | Wage Adjustment              | 198           |
| 36              | 512                 | Northern States Power - MN   | Wage Adjustment              | 74            |
| 37              | 512                 | Public Service Company of Co | Wage Adjustment              | 3             |
| 38              | 512                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (76)          |
| 39              | 512                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (2,530)       |
| 40              | 512                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 197           |
| 41              | 512                 | Xcel Energy Services Inc.    | Wage Adjustment              | 19,902        |
| 42              | 513                 | Northern States Power - MN   | Wage Adjustment              | 4             |
| 43              | 513                 | Public Service Company of Co | Wage Adjustment              | 1             |
| 44              | 513                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (3)           |
| 45              | 513                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (1,283)       |

**Southwestern Public Service Company**

**Summary of Adjustments to Test Year Expense by Affiliate  
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| <b>Line No.</b> | <b>FERC Account</b> | <b>Affiliate</b>             | <b>Reason for Adjustment</b> | <b>Amount</b> |
|-----------------|---------------------|------------------------------|------------------------------|---------------|
| 46              | 513                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 194           |
| 47              | 513                 | Xcel Energy Services Inc.    | Wage Adjustment              | 10,538        |
| 48              | 514                 | Northern States Power - MN   | Wage Adjustment              | 32            |
| 49              | 514                 | Public Service Company of Co | Wage Adjustment              | 13            |
| 50              | 514                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (3)           |
| 51              | 514                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (39)          |
| 52              | 514                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 187           |
| 53              | 514                 | Xcel Energy Services Inc.    | Wage Adjustment              | 759           |
| 54              | 546                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (62)          |
| 55              | 546                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (1,529)       |
| 56              | 546                 | Xcel Energy Services Inc.    | Wage Adjustment              | 11,431        |
| 57              | 548                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (0)           |
| 58              | 548                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 0             |
| 59              | 548                 | Xcel Energy Services Inc.    | Wage Adjustment              | 1,141         |
| 60              | 549                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (5)           |
| 61              | 549                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (688)         |
| 62              | 549                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 221           |
| 63              | 549                 | Xcel Energy Services Inc.    | Wage Adjustment              | 6,321         |
| 64              | 551                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (1,210)       |
| 65              | 551                 | Xcel Energy Services Inc.    | Wage Adjustment              | 11,200        |
| 66              | 552                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (0)           |
| 67              | 552                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (1)           |
| 68              | 552                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 6             |
| 69              | 552                 | Xcel Energy Services Inc.    | Wage Adjustment              | 8             |
| 70              | 553                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (0)           |
| 71              | 553                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (1,169)       |
| 72              | 553                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 29            |
| 73              | 553                 | Xcel Energy Services Inc.    | Wage Adjustment              | 9,105         |
| 74              | 554                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (2)           |
| 75              | 554                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (20)          |
| 76              | 554                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 136           |
| 77              | 554                 | Xcel Energy Services Inc.    | Wage Adjustment              | 528           |
| 78              | 556                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (137)         |
| 79              | 556                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (2,782)       |
| 80              | 556                 | Xcel Energy Services Inc.    | Wage Adjustment              | 28,039        |
| 81              | 557                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (505)         |
| 82              | 557                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (5,546)       |
| 83              | 557                 | Xcel Energy Services Inc.    | SIP Expense Adjustment       | (497,465)     |
| 84              | 557                 | Xcel Energy Services Inc.    | Wage Adjustment              | 48,051        |
| 85              | 560                 | Public Service Company of Co | Wage Adjustment              | 5             |
| 86              | 560                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (35,261)      |
| 87              | 560                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (19,133)      |
| 88              | 560                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 22            |
| 89              | 560                 | Xcel Energy Services Inc.    | Wage Adjustment              | 163,751       |
| 90              | 561.2               | Xcel Energy Services Inc.    | Business Area Adjustment     | (31)          |



**Southwestern Public Service Company**

**Summary of Adjustments to Test Year Expense by Affiliate  
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| <b>Line No.</b> | <b>FERC Account</b> | <b>Affiliate</b>             | <b>Reason for Adjustment</b> | <b>Amount</b> |
|-----------------|---------------------|------------------------------|------------------------------|---------------|
| 91              | 561.2               | Xcel Energy Services Inc.    | Incentive Adjustment         | (694)         |
| 92              | 561.2               | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 1             |
| 93              | 561.2               | Xcel Energy Services Inc.    | Wage Adjustment              | 5,593         |
| 94              | 561.5               | Xcel Energy Services Inc.    | Business Area Adjustment     | (6)           |
| 95              | 561.5               | Xcel Energy Services Inc.    | Incentive Adjustment         | (8)           |
| 96              | 561.5               | Xcel Energy Services Inc.    | Wage Adjustment              | 389           |
| 97              | 561.6               | Xcel Energy Services Inc.    | Business Area Adjustment     | (0)           |
| 98              | 561.6               | Xcel Energy Services Inc.    | Incentive Adjustment         | (1)           |
| 99              | 561.6               | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 2             |
| 100             | 561.6               | Xcel Energy Services Inc.    | Wage Adjustment              | 4             |
| 101             | 561.7               | Xcel Energy Services Inc.    | Incentive Adjustment         | (507)         |
| 102             | 561.7               | Xcel Energy Services Inc.    | Wage Adjustment              | 3,524         |
| 103             | 562                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (0)           |
| 104             | 562                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (1)           |
| 105             | 562                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 1             |
| 106             | 562                 | Xcel Energy Services Inc.    | Wage Adjustment              | 10            |
| 107             | 563                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (0)           |
| 108             | 563                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (21)          |
| 109             | 563                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 74            |
| 110             | 563                 | Xcel Energy Services Inc.    | Wage Adjustment              | 143           |
| 111             | 566                 | Northern States Power - MN   | Wage Adjustment              | 0             |
| 112             | 566                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (95)          |
| 113             | 566                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (2,021)       |
| 114             | 566                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 25            |
| 115             | 566                 | Xcel Energy Services Inc.    | Wage Adjustment              | 15,628        |
| 116             | 570                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (0)           |
| 117             | 570                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (4)           |
| 118             | 570                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 28            |
| 119             | 570                 | Xcel Energy Services Inc.    | Wage Adjustment              | 41            |
| 120             | 571                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (4)           |
| 121             | 571                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (151)         |
| 122             | 571                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 27            |
| 123             | 571                 | Xcel Energy Services Inc.    | Wage Adjustment              | 1,282         |
| 124             | 575.1               | Xcel Energy Services Inc.    | Business Area Adjustment     | (60)          |
| 125             | 575.1               | Xcel Energy Services Inc.    | Incentive Adjustment         | (519)         |
| 126             | 575.1               | Xcel Energy Services Inc.    | Wage Adjustment              | 3,612         |
| 127             | 575.2               | Xcel Energy Services Inc.    | Incentive Adjustment         | (997)         |
| 128             | 575.2               | Xcel Energy Services Inc.    | Wage Adjustment              | 7,965         |
| 129             | 575.5               | Xcel Energy Services Inc.    | Incentive Adjustment         | (51)          |
| 130             | 575.5               | Xcel Energy Services Inc.    | Wage Adjustment              | 395           |
| 131             | 575.6               | Xcel Energy Services Inc.    | Incentive Adjustment         | (75)          |
| 132             | 575.6               | Xcel Energy Services Inc.    | Wage Adjustment              | 693           |
| 133             | 580                 | Northern States Power - MN   | Wage Adjustment              | 50            |
| 134             | 580                 | Public Service Company of Co | Incentive Adjustment         | (0)           |
| 135             | 580                 | Public Service Company of Co | Wage Adjustment              | 19            |

**Southwestern Public Service Company**

**Summary of Adjustments to Test Year Expense by Affiliate  
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| <b>Line No.</b> | <b>FERC Account</b> | <b>Affiliate</b>             | <b>Reason for Adjustment</b> | <b>Amount</b> |
|-----------------|---------------------|------------------------------|------------------------------|---------------|
| 136             | 580                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (4,892)       |
| 137             | 580                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (1,710)       |
| 138             | 580                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 87            |
| 139             | 580                 | Xcel Energy Services Inc.    | Wage Adjustment              | 13,463        |
| 140             | 581                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (2)           |
| 141             | 581                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (188)         |
| 142             | 581                 | Xcel Energy Services Inc.    | Wage Adjustment              | 1,564         |
| 143             | 582                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (3)           |
| 144             | 582                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (33)          |
| 145             | 582                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 1             |
| 146             | 582                 | Xcel Energy Services Inc.    | Wage Adjustment              | 238           |
| 147             | 583                 | Northern States Power - MN   | Wage Adjustment              | 1             |
| 148             | 583                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (74)          |
| 149             | 583                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (156)         |
| 150             | 583                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 68            |
| 151             | 583                 | Xcel Energy Services Inc.    | Wage Adjustment              | 1,489         |
| 152             | 584                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (0)           |
| 153             | 584                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (0)           |
| 154             | 584                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 1             |
| 155             | 584                 | Xcel Energy Services Inc.    | Wage Adjustment              | 1             |
| 156             | 585                 | Northern States Power - MN   | Wage Adjustment              | 47            |
| 157             | 585                 | Public Service Company of Co | Wage Adjustment              | 3             |
| 158             | 585                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (19)          |
| 159             | 585                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (65)          |
| 160             | 585                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 2             |
| 161             | 585                 | Xcel Energy Services Inc.    | Wage Adjustment              | 801           |
| 162             | 586                 | Northern States Power - MN   | Wage Adjustment              | 91            |
| 163             | 586                 | Northern States Power - WI   | Wage Adjustment              | 2             |
| 164             | 586                 | Public Service Company of Co | Wage Adjustment              | 110           |
| 165             | 586                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (1)           |
| 166             | 586                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (497)         |
| 167             | 586                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 28            |
| 168             | 586                 | Xcel Energy Services Inc.    | Wage Adjustment              | 4,150         |
| 169             | 587                 | Public Service Company of Co | Wage Adjustment              | 7             |
| 170             | 587                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (0)           |
| 171             | 587                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 0             |
| 172             | 587                 | Xcel Energy Services Inc.    | Wage Adjustment              | 0             |
| 173             | 588                 | Northern States Power - MN   | Incentive Adjustment         | 0             |
| 174             | 588                 | Northern States Power - MN   | Wage Adjustment              | 2             |
| 175             | 588                 | Northern States Power - WI   | Wage Adjustment              | 0             |
| 176             | 588                 | Public Service Company of Co | Incentive Adjustment         | 0             |
| 177             | 588                 | Public Service Company of Co | Wage Adjustment              | 707           |
| 178             | 588                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (128)         |
| 179             | 588                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (2,495)       |
| 180             | 588                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 112           |

**Southwestern Public Service Company**

**Summary of Adjustments to Test Year Expense by Affiliate  
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| <b>Line No.</b> | <b>FERC Account</b> | <b>Affiliate</b>             | <b>Reason for Adjustment</b> | <b>Amount</b> |
|-----------------|---------------------|------------------------------|------------------------------|---------------|
| 181             | 588                 | Xcel Energy Services Inc.    | Wage Adjustment              | 19,592        |
| 182             | 590                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (73)          |
| 183             | 590                 | Xcel Energy Services Inc.    | Wage Adjustment              | 785           |
| 184             | 592                 | Northern States Power - MN   | Wage Adjustment              | 78            |
| 185             | 592                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (0)           |
| 186             | 592                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (3)           |
| 187             | 592                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 15            |
| 188             | 592                 | Xcel Energy Services Inc.    | Wage Adjustment              | 21            |
| 189             | 593                 | Northern States Power - MN   | Wage Adjustment              | 178           |
| 190             | 593                 | Northern States Power - WI   | Wage Adjustment              | 14            |
| 191             | 593                 | Public Service Company of Co | Incentive Adjustment         | (0)           |
| 192             | 593                 | Public Service Company of Co | Wage Adjustment              | 93            |
| 193             | 593                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (34)          |
| 194             | 593                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (580)         |
| 195             | 593                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 206           |
| 196             | 593                 | Xcel Energy Services Inc.    | Wage Adjustment              | 4,125         |
| 197             | 594                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (0)           |
| 198             | 594                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (0)           |
| 199             | 594                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 1             |
| 200             | 594                 | Xcel Energy Services Inc.    | Wage Adjustment              | 1             |
| 201             | 596                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (0)           |
| 202             | 596                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (2)           |
| 203             | 596                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 12            |
| 204             | 596                 | Xcel Energy Services Inc.    | Wage Adjustment              | 18            |
| 205             | 901                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (33)          |
| 206             | 901                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (91)          |
| 207             | 901                 | Xcel Energy Services Inc.    | Wage Adjustment              | 648           |
| 208             | 902                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (7)           |
| 209             | 902                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (325)         |
| 210             | 902                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 192           |
| 211             | 902                 | Xcel Energy Services Inc.    | Wage Adjustment              | 2,740         |
| 212             | 903                 | Northern States Power - MN   | Wage Adjustment              | 3             |
| 213             | 903                 | Public Service Company of Co | Wage Adjustment              | 18            |
| 214             | 903                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (5,491)       |
| 215             | 903                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (7,747)       |
| 216             | 903                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 42            |
| 217             | 903                 | Xcel Energy Services Inc.    | Wage Adjustment              | 67,523        |
| 218             | 905                 | Northern States Power - MN   | Wage Adjustment              | 0             |
| 219             | 905                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (1)           |
| 220             | 905                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (45)          |
| 221             | 905                 | Xcel Energy Services Inc.    | Wage Adjustment              | 394           |
| 222             | 908                 | Xcel Energy Services Inc.    | Business Area Adjustment     | (1)           |
| 223             | 908                 | Xcel Energy Services Inc.    | Incentive Adjustment         | (267)         |
| 224             | 908                 | Xcel Energy Services Inc.    | Pension & Benefit Adjustment | 26            |
| 225             | 908                 | Xcel Energy Services Inc.    | Wage Adjustment              | 2,270         |

**Southwestern Public Service Company**

**Summary of Adjustments to Test Year Expense by Affiliate  
October 1, 2019 through September 30, 2020**

| <b>Line No.</b> | <b>FERC Account</b> | <b>Affiliate</b>           | <b>Reason for Adjustment</b>     | <b>Amount</b> |
|-----------------|---------------------|----------------------------|----------------------------------|---------------|
| 226             | 909                 | Xcel Energy Services Inc.  | Advertising Adjustment           | (73,830)      |
| 227             | 910                 | Xcel Energy Services Inc.  | Business Area Adjustment         | (1)           |
| 228             | 910                 | Xcel Energy Services Inc.  | Incentive Adjustment             | (28)          |
| 229             | 910                 | Xcel Energy Services Inc.  | Wage Adjustment                  | 225           |
| 230             | 912                 | Xcel Energy Services Inc.  | Business Area Adjustment         | (5,127)       |
| 231             | 912                 | Xcel Energy Services Inc.  | Incentive Adjustment             | (27)          |
| 232             | 912                 | Xcel Energy Services Inc.  | Pension & Benefit Adjustment     | 2             |
| 233             | 912                 | Xcel Energy Services Inc.  | Wage Adjustment                  | 244           |
| 234             | 916                 | Xcel Energy Services Inc.  | Business Area Adjustment         | (0)           |
| 235             | 916                 | Xcel Energy Services Inc.  | Incentive Adjustment             | (2)           |
| 236             | 916                 | Xcel Energy Services Inc.  | Wage Adjustment                  | 22            |
| 237             | 920                 | Northern States Power - MN | Wage Adjustment                  | 6             |
| 238             | 920                 | Xcel Energy Services Inc.  | Aviation Adjustment              | (177,332)     |
| 239             | 920                 | Xcel Energy Services Inc.  | Business Area Adjustment         | (305)         |
| 240             | 920                 | Xcel Energy Services Inc.  | Foundation Adjustment            | (22,029)      |
| 241             | 920                 | Xcel Energy Services Inc.  | Incentive Adjustment             | (83,138)      |
| 242             | 920                 | Xcel Energy Services Inc.  | Long Term Incentive Adjustment   | (5,586,085)   |
| 243             | 920                 | Xcel Energy Services Inc.  | Pension & Benefit Adjustment     | 16,858        |
| 244             | 920                 | Xcel Energy Services Inc.  | Wage Adjustment                  | 686,501       |
| 245             | 921                 | Xcel Energy Services Inc.  | Aviation Adjustment              | (288,167)     |
| 246             | 921                 | Xcel Energy Services Inc.  | Business Area Adjustment         | (13,736)      |
| 247             | 921                 | Xcel Energy Services Inc.  | Foundation Adjustment            | (6,409)       |
| 248             | 921                 | Xcel Energy Services Inc.  | Incentive Adjustment             | (25)          |
| 249             | 921                 | Xcel Energy Services Inc.  | Pension & Benefit Adjustment     | 116           |
| 250             | 921                 | Xcel Energy Services Inc.  | Wage Adjustment                  | 174           |
| 251             | 923                 | Xcel Energy Services Inc.  | Aviation Adjustment              | (16,369)      |
| 252             | 923                 | Xcel Energy Services Inc.  | Business Area Adjustment         | (751)         |
| 253             | 923                 | Xcel Energy Services Inc.  | Foundation Adjustment            | (97)          |
| 254             | 924                 | Xcel Energy Services Inc.  | Aviation Adjustment              | (7,417)       |
| 255             | 925                 | Xcel Energy Services Inc.  | Aviation Adjustment              | (1,912)       |
| 256             | 925                 | Xcel Energy Services Inc.  | Foundation Adjustment            | (21)          |
| 257             | 925                 | Xcel Energy Services Inc.  | Incentive Adjustment             | 0             |
| 258             | 925                 | Xcel Energy Services Inc.  | Pension & Benefit Adjustment     | (0)           |
| 259             | 925                 | Xcel Energy Services Inc.  | Wage Adjustment                  | (0)           |
| 260             | 926                 | Northern States Power - MN | Wage Adjustment                  | 0             |
| 261             | 926                 | Xcel Energy Services Inc.  | Aviation Adjustment              | (3,033)       |
| 262             | 926                 | Xcel Energy Services Inc.  | Executive Perquisites Adjustment | (8,215)       |
| 263             | 926                 | Xcel Energy Services Inc.  | Foundation Adjustment            | (4,167)       |
| 264             | 926                 | Xcel Energy Services Inc.  | Pension & Benefit Adjustment     | 816,757       |
| 265             | 926                 | Xcel Energy Services Inc.  | Wage Adjustment                  | 1,140         |
| 266             | 928                 | Xcel Energy Services Inc.  | Business Area Adjustment         | (0)           |
| 267             | 928                 | Xcel Energy Services Inc.  | Incentive Adjustment             | (33)          |
| 268             | 928                 | Xcel Energy Services Inc.  | Pension & Benefit Adjustment     | 62            |
| 269             | 928                 | Xcel Energy Services Inc.  | Wage Adjustment                  | 199           |
| 270             | 930.1               | Xcel Energy Services Inc.  | Advertising Adjustment           | (1,045,804)   |

**Southwestern Public Service Company**

**Summary of Adjustments to Test Year Expense by Affiliate  
October 1, 2019 through September 30, 2020**

| Line No. | FERC Account | Affiliate                 | Reason for Adjustment         | Amount                              |
|----------|--------------|---------------------------|-------------------------------|-------------------------------------|
| 271      | 930.1        | Xcel Energy Services Inc. | Business Area Adjustment      | (157)                               |
| 272      | 930.2        | Xcel Energy Services Inc. | Board of Directors Adjustment | (531,666)                           |
| 273      | 930.2        | Xcel Energy Services Inc. | Business Area Adjustment      | (0)                                 |
| 274      | 930.2        | Xcel Energy Services Inc. | Foundation Adjustment         | (892)                               |
| 275      | 930.2        | Xcel Energy Services Inc. | Incentive Adjustment          | (1)                                 |
| 276      | 930.2        | Xcel Energy Services Inc. | Wage Adjustment               | 5                                   |
| 277      | 931          | Xcel Energy Services Inc. | Aviation Adjustment           | (445)                               |
| 278      | 931          | Xcel Energy Services Inc. | Business Area Adjustment      | (1,248)                             |
| 279      | 931          | Xcel Energy Services Inc. | Foundation Adjustment         | (0)                                 |
| 280      | 935          | Xcel Energy Services Inc. | Aviation Adjustment           | (27,492)                            |
| 281      |              |                           | <b>Total</b>                  | <b><u><u>\$ (6,369,390)</u></u></b> |

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

referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

**Schedule G-7.1(HS)  
Pages 1 through 18**

**Are  
Highly Sensitive Information**

**HIGHLY SENSITIVE PROTECTED MATERIALS PROVIDED  
PURSUANT TO PROTECTIVE ORDER**

**Schedule G-7.1a(HS)  
Pages 1 through 4**

**Are  
Highly Sensitive Information**

**HIGHLY SENSITIVE PROTECTED MATERIALS PROVIDED  
PURSUANT TO PROTECTIVE ORDER**

## Southwestern Public Service Company

### Plant Adjustments

There is one new generating unit to the Test Year (October 1, 2019 through September 30, 2020) and the Update Period (October 1, 2020 through December 31, 2020) for Sagamore Wind Farm. The requested information for this project is provided below.

1. Estimated Tax in-service date: December 2020
2. Qualified Tax basis at 12/31/2020: \$778,968,918
3. All applicable forms of tax depreciation, method, class, etc.:  
Method– MACRS 5-Year Recovery Period, 4<sup>th</sup> Quarter Mid-Quarter Convention  
Asset Class – Wind Energy - recovery period assigned. Section 48 (a) (3) (A) (i)
4. Tax Depreciation included in Test Year and Update Period:  
Test Year Ended September 30, 2020: \$29,952,321  
Update Period Ended December 31, 2020: \$38,948,446  
  
Tax Year Ended December 31, 2021 \$303,397,248.10  
Tax Year Ended December 31, 2022 \$184,012,372.92
5. Amount of ADIT at September 30, 2020: \$4,666,593  
Amount of ADIT at December 31, 2020: \$9,107,751



**Southwestern Public Service Company**

**Consolidated Taxes**

Schedules:

|        |  |
|--------|--|
| G-7.3  | Consolidated Taxes                             |
| G-7.3a | Consolidation Benefits                         |
| G-7.3b | Consolidation / Inter-Corporate Tax Allocation |

The G-7.3 schedules are not applicable to Southwestern Public Service Company. In the 2013 Regular Session, Senate Bill 1364 repealed the language in Public Utility Regulatory Act § 36.060 regarding the consolidated tax savings adjustment.

Southwestern Public Service Company

Accumulated Deferred Income Taxes

| Line No. | Balance on 9/30/2020                                      | Requested Adjustments   | Adjusted Balances       |
|----------|---|-------------------------|-------------------------|
| 1        |   |                         |                         |
| 2        | <b>Long Term Deferred Tax Assets</b>                      |                         |                         |
| 3        | Bad Debts   | \$ (1,633,641)          | \$ -                    |
| 4        | CARES Act Payroll Deferral                                | (276,916)               | 406,468                 |
| 5        | CIP/DSM   | (400,355)               | -                       |
| 6        | Contributions Carryover                                   | -                       | -                       |
| 7        | Contributions Carryover - Kansas Only                     | (758)                   | -                       |
| 8        | Contributions Carryover - Kansas Only V/A                 | 757                     | -                       |
| 9        | Contributions Carryover - New Mexico Only                 | (58)                    | -                       |
| 10       | Contributions Carryover - New Mexico Only V/A             | -                       | -                       |
| 11       | Contributions Carryover - Oklahoma Only                   | 133                     | (133)                   |
| 12       | Credit: Electric Vehicle                                  | (3,483)                 | 4,017                   |
| 13       | Credit: New Hire Retention                                | (4,457)                 | 6,543                   |
| 14       | Credit: Research & Experimentation                        | (4,827,285)             | 5,566,621               |
| 15       | Credit: Wind  | (34,432,751)            | 25,774,389              |
| 16       | Deferred Compensation Plan Reserve                        | (1,063,941)             | -                       |
| 17       | Deferred Fuel Costs                                       | (12,241,059)            | -                       |
| 18       | Employee Incentive Plans                                  | (99,558)                | 400,802                 |
| 19       | Environmental Remediation                                 | (290,603)               | 405,860                 |
| 20       | Fuel Tax Credit - Income Addback                          | (460)                   | 1,033                   |
| 21       | Interest Income/Expense on Disputed Tax                   | (279,093)               | -                       |
| 22       | Inventory Reserve   | (19,467)                | 45,761                  |
| 23       | Plant 190 - Income Statement (APB 11)                     | (48,604,915)            | 42,707,066              |
| 24       | Plant Other Flowthrough - 190 (FAS 109)                   | 26,530,548              | -                       |
| 25       | Federal State Unamortized ITC (FAS 109)                   | (18,756)                | -                       |
| 26       | Litigation Reserve  | (56,851)                | 65,558                  |
| 27       | Mark to Market  | (153,088)               | -                       |
| 28       | NOL: Federal - Electric                                   | 13,033,732              | 13,033,732              |
| 29       | NOL: Kansas   | (888)                   | -                       |
| 30       | NOL: Oklahoma   | (53,016)                | -                       |
| 31       | Nonplant Excess ADIT Rate Change DTA                      | (3,242,110)             | -                       |
| 32       | Non-Qualified Pension Plans                               | (100,896)               | -                       |
| 33       | OCI - Non-Qualified Pension FAS 158                       | (194,503)               | -                       |
| 34       | OCI - Treasury  | (182,918)               | -                       |
| 35       | Operating Lease Liabilities                               | (51,380,528)            | 59,249,848              |
| 36       | Performance Recognition Awards                            | (4,069)                 | 10,252                  |
| 37       | Performance Share Plan                                    | (129,804)               | -                       |
| 38       | Post Employment Benefits - Long-Term Disability (FAS 112) | (9,312)                 | 70,126                  |
| 39       | Post Employment Benefits - Retiree Medical (FAS 106)      | (652,462)               | 2,113,509               |
| 40       | Rate Refund   | (527,386)               | -                       |
| 41       | Regulatory Asset/Liability - Transmission Attachment O    | (1,268,023)             | -                       |
| 42       | Renewable Energy Standard/Credit (RES/REC)                | (0)                     | -                       |
| 43       | Section 174 - Section 59(e) Adjustment                    | (12,822,323)            | -                       |
| 44       | State Tax Deduct Cash vs Accrual                          | (347,234)               | -                       |
| 45       | Texas Margin Tax  | 11,729                  | (36,808)                |
| 46       | Vacation Accrual  | (1,153,752)             | -                       |
| 47       | <b>Total Long Term Deferred Tax Assets</b>                | <b>\$ (136,900,086)</b> | <b>\$ 149,824,777</b>   |
| 48       |   |                         |                         |
| 49       | <b>Total Deferred Tax Assets</b>                          | <b>\$ (136,900,086)</b> | <b>\$ 149,824,777</b>   |
| 50       | <b>Long Term Deferred Tax Liabilities</b>                 |                         |                         |
| 51       | Book Unamortized Cost of Recquired Debt                   | \$ 1,460,257            | \$ (3,270,772)          |
| 52       | CIP/DSM-Advertising                                       | -                       | -                       |
| 53       | Mark to Market Adjustment                                 | (0)                     | -                       |
| 54       | Nonplant Excess ADIT Rate Change DTL                      | 11,947,233              | -                       |
| 55       | OCI - Pension FAS 158                                     | (598)                   | 598                     |
| 56       | Operating Lease Assets                                    | 51,380,528              | (59,249,848)            |
| 57       | Pension Expense   | 8,585,855               | (25,610,757)            |
| 58       | Plant - 281 - Income Statement (APB 11)                   | 459,602                 | (621,052)               |
| 59       | Plant - 282 - Income Statement (APB 11)                   | 602,064,678             | (696,186,048)           |
| 60       | Plant - 283 - Income Statement (APB 11)                   | 9,797,608               | (12,925,412)            |
| 61       | Plant Other Flowthrough - 282 (FAS 109)                   | (537,884,522)           | -                       |
| 62       | Plant AFUDC Equity (FAS 109)                              | 40,266,054              | -                       |
| 63       | Rate Case / Restructuring Expense                         | (451,926)               | (971,369)               |
| 64       | Rate Change on FIN48 Temporary Items                      | 4                       | -                       |
| 65       | Regulatory Asset - Emergency Special Response             | 237,982                 | (0)                     |
| 66       | Regulatory Asset - Miscellaneous                          | 17,099,042              | -                       |
| 67       | Regulatory Asset - New Mexico NOx Expense                 | (0)                     | -                       |
| 68       | Renewable Energy Standard/Credit (RES/REC)                | 188,314                 | -                       |
| 69       | State Tax Deduction Cash vs Accrual                       | (10)                    | -                       |
| 70       | <b>Total Long Term Deferred Tax Liabilities</b>           | <b>\$ 205,151,298</b>   | <b>\$ (798,835,260)</b> |
| 71       |   |                         |                         |
| 72       | <b>Total Deferred Tax Liabilities</b>                     | <b>\$ 205,151,298</b>   | <b>\$ (798,835,260)</b> |
| 73       |   |                         |                         |
| 74       | <b>Total Deferred Tax Assets/Liabilities</b>              | <b>\$ 68,251,212</b>    | <b>\$ (649,010,483)</b> |

Southwestern Public Service Company

Accumulated Deferred Income Taxes

| Line No. |   | Balance on 10/31/2019   | Balance on 11/30/2019   | Balance on 12/31/2019   | Balance on 1/31/2020    |
|----------|---|-------------------------|-------------------------|-------------------------|-------------------------|
| 75       | <u>Long Term Deferred Tax Assets</u>                      |                         |                         |                         |                         |
| 76       | Bad Debts   | \$ 1,249,971            | \$ 1,249,971            | \$ 1,175,489            | \$ 1,175,489            |
| 77       | CARES Act Payroll Deferral                                | -                       | -                       | -                       | -                       |
| 78       | CIP/DSM   | 676,811                 | 676,811                 | 593,368                 | 593,368                 |
| 79       | Contributions Carryover                                   | -                       | -                       | 10,468                  | 10,468                  |
| 80       | Contributions Carryover - Kansas Only                     | 770                     | 770                     | 723                     | 723                     |
| 81       | Contributions Carryover - Kansas Only V/A                 | (715)                   | (715)                   | (715)                   | (715)                   |
| 82       | Contributions Carryover - New Mexico Only                 | -                       | -                       | 560                     | 560                     |
| 83       | Contributions Carryover - New Mexico Only V/A             | -                       | -                       | -                       | -                       |
| 84       | Contributions Carryover - Oklahoma Only                   | -                       | -                       | 11                      | 11                      |
| 85       | Credit: Electric Vehicle                                  | 7,500                   | 7,500                   | 7,500                   | 7,500                   |
| 86       | Credit: New Hire Retention                                | 11,000                  | 11,000                  | 11,000                  | 11,000                  |
| 87       | Credit: Research & Experimentation                        | 8,358,207               | 8,358,207               | 8,996,386               | 8,996,386               |
| 88       | Credit: Wind  | 9,866,325               | 9,866,325               | 22,724,925              | 22,724,925              |
| 89       | Deferred Compensation Plan Reserve                        | 793,804                 | 793,804                 | 888,563                 | 888,563                 |
| 90       | Deferred Fuel Costs                                       | 17,640,555              | 17,640,555              | 18,327,860              | 18,327,860              |
| 91       | Employee Incentive Plans                                  | 484,311                 | 484,311                 | 610,756                 | 610,756                 |
| 92       | Environmental Remediation                                 | 140,504                 | 140,504                 | 133,302                 | 133,302                 |
| 93       | Fuel Tax Credit - Income Addback                          | 1,559                   | 1,559                   | 1,559                   | 1,559                   |
| 94       | Interest Income/Expense on Disputed Tax                   | 46,338                  | 46,338                  | 61,948                  | 61,948                  |
| 95       | Inventory Reserve   | 61,332                  | 61,332                  | 64,953                  | 64,953                  |
| 96       | Plant 190 - Income Statement (APB 11)                     | 87,678,860              | 87,678,860              | 87,485,289              | 87,485,289              |
| 97       | Plant Other Flowthrough - 190 (FAS 109)                   | (31,488,699)            | (31,450,113)            | (31,189,102)            | (31,180,094)            |
| 98       | Federal State Unamortized ITC (FAS 109)                   | 32,337                  | 31,093                  | 29,849                  | 28,605                  |
| 99       | Litigation Reserve  | 290,414                 | 290,414                 | 290,414                 | 290,414                 |
| 100      | Mark to Market  | -                       | -                       | 23,546                  | 23,546                  |
| 101      | NOL: Kansas   | 6,349                   | 6,349                   | 6,349                   | 6,349                   |
| 102      | NOL: Oklahoma   | 53,601                  | 53,601                  | 53,601                  | 53,601                  |
| 103      | Nonplant Excess ADIT Rate Change DTA                      | 4,112,052               | 4,033,486               | 3,967,943               | 3,913,407               |
| 104      | Non-Qualified Pension Plans                               | 92,945                  | 92,945                  | 92,326                  | 92,326                  |
| 105      | OCI - Non-Qualified Pension FAS 158                       | 175,990                 | 175,990                 | 210,000                 | 210,000                 |
| 106      | OCI - Treasury  | 196,189                 | 196,189                 | 192,660                 | 192,660                 |
| 107      | Operating Lease Liabilities                               | -                       | -                       | 115,785,201             | 115,785,201             |
| 108      | Performance Recognition Awards                            | 9,580                   | 9,580                   | 10,963                  | 10,963                  |
| 109      | Performance Share Plan                                    | 117,506                 | 117,506                 | 122,755                 | 122,755                 |
| 110      | Post Employment Benefits - Long-Term Disability (FAS 112) | 99,311                  | 99,311                  | 87,622                  | 87,622                  |
| 111      | Post Employment Benefits - Retiree Medical (FAS 106)      | 2,730,199               | 2,730,199               | 2,845,098               | 2,845,098               |
| 112      | Rate Refund   | 899,565                 | 899,565                 | 1,389,303               | 1,389,303               |
| 113      | Regulatory Asset/Liability - Transmission Attachment O    | 2,562,647               | 2,562,647               | 2,474,858               | 2,474,858               |
| 114      | Renewable Energy Standard/Credit (RES/REC)                | 571,821                 | 571,821                 | 700,929                 | 700,929                 |
| 115      | Section 174 - Section 59(e) Adjustment                    | 8,005,196               | 8,005,196               | 8,730,443               | 8,730,443               |
| 116      | State Tax Deduct Cash vs Accrual                          | 1,017,910               | 1,017,910               | 397,122                 | 397,122                 |
| 117      | Texas Margin Tax  | 344,827                 | 353,017                 | 299,054                 | 299,054                 |
| 118      | Vacation Accrual  | 1,072,727               | 1,072,727               | 957,945                 | 957,945                 |
| 119      | <b>Total Long Term Deferred Tax Assets</b>                | <b>\$ 117,919,599</b>   | <b>\$ 117,886,565</b>   | <b>\$ 248,572,823</b>   | <b>\$ 248,526,052</b>   |
| 120      |   |                         |                         |                         |                         |
| 121      | <b>Total Deferred Tax Assets</b>                          | <b>\$ 117,919,599</b>   | <b>\$ 117,886,565</b>   | <b>\$ 248,572,823</b>   | <b>\$ 248,526,052</b>   |
| 122      | <u>Long Term Deferred Tax Liabilities</u>                 |                         |                         |                         |                         |
| 123      | Book Unamortized Cost of Recquired Debt                   | \$ (4,890,589)          | \$ (4,890,589)          | \$ (4,845,474)          | \$ (4,845,474)          |
| 124      | CIP/DSM-Advertising                                       | -                       | -                       | (0)                     | (0)                     |
| 125      | Mark to Market Adjustment                                 | (106,513)               | (106,513)               | 0                       | 0                       |
| 126      | Nonplant Excess ADIT Rate Change DTL                      | (11,920,132)            | (11,894,365)            | (11,872,870)            | (11,857,656)            |
| 127      | OCI - Pension FAS 158                                     | (596)                   | (596)                   | (596)                   | (596)                   |
| 128      | Operating Lease Assets                                    | -                       | -                       | (115,785,201)           | (115,785,201)           |
| 129      | Pension Expense   | (34,107,062)            | (34,107,062)            | (33,077,703)            | (33,077,703)            |
| 130      | Plant - 281 - Income Statement (APB 11)                   | (1,105,240)             | (1,105,240)             | (1,098,369)             | (1,098,369)             |
| 131      | Plant - 282 - Income Statement (APB 11)                   | (1,214,642,158)         | (1,214,642,158)         | (1,241,456,978)         | (1,241,456,978)         |
| 132      | Plant - 283 - Income Statement (APB 11)                   | (25,072,608)            | (25,072,608)            | (24,670,168)            | (24,670,168)            |
| 133      | Plant Other Flowthrough - 282 (FAS 109)                   | 557,664,505             | 557,664,505             | 553,677,947             | 553,677,947             |
| 134      | Plant AFUDC Equity (FAS 109)                              | (32,532,765)            | (32,532,765)            | (34,062,390)            | (34,062,390)            |
| 135      | Rate Case / Restructuring Expense                         | (1,811,060)             | (1,811,060)             | (4,443,806)             | (4,443,806)             |
| 136      | Rate Change on FIN48 Temporary Items                      | 1,507,978               | 1,507,978               | 1,507,978               | 1,507,978               |
| 137      | Regulatory Asset - Emergency Special Response             | -                       | -                       | -                       | -                       |
| 138      | Regulatory Asset - Miscellaneous                          | (1,420,452)             | (1,420,452)             | (1,319,063)             | (1,319,063)             |
| 139      | Regulatory Asset - New Mexico NOx Expense                 | (7,736)                 | (7,736)                 | (7,736)                 | (7,736)                 |
| 140      | Renewable Energy Standard/Credit (RES/REC)                | -                       | -                       | -                       | -                       |
| 141      | State Tax Deduction Cash vs Accrual                       | -                       | -                       | -                       | -                       |
| 142      | <b>Total Long Term Deferred Tax Liabilities</b>           | <b>\$ (768,444,427)</b> | <b>\$ (768,418,661)</b> | <b>\$ (917,454,430)</b> | <b>\$ (917,439,216)</b> |
| 143      |   |                         |                         |                         |                         |
| 144      | <b>Total Deferred Tax Liabilities</b>                     | <b>\$ (768,444,427)</b> | <b>\$ (768,418,661)</b> | <b>\$ (917,454,430)</b> | <b>\$ (917,439,216)</b> |
| 145      |   |                         |                         |                         |                         |
| 146      | <b>Total Deferred Tax Assets/Liabilities</b>              | <b>\$ (650,524,828)</b> | <b>\$ (650,532,096)</b> | <b>\$ (668,881,607)</b> | <b>\$ (668,913,164)</b> |

Southwestern Public Service Company

Accumulated Deferred Income Taxes

| Line No. |   | Balance on 2/29/2020    | Balance on 3/31/2020    | Balance on 4/30/2020    | Balance on 5/31/2020    |
|----------|---|-------------------------|-------------------------|-------------------------|-------------------------|
| 147      | <u>Long Term Deferred Tax Assets</u>                      |                         |                         |                         |                         |
| 148      | Bad Debts   | \$ 1,175,489            | \$ 1,695,230            | \$ 1,695,230            | \$ 1,695,230            |
| 149      | CARES Act Payroll Deferral                                | -                       | -                       | -                       | -                       |
| 150      | CIP/DSM   | 593,368                 | 528,469                 | 528,469                 | 528,469                 |
| 151      | Contributions Carryover                                   | 10,468                  | 31,007                  | 31,007                  | 31,007                  |
| 152      | Contributions Carryover - Kansas Only                     | 723                     | 739                     | 739                     | 739                     |
| 153      | Contributions Carryover - Kansas Only V/A                 | (715)                   | (715)                   | (715)                   | (715)                   |
| 154      | Contributions Carryover - New Mexico Only                 | 560                     | 1,660                   | 1,660                   | 1,660                   |
| 155      | Contributions Carryover - New Mexico Only V/A             | -                       | -                       | -                       | -                       |
| 156      | Contributions Carryover - Oklahoma Only                   | 11                      | 32                      | 32                      | 32                      |
| 157      | Credit: Electric Vehicle                                  | 7,500                   | 7,500                   | 7,500                   | 7,500                   |
| 158      | Credit: New Hire Retention                                | 11,000                  | 11,000                  | 11,000                  | 11,000                  |
| 159      | Credit: Research & Experimentation                        | 8,996,386               | 9,205,573               | 9,205,573               | 9,205,573               |
| 160      | Credit: Wind  | 22,724,925              | 35,450,500              | 35,450,500              | 35,450,500              |
| 161      | Deferred Compensation Plan Reserve                        | 888,563                 | 879,662                 | 879,662                 | 879,662                 |
| 162      | Deferred Fuel Costs                                       | 18,327,860              | 23,058,760              | 23,058,760              | 23,058,760              |
| 163      | Employee Incentive Plans                                  | 610,756                 | 81,482                  | 81,482                  | 81,482                  |
| 164      | Environmental Remediation                                 | 133,302                 | 159,264                 | 159,264                 | 159,264                 |
| 165      | Fuel Tax Credit - Income Addback                          | 1,559                   | 1,559                   | 1,559                   | 1,559                   |
| 166      | Interest Income/Expense on Disputed Tax                   | 61,948                  | 77,940                  | 77,940                  | 77,940                  |
| 167      | Inventory Reserve   | 64,953                  | 64,953                  | 64,953                  | 64,953                  |
| 168      | Plant 190 - Income Statement (APB 11)                     | 87,485,289              | 88,970,685              | 88,970,685              | 88,970,685              |
| 169      | Plant Other Flowthrough - 190 (FAS 109)                   | (31,173,443)            | (30,487,361)            | (30,901,793)            | (30,901,793)            |
| 170      | Federal State Unamortized ITC (FAS 109)                   | 27,362                  | 26,118                  | 24,874                  | 23,630                  |
| 171      | Litigation Reserve  | 290,414                 | 273,792                 | 273,792                 | 273,792                 |
| 172      | Mark to Market  | 23,546                  | 64,124                  | 64,124                  | 64,124                  |
| 173      | NOL: Kansas   | 6,349                   | 6,349                   | 6,349                   | 6,349                   |
| 174      | NOL: Oklahoma   | 53,601                  | 53,601                  | 53,601                  | 53,601                  |
| 175      | Nonplant Excess ADIT Rate Change DTA                      | 3,873,142               | 3,809,891               | 4,092,683               | 3,973,643               |
| 176      | Non-Qualified Pension Plans                               | 92,326                  | 94,532                  | 94,532                  | 94,532                  |
| 177      | OCI - Non-Qualified Pension FAS 158                       | 210,000                 | 204,561                 | 204,561                 | 204,561                 |
| 178      | OCI - Treasury  | 192,660                 | 189,169                 | 189,169                 | 189,169                 |
| 179      | Operating Lease Liabilities                               | 115,785,201             | 114,310,028             | 114,310,028             | 114,310,028             |
| 180      | Performance Recognition Awards                            | 10,963                  | 11,672                  | 11,672                  | 11,672                  |
| 181      | Performance Share Plan                                    | 122,755                 | 81,026                  | 81,026                  | 81,026                  |
| 182      | Post Employment Benefits - Long-Term Disability (FAS 112) | 87,622                  | 81,510                  | 81,510                  | 81,510                  |
| 183      | Post Employment Benefits - Retiree Medical (FAS 106)      | 2,845,098               | 2,806,168               | 2,806,168               | 2,806,168               |
| 184      | Rate Refund   | 1,389,303               | 2,370,871               | 2,370,871               | 2,370,871               |
| 185      | Regulatory Asset/Liability - Transmission Attachment O    | 2,474,858               | 1,765,908               | 1,765,908               | 1,765,908               |
| 186      | Renewable Energy Standard/Credit (RES/REC)                | 700,929                 | 1,200,271               | 1,200,271               | 1,200,271               |
| 187      | Section 174 - Section 59(e) Adjustment                    | 8,730,443               | 9,592,542               | 9,592,542               | 9,592,542               |
| 188      | State Tax Deduct Cash vs Accrual                          | 397,122                 | 403,109                 | 403,109                 | 403,109                 |
| 189      | Texas Margin Tax  | 299,054                 | 368,166                 | 368,166                 | 368,166                 |
| 190      | Vacation Accrual  | 957,945                 | 1,003,533               | 1,003,533               | 1,003,533               |
| 191      | <b>Total Long Term Deferred Tax Assets</b>                | <b>\$ 248,491,194</b>   | <b>\$ 268,454,881</b>   | <b>\$ 268,321,997</b>   | <b>\$ 268,201,713</b>   |
| 192      |   |                         |                         |                         |                         |
| 193      | <b>Total Deferred Tax Assets</b>                          | <b>\$ 248,491,194</b>   | <b>\$ 268,454,881</b>   | <b>\$ 268,321,997</b>   | <b>\$ 268,201,713</b>   |
|          |   |                         |                         |                         |                         |
| 194      | <u>Long Term Deferred Tax Liabilities</u>                 |                         |                         |                         |                         |
| 195      | Book Unamortized Cost of Recquired Debt                   | \$ (4,845,474)          | \$ (4,800,850)          | \$ (4,800,850)          | \$ (4,800,850)          |
| 196      | CIP/DSM-Advertising                                       | (0)                     | (0)                     | (0)                     | (0)                     |
| 197      | Mark to Market Adjustment                                 | 0                       | 0                       | 0                       | 0                       |
| 198      | Nonplant Excess ADIT Rate Change DTL                      | (11,846,424)            | (11,828,779)            | (12,297,786)            | (12,240,855)            |
| 199      | OCI - Pension FAS 158                                     | (596)                   | (596)                   | (596)                   | (596)                   |
| 200      | Operating Lease Assets                                    | (115,785,201)           | (114,310,028)           | (114,310,028)           | (114,310,028)           |
| 201      | Pension Expense   | (33,077,703)            | (35,511,299)            | (35,511,299)            | (35,511,299)            |
| 202      | Plant - 281 - Income Statement (APB 11)                   | (1,098,369)             | (1,090,957)             | (1,090,957)             | (1,090,957)             |
| 203      | Plant - 282 - Income Statement (APB 11)                   | (1,241,456,978)         | (1,259,102,557)         | (1,259,102,557)         | (1,259,102,557)         |
| 204      | Plant - 283 - Income Statement (APB 11)                   | (24,670,168)            | (23,999,008)            | (23,999,008)            | (23,999,008)            |
| 205      | Plant Other Flowthrough - 282 (FAS 109)                   | 553,677,947             | 550,048,762             | 550,048,762             | 550,048,762             |
| 206      | Plant AFUDC Equity (FAS 109)                              | (34,062,390)            | (36,155,977)            | (36,155,977)            | (36,155,977)            |
| 207      | Rate Case / Restructuring Expense                         | (4,443,806)             | (6,516,599)             | (6,516,599)             | (6,516,599)             |
| 208      | Rate Change on FIN48 Temporary Items                      | 1,507,978               | 1,507,979               | 1,507,979               | 1,507,979               |
| 209      | Regulatory Asset - Emergency Special Response             | -                       | (35,134)                | (35,134)                | (35,134)                |
| 210      | Regulatory Asset - Miscellaneous                          | (1,319,063)             | (1,217,674)             | (1,217,674)             | (1,217,674)             |
| 211      | Regulatory Asset - New Mexico NOx Expense                 | (7,736)                 | (7,736)                 | (7,736)                 | (7,736)                 |
| 212      | Renewable Energy Standard/Credit (RES/REC)                | -                       | -                       | -                       | -                       |
| 213      | State Tax Deduction Cash vs Accrual                       | -                       | -                       | -                       | -                       |
| 214      | <b>Total Long Term Deferred Tax Liabilities</b>           | <b>\$ (917,427,984)</b> | <b>\$ (943,020,454)</b> | <b>\$ (943,489,461)</b> | <b>\$ (943,432,530)</b> |
| 215      |   |                         |                         |                         |                         |
| 216      | <b>Total Deferred Tax Liabilities</b>                     | <b>\$ (917,427,984)</b> | <b>\$ (943,020,454)</b> | <b>\$ (943,489,461)</b> | <b>\$ (943,432,530)</b> |
| 217      |   |                         |                         |                         |                         |
| 218      | <b>Total Deferred Tax Assets/Liabilities</b>              | <b>\$ (668,936,789)</b> | <b>\$ (674,565,573)</b> | <b>\$ (675,167,464)</b> | <b>\$ (675,230,817)</b> |

Southwestern Public Service Company

Accumulated Deferred Income Taxes

| Line No. |   | Balance on 6/30/2020    | Balance on 7/31/2020    | Balance on 8/31/2020    | Balance on 9/30/2020      |
|----------|---|-------------------------|-------------------------|-------------------------|---------------------------|
| 219      | <b>Long Term Deferred Tax Assets</b>                      |                         |                         |                         |                           |
| 220      | Bad Debts   | \$ 1,857,894            | \$ 1,857,894            | \$ 1,865,749            | \$ 1,633,641              |
| 221      | CARES Act Payroll Deferral                                | 284,496                 | 284,496                 | 285,698                 | 683,384                   |
| 222      | CIP/DSM   | 463,569                 | 463,569                 | 465,529                 | 400,355                   |
| 223      | Contributions Carryover                                   | 206,559                 | 206,559                 | 206,559                 | -                         |
| 224      | Contributions Carryover - Kansas Only                     | 749                     | 749                     | 793                     | 758                       |
| 225      | Contributions Carryover - Kansas Only V/A                 | (715)                   | (715)                   | (757)                   | (757)                     |
| 226      | Contributions Carryover - New Mexico Only                 | 2,298                   | 2,298                   | 2,489                   | 58                        |
| 227      | Contributions Carryover - New Mexico Only V/A             | -                       | -                       | -                       | -                         |
| 228      | Contributions Carryover - Oklahoma Only                   | 44                      | 44                      | 42                      | 133                       |
| 229      | Credit: Electric Vehicle                                  | 7,500                   | 7,500                   | 7,500                   | 7,500                     |
| 230      | Credit: New Hire Retention                                | 11,000                  | 11,000                  | 11,000                  | 11,000                    |
| 231      | Credit: Research & Experimentation                        | 9,513,923               | 9,513,923               | 9,513,923               | 10,393,906                |
| 232      | Credit: Wind  | 49,890,475              | 49,890,475              | 49,890,475              | 60,207,140                |
| 233      | Deferred Compensation Plan Reserve                        | 1,002,454               | 1,002,454               | 1,006,692               | 1,063,941                 |
| 234      | Deferred Fuel Costs                                       | 14,026,602              | 14,026,602              | 14,085,905              | 12,241,059                |
| 235      | Employee Incentive Plans                                  | 314,758                 | 314,758                 | 316,088                 | 500,361                   |
| 236      | Environmental Remediation                                 | 114,295                 | 114,295                 | 114,778                 | 696,463                   |
| 237      | Fuel Tax Credit - Income Addback                          | 1,559                   | 1,559                   | 1,565                   | 1,493                     |
| 238      | Interest Income/Expense on Disputed Tax                   | 69,046                  | 69,046                  | 69,338                  | 279,093                   |
| 239      | Inventory Reserve   | 64,953                  | 64,953                  | 65,227                  | 65,227                    |
| 240      | Plant 190 - Income Statement (APB 11)                     | 90,456,080              | 90,456,080              | 90,456,080              | 91,311,981                |
| 241      | Plant Other Flowthrough - 190 (FAS 109)                   | (29,135,485)            | (29,135,485)            | (28,817,540)            | (26,530,548)              |
| 242      | Federal State Unamortized ITC (FAS 109)                   | 22,386                  | 21,142                  | 20,007                  | 18,756                    |
| 243      | Litigation Reserve  | 329,198                 | 329,198                 | 330,590                 | 122,409                   |
| 244      | Mark to Market  | 143,977                 | 143,977                 | 144,586                 | 153,088                   |
| 245      | NOL: Kansas   | 6,349                   | 6,349                   | 6,349                   | 888                       |
| 246      | NOL: Oklahoma   | 53,601                  | 53,601                  | 53,601                  | 53,016                    |
| 247      | Nonplant Excess ADIT Rate Change DTA                      | 3,813,779               | 3,562,015               | 3,371,292               | 3,242,110                 |
| 248      | Non-Qualified Pension Plans                               | 96,739                  | 96,739                  | 97,148                  | 100,896                   |
| 249      | OCI - Non-Qualified Pension FAS 158                       | 199,123                 | 199,123                 | 199,964                 | 194,503                   |
| 250      | OCI - Treasury  | 185,678                 | 185,678                 | 186,463                 | 182,918                   |
| 251      | Operating Lease Liabilities                               | 111,665,320             | 111,665,320             | 112,137,426             | 110,630,376               |
| 252      | Performance Recognition Awards                            | 12,067                  | 12,067                  | 12,118                  | 14,320                    |
| 253      | Performance Share Plan                                    | 100,442                 | 100,442                 | 100,866                 | 129,804                   |
| 254      | Post Employment Benefits - Long-Term Disability (FAS 112) | 81,928                  | 81,928                  | 82,274                  | 79,438                    |
| 255      | Post Employment Benefits - Retiree Medical (FAS 106)      | 2,778,404               | 2,778,404               | 2,790,150               | 2,765,971                 |
| 256      | Rate Refund   | 528,032                 | 528,032                 | 530,265                 | 527,386                   |
| 257      | Regulatory Asset/Liability - Transmission Attachment O    | 2,844,868               | 2,844,868               | 2,856,896               | 1,268,023                 |
| 258      | Renewable Energy Standard/Credit (RES/REC)                | 493,530                 | 493,530                 | 495,616                 | 0                         |
| 259      | Section 174 - Section 59(e) Adjustment                    | 10,454,642              | 10,454,642              | 10,498,843              | 12,822,323                |
| 260      | State Tax Deduct Cash vs Accrual                          | 409,097                 | 409,097                 | 409,097                 | 347,234                   |
| 261      | Texas Margin Tax  | 94,746                  | 94,746                  | 94,746                  | (48,536)                  |
| 262      | Vacation Accrual  | 1,073,653               | 1,073,653               | 1,078,192               | 1,153,752                 |
| 263      | <b>Total Long Term Deferred Tax Assets</b>                | <b>\$ 274,539,612</b>   | <b>\$ 274,286,604</b>   | <b>\$ 275,043,625</b>   | <b>\$ 286,724,863</b>     |
| 264      |   |                         |                         |                         |                           |
| 265      | <b>Total Deferred Tax Assets</b>                          | <b>\$ 274,539,612</b>   | <b>\$ 274,286,604</b>   | <b>\$ 275,043,625</b>   | <b>\$ 286,724,863</b>     |
| 266      | <b>Long Term Deferred Tax Liabilities</b>                 |                         |                         |                         |                           |
| 267      | Book Unamortized Cost of Recquired Debt                   | \$ (4,756,226)          | \$ (4,756,226)          | \$ (4,776,334)          | \$ (4,731,029)            |
| 268      | CIP/DSM-Advertising                                       | -                       | -                       | -                       | -                         |
| 269      | Mark to Market Adjustment                                 | 0                       | 0                       | 0                       | 0                         |
| 270      | Nonplant Excess ADIT Rate Change DTL                      | (12,164,400)            | (12,043,994)            | (12,009,014)            | (11,947,233)              |
| 271      | OCI - Pension FAS 158                                     | (596)                   | (596)                   | (598)                   | (598)                     |
| 272      | Operating Lease Assets                                    | (111,665,320)           | (111,665,320)           | (112,137,426)           | (110,630,376)             |
| 273      | Pension Expense   | (34,777,164)            | (34,777,164)            | (34,924,197)            | (34,196,612)              |
| 274      | Plant - 281 - Income Statement (APB 11)                   | (1,083,544)             | (1,083,544)             | (1,083,544)             | (1,080,654)               |
| 275      | Plant - 282 - Income Statement (APB 11)                   | (1,276,740,984)         | (1,276,740,984)         | (1,276,740,968)         | (1,298,250,726)           |
| 276      | Plant - 283 - Income Statement (APB 11)                   | (23,327,849)            | (23,327,849)            | (23,327,849)            | (22,723,021)              |
| 277      | Plant Other Flowthrough - 282 (FAS 109)                   | 546,419,577             | 546,419,577             | 542,393,817             | 537,884,522               |
| 278      | Plant AFUDC Equity (FAS 109)                              | (38,249,564)            | (38,249,564)            | (38,457,573)            | (40,266,054)              |
| 279      | Rate Case / Restructuring Expense                         | (10,594,221)            | (10,594,221)            | (10,639,012)            | (519,444)                 |
| 280      | Rate Change on FIN48 Temporary Items                      | 1,263,353               | 1,263,353               | 1,263,353               | (4)                       |
| 281      | Regulatory Asset - Emergency Special Response             | (510,166)               | (510,166)               | (512,323)               | (237,982)                 |
| 282      | Regulatory Asset - Miscellaneous                          | (1,204,002)             | (1,204,002)             | (1,209,093)             | (17,099,042)              |
| 283      | Regulatory Asset - New Mexico NOx Expense                 | 0                       | 0                       | 0                       | 0                         |
| 284      | Renewable Energy Standard/Credit (RES/REC)                | -                       | -                       | -                       | (188,314)                 |
| 285      | State Tax Deduction Cash vs Accrual                       | -                       | -                       | -                       | 10                        |
| 286      | <b>Total Long Term Deferred Tax Liabilities</b>           | <b>\$ (967,391,106)</b> | <b>\$ (967,270,700)</b> | <b>\$ (972,160,761)</b> | <b>\$ (1,003,986,558)</b> |
| 287      |   |                         |                         |                         |                           |
| 288      | <b>Total Deferred Tax Liabilities</b>                     | <b>\$ (967,391,106)</b> | <b>\$ (967,270,700)</b> | <b>\$ (972,160,761)</b> | <b>\$ (1,003,986,558)</b> |
| 289      |   |                         |                         |                         |                           |
| 290      | <b>Total Deferred Tax Assets/Liabilities</b>              | <b>\$ (692,851,494)</b> | <b>\$ (692,984,095)</b> | <b>\$ (697,117,136)</b> | <b>\$ (717,261,695)</b>   |

Southwestern Public Service Company

Accumulated Deferred Income Taxes

| Line No.                                  | Beginning Balance on 9/30/2019 | Debits                | Credits                 | Ending Balance on 9/30/2020 |
|---|--------------------------------|-----------------------|-------------------------|-----------------------------|
| <b>Long Term Deferred Tax Assets</b>      |                                |                       |                         |                             |
| 363                                       |                                |                       |                         |                             |
| 364                                       | \$ 1,249,971                   | \$ 811,769            | \$ (428,100)            | \$ 1,633,641                |
| 365                                       | -                              | 683,723               | (339)                   | 683,384                     |
| 366                                       | 676,811                        | 5,576                 | (282,033)               | 400,355                     |
| 367                                       | -                              | 350,233               | (350,233)               | -                           |
| 368                                       | 770                            | 130                   | (142)                   | 758                         |
| 369                                       | (715)                          | 9                     | (51)                    | (757)                       |
| 370                                       | -                              | 10,226                | (10,168)                | 58                          |
| 371                                       | -                              | -                     | -                       | -                           |
| 372                                       | -                              | 337                   | (205)                   | 133                         |
| 373                                       | 7,500                          | -                     | -                       | 7,500                       |
| 374                                       | 11,000                         | -                     | -                       | 11,000                      |
| 375                                       | 8,358,207                      | 2,602,282             | (566,583)               | 10,393,906                  |
| 376                                       | 9,866,325                      | 50,340,815            | -                       | 60,207,140                  |
| 377                                       | 793,804                        | 280,231               | (10,094)                | 1,063,941                   |
| 378                                       | 17,640,555                     | 5,522,649             | (10,922,145)            | 12,241,059                  |
| 379                                       | 484,311                        | 562,076               | (546,027)               | 500,361                     |
| 380                                       | 140,504                        | 608,392               | (52,433)                | 696,463                     |
| 381                                       | 1,559                          | 8                     | (74)                    | 1,493                       |
| 382                                       | 46,338                         | 241,731               | (8,977)                 | 279,093                     |
| 383                                       | 61,332                         | 3,973                 | (77)                    | 65,227                      |
| 384                                       | 87,678,860                     | 3,633,121             | -                       | 91,311,981                  |
| 385                                       | (31,493,044)                   | 7,221,557             | (2,259,061)             | (26,530,548)                |
| 386                                       | 33,581                         | 190                   | (15,015)                | 18,756                      |
| 387                                       | 290,414                        | 57,190                | (225,195)               | 122,409                     |
| 388                                       | -                              | 153,260               | (172)                   | 153,088                     |
| 389                                       | 6,349                          | 2,056                 | (7,517)                 | 888                         |
| 390                                       | 53,601                         | 156                   | (741)                   | 53,016                      |
| 391                                       | 4,139,161                      | 6,291,686             | (7,188,737)             | 3,242,110                   |
| 392                                       | 92,945                         | 51,684                | (43,733)                | 100,896                     |
| 393                                       | 175,990                        | 35,161                | (16,648)                | 194,503                     |
| 394                                       | 196,189                        | 1,145                 | (14,416)                | 182,918                     |
| 395                                       | -                              | 116,417,556           | (5,787,180)             | 110,630,376                 |
| 396                                       | 9,580                          | 4,755                 | (14)                    | 14,320                      |
| 397                                       | 117,506                        | 54,294                | (41,996)                | 129,804                     |
| 398                                       | 99,311                         | 1,212                 | (21,085)                | 79,438                      |
| 399                                       | 2,730,199                      | 130,978               | (95,206)                | 2,765,971                   |
| 400                                       | 899,565                        | 2,073,500             | (2,445,679)             | 527,386                     |
| 401                                       | 2,562,647                      | 1,100,858             | (2,395,482)             | 1,268,023                   |
| 402                                       | 571,821                        | 632,495               | (1,204,316)             | 0                           |
| 403                                       | 8,005,196                      | 4,829,580             | (12,454)                | 12,822,323                  |
| 404                                       | 1,017,910                      | 20,992                | (691,668)               | 347,234                     |
| 405                                       | 336,637                        | -                     | (385,173)               | (48,536)                    |
| 406                                       | 1,072,727                      | 197,086               | (116,061)               | 1,153,752                   |
| 407                                       | <b>\$ 117,935,417</b>          | <b>\$ 204,934,673</b> | <b>\$ (36,145,227)</b>  | <b>\$ 286,724,863</b>       |
| 408                                       |                                |                       |                         |                             |
| 409                                       | <b>\$ 117,935,417</b>          | <b>\$ 204,934,673</b> | <b>\$ (36,145,227)</b>  | <b>\$ 286,724,863</b>       |
| <b>Long Term Deferred Tax Liabilities</b> |                                |                       |                         |                             |
| 410                                       |                                |                       |                         |                             |
| 411                                       | \$ (4,890,589)                 | \$ 187,107            | \$ (27,547)             | \$ (4,731,029)              |
| 412                                       | -                              | 0                     | (0)                     | -                           |
| 413                                       | (106,513)                      | 109,930               | (3,417)                 | 0                           |
| 414                                       | (11,929,023)                   | 5,722,340             | (5,740,551)             | (11,947,233)                |
| 415                                       | (596)                          | 1                     | (3)                     | (598)                       |
| 416                                       | -                              | 5,787,180             | (116,417,556)           | (110,630,376)               |
| 417                                       | (34,107,062)                   | 2,532,509             | (2,622,059)             | (34,196,612)                |
| 418                                       | (1,105,240)                    | -                     | 24,586                  | (1,080,654)                 |
| 419                                       | (1,214,642,158)                | -                     | (83,608,568)            | (1,298,250,726)             |
| 420                                       | (25,072,608)                   | -                     | 2,349,587               | (22,723,021)                |
| 421                                       | 557,664,505                    | 2,413,276             | (22,193,259)            | 537,884,522                 |
| 422                                       | (32,532,765)                   | 40,330                | (7,773,619)             | (40,266,054)                |
| 423                                       | (1,811,060)                    | 10,132,188            | (8,840,572)             | (519,444)                   |
| 424                                       | 1,507,978                      | 3,982,426             | (5,490,409)             | (4)                         |
| 425                                       | -                              | 274,948               | (512,930)               | (237,982)                   |
| 426                                       | (1,420,452)                    | 221,389               | (15,899,979)            | (17,099,042)                |
| 427                                       | (7,736)                        | 7,788                 | (51)                    | 0                           |
| 428                                       | -                              | 3,390                 | (191,704)               | (188,314)                   |
| 429                                       | -                              | 10                    | -                       | 10                          |
| 430                                       | <b>\$ (768,453,318)</b>        | <b>\$ 31,414,812</b>  | <b>\$ (266,948,052)</b> | <b>\$ (1,003,986,558)</b>   |
| 431                                       |                                |                       |                         |                             |
| 432                                       | <b>\$ (768,453,318)</b>        | <b>\$ 31,414,812</b>  | <b>\$ (266,948,052)</b> | <b>\$ (1,003,986,558)</b>   |
| 433                                       |                                |                       |                         |                             |
| 434                                       | <b>\$ (650,517,901)</b>        | <b>\$ 236,349,485</b> | <b>\$ (303,093,279)</b> | <b>\$ (717,261,695)</b>     |

Note: As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will provide actual costs for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period," including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case.

( ) Indicates a credits balance.

**Southwestern Public Service Company**  
**ADFIT – Description of Timing Differences**

**Line  
No.**

3. Bad Debts – See explanation for Line No. 15 on Schedule G-7.1. This timing difference will reverse when customers’ accounts receivable are paid or charged-off.
4. CARES Act Payroll Deferral - See explanation for Line No. 19 on Schedule G-7.1. This timing difference will reverse over the next 24 months unless extended per the CARES Act.
5. CIP/DSM – See explanation for Line No. 63 on Schedule G-7.1. This timing difference will reverse over the next 60 months as per IRS agreement.
6. Contributions Carryover – For book purposes, charitable contributions are deducted in the year made/paid. For tax purposes, per I.R.C. § 170, a deduction is allowable for amounts paid as charitable contributions subject to a limitation of 10% of taxable income for the year in which the deduction was made computed without regard to the deduction for charitable contributions. This timing difference reversed during the current period.
7. Contributions Carryover-Kansas Only – This timing difference will reverse when Kansas’s taxable income is sufficient to allow contributions previously carried over to be deducted currently.
8. Contributions Carryover-Kansas Only V/A – This timing difference will reverse when Kansas’s forecasted taxable income is sufficient to allow contributions previously carried over to be deducted.
9. Contributions Carryover-New Mexico Only – This timing difference will reverse when New Mexico’s taxable income is sufficient to allow contributions previously carried over to be deducted currently.
10. Contributions Carryover-New Mexico Only V/A – This timing difference will reverse when New Mexico’s forecasted taxable income is sufficient to allow contributions previously carried over to be deducted.
11. Credit: Electric Vehicle– Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused Electric Vehicle Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
12. Credit: ITC Grant – Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused Investment Tax Credit (“ITC”) Grant. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
13. Credit: New Hire Retention – Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused New Hire Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.

**Southwestern Public Service Company**  
**ADFIT – Description of Timing Differences**

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14. Credit: Research & Experimentation Credit – Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused Increased Research Expenditures (“R&E”) Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to use the carryforward credits.
15. Credit: Wind – Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused Credit for Renewable Electricity Production. This item will be reversed at such time that the consolidated income tax liability becomes great enough to use the full carryforward credits.
16. Deferred Compensation Plan Reserve – See explanation for Line No. 22 on Schedule G-7.1. This timing difference will reverse when all current participants have received their final payment.
17. Deferred Fuel Costs – See explanation for Line No. 62 on Schedule G-7.1. For Texas retail, this timing difference will reverse through customer surcharges. For New Mexico retail, this timing difference will reverse out every two months. For Texas and New Mexico deferred unbilled, this timing difference will reverse out every month.
18. Employee Incentive Plans – See explanation for Line No. 23 on Schedule G-7.1. This timing difference will reverse when all eligible employees have received their incentive payout under the plan.
19. Environmental Remediation – See explanation for Line No. 24 on Schedule G-7.1. This timing difference will reverse as payments are made to vendors contracted to perform the clean-up of the site.
20. Fuel Tax Credit – Income Add Back – See explanation for Line No. 157 on Schedule G-7.1. This timing difference will reverse within 12 months after the tax return is filed.
21. Interest Income/Expense on Disputed Tax – See explanation for Line No. 26 on Schedule G-7.1. This timing difference will be reversed as outstanding current audit periods become closed and final revenue agent reports (“RAR”) are issued resulting in either interest on audit adjustments being paid to governments or received from governments.
22. Inventory Reserve – See explanation for Line No. 27 on Schedule G-7.1. This timing difference will reverse when all inventory items in question have been written off as obsolete or re-classed back to inventory.
23. Plant 190 – Income Statement (APB 11) – This item reflects ADIT on tax only originating timing differences for Contributions in Aid of Construction, Avoided Cost Interest, ESOP Dividends Capitalized and Pension & Benefits Capitalized. (See explanation for Line Nos. 6, 14, 25 and 35 on Schedule G-7.1 for each respective reconciling item.) These plant related basis differences are increases to taxable income resulting in deferred tax assets as reported in FERC account 190. This timing difference



**Southwestern Public Service Company**  
**ADFIT – Description of Timing Differences**

**Line  
No.**

- will be reversed over time through book depreciation expense that is allocated to these plant related basis differences.
24. Plant Other Flowthrough - 190 (FAS 109) – For book purposes, per FAS No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since plant related deferred taxes are calculated using the Average Rate Assumption Method (“ARAM”), this timing difference represents the difference between plant related deferred taxes calculated using the ARAM and plant related deferred taxes calculated using the most recent income tax rates in effect as of the balance sheet date based on revenue requirement (i.e., “grossed-up” for taxes). This timing difference will reverse over the remaining book life of depreciable assets.
  25. Federal State Unamortized ITC (FAS 109) – For book purposes, per Statement of Financial Accounting Standards (“FAS”) No. 109 (Accounting for Income Taxes), regulated enterprises are required to treat unamortized ITC (FERC account 255) as a temporary difference. Therefore, this item reflects ADIT on unamortized ITC based on revenue requirement impact (i.e., “grossed-up” for taxes). This timing difference will be reversed over the remaining life of the underlying utility property to which the investment tax credits relate. The remaining life at 9/30/2020 is approximately 15 months.
  26. Litigation Reserve – See explanation for Line No. 68 on Schedule G-7.1. This timing difference will reverse when all accrued legal settlement costs have been paid to all parties of the settlement.
  27. Mark-to-Market Adjustment – See explanation for Line No. 29 on Schedule G-7.1. This timing difference will reverse as the various “hedging” positions are settled in a future period.
  28. NOL: Kansas – Xcel Energy Inc. (the parent company of SPS) files a consolidated state income tax return in Kansas. Presently, Xcel Energy Inc. is in an NOL carryforward position with respect to the state of Kansas, due to consolidated Kansas NOLs dating back to 2002. This ADIT item reflects that portion of the Kansas NOL carryforward allocated to SPS. This timing difference will reverse when taxable income at the consolidated Kansas level is sufficient to utilize this NOL carryforward.
  29. NOL: New Mexico – Xcel Energy Inc. (the parent company of SPS) files a consolidated state income tax return in New Mexico. Presently, Xcel Energy Inc. has fully utilized the carryforward position with respect to the state of New Mexico. This ADIT item reflected the portion of the New Mexico NOL carryforward allocated to SPS. This timing difference reversed when taxable income at the consolidated New Mexico level was sufficient to fully utilize this NOL carryforward.

**Southwestern Public Service Company**  
**ADFIT – Description of Timing Differences**

**Line  
No.**

30. NOL: New Mexico – Valuation Allowance – Due to the short carryforward period for the New Mexico NOL through 2012 (5 years) it is probable that not all of the NOL will be utilized in the current period prior to NOL expiration. Therefore, for GAAP purposes the NOL is reduced by the amount which will be lost to expiration. This timing difference reversed when taxable income at the consolidated New Mexico level was sufficient to utilize this NOL carryforward in the current period or the NOL has expired.
31. NOL: Oklahoma – Xcel Energy Inc. (the parent company of SPS) files a consolidated state income tax return in Oklahoma. Presently, Xcel Energy Inc. is in an NOL carryforward position with respect to the state of Oklahoma, due to consolidated Oklahoma NOLs dating back to 2003. This ADIT item reflects that portion of the Oklahoma NOL carryforward allocated to SPS. This timing difference will reverse when taxable income at the consolidated Oklahoma level is sufficient to utilize this NOL carryforward.
32. Nonplant Excess ADIT Rate Change DTA – This timing difference is the nonplant gross-up on the excess deferred tax balance related to TCJA that will be amortized back to customers. Amortization periods are determined by the Commission and determine the rate at which portions of this timing difference will reverse.
33. Non-Qualified Pension Plans – See explanation for Line No. 31 on Schedule G-7.1. This timing difference will reverse when the final payment is made to the last surviving retiree (or dependent) covered by this plan.
34. OCI – Non-Qualified Pension Plans FAS 158 – For book purposes, items reported in Other Comprehensive Income (“OCI”) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to unrealized gains or losses for employee non-qualified pensions that are not recoverable by customers. This ADIT amount reflects the taxes on OCI related to these unrealized losses. This timing difference will reverse as losses are realized for book purposes.
35. OCI – Treasury – For book purposes, items reported in OCI on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities) which are recorded at fair value. This ADIT amount reflects the taxes on OCI related to these types of derivative instruments. This timing difference will reverse as the various “hedging” positions are settled.
36. Operating Lease Liabilities – See explanation for Line No. 53 on Schedule G-7.1 This timing difference will reverse as rental payments are made on the lease.
37. Performance Recognition Awards – See explanation for Line No. 36 on Schedule G-7.1. This timing difference will reverse as the plan participants are paid in future periods.

**Southwestern Public Service Company**  
**ADFIT – Description of Timing Differences**

**Line  
No.**

38. Performance Share Plan– See explanation for Line No. 37 on Schedule G-7.1. This timing difference will reverse as the plan participants are paid in future periods.
39. Post-Employment Benefits – Long Term Disability (FAS 112) – See explanation for Line No. 69 on Schedule G-7.1. This timing difference will reverse over the remaining life of those employees currently on long-term disability.
40. Post-Employment Benefits – Retiree Medical (FAS 106) – See explanation for Line No. 38 on Schedule G-7.1. This timing difference will reverse over the remaining life of retirees eligible for “Other Post Retirement Benefits.”
41. Rate Refund – See explanation for Line No. 70 on Schedule G-7.1. This timing difference will reverse as the various rate filings/proceedings underlying the refunds are settled in a future period.
42. Regulatory Asset/Liability - Transmission Attachment O – See explanation for Line No. 73 on Schedule G-7.1. This timing difference will reverse in a future period.
43. Renewable Energy Standard/Credit (RES/REC) – See explanation for Line No. 75 on Schedule G-7.1. For tax purposes, renewable energy costs are immediately deductible. However, for book purposes the costs are deferred as regulatory assets and, once approved through a rate case, are amortized over a period determined within the specified rate case.
44. Section 174 - Section 59(e) Adjustment – See explanation for Line No. 42 on Schedule G-7.1. This timing difference will reverse in a future period.
45. State Tax Deduct Cash vs Accrual – See explanation for Line No. 78 on Schedule G-7.1. Part of this timing difference will reverse by December of the following year after final payments are made to various states for state income taxes and any return-to-accrual adjustments are recorded. This timing difference will also reverse as the state income tax associated with current period audit adjustments reverse or settle with the state revenue departments. The remaining portion of this timing difference is associated with state income taxes on long-term permanent FIN 48 differences and will reverse when the underlying FIN 48 differences are reversed.
46. Texas Margin Tax – For book purposes, per FAS No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP the Texas Margin Tax is considered an income tax, this ADIT balance reflects the difference between deferred taxes calculated on selected non-plant timing differences at a composite rate incorporating the Texas Margin Tax (apportionment and rate) and deferred taxes calculated on these timing differences at a composite rate excluding the Texas Margin Tax. This timing difference will reverse as underlying selected non-plant differences reverse.

**Southwestern Public Service Company**  
**ADFIT – Description of Timing Differences**

**Line  
No.**

47. Vacation Accrual – See explanation for Line No. 44 on Schedule G-7.1. This timing difference will reverse as current employees have taken their vacation earned to date.
52. Book Unamortized Cost of Reacquired Debt– See explanation for Line No. 17 on Schedule G-7.1. Book amortization on the cost of reacquired debt is scheduled to run through 8/15/2047.
53. CIP/DSM-Advertising – See explanation for Line No. 64 on Schedule G-7.1. Specifically, this difference relates to advertising costs associated with corporate demand side management programs that are pre-paid at the beginning of the year and then amortized. For tax purposes these costs are deducted when paid. This timing difference fully reversed in the current period.
54. Mark-to-Market Adjustment – See explanation for Line No. 27 on Schedule G-7.4a.
55. Nonplant Excess ADIT Rate Change DTL – This timing difference is the nonplant gross-up on the excess deferred tax balance related to TCJA that will be amortized back to customers. Amortization periods are determined by the Commission and determine the rate at which portions of this timing difference will reverse.
56. OCI - Pension FAS 158 – For book purposes, items reported in OCI on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to unrealized gains or losses for employee pensions. This ADIT amount reflects the taxes on OCI related to these unrealized gains. This timing difference will reverse as gains are realized for book purposes.
57. Operating Lease Assets – See explanation for Line No. 32 on Schedule G-7.1. This timing difference will reverse as rental payments are made on the lease.
58. Pension Expense – See explanation for Line No. 34 on Schedule G-7.1. This timing difference will reverse in future periods.
59. Plant – 281 – Income Statement (APB 11) – This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service for pollution control facilities. This accelerated amortization resulting in deferred tax liabilities as reported in FERC account 281. This timing difference will reverse over the book life of the associated pollution control facilities.
60. Plant – 282 – Income Statement (APB 11) – This item reflects ADIT on method/life depreciation differences between all book basis plant in service and all tax basis plant in service (excluding computer software and pollution control). This item also reflects ADIT on originating timing differences for plant acquisition adjustments, allowance for funds used during construction (“AFUDC”) debt, automotive depreciation capitalized, book capitalized costs (simplified service costs), embedded costs (Section 174 Expenditures), interest income on pollution control bonds, ITC basis differences normalized, pensions & benefits capitalized for book, payroll taxes capitalized, property

**Southwestern Public Service Company**  
**ADFIT – Description of Timing Differences**

**Line  
No.**

- taxes capitalized, Asset Depreciation Range repair allowance, repair expense, sales taxes capitalized, and tax capital leases. These plant related depreciation and basis differences are for the most part decreases to taxable income resulting in deferred tax liabilities as reported in FERC account 282. Both method/life and originating timing differences will be reversed over time through book depreciation expense that is allocated to these depreciation and basis differences in the deferred tax calculation (i.e., over the remaining book life of depreciable assets).
61. Plant – 283 – Income Statement (APB 11) – This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service for computer software only. This item also reflects ADIT on originating timing differences for computer software expensed for tax purposes but capitalized for book purposes. These “non-plant” depreciation and basis differences are decreases to taxable income resulting in deferred tax liabilities as reported in FERC account 283. Both method/life and originating timing differences will be reversed over time through book computer software amortization expense that is allocated to these depreciation and basis differences in the deferred tax calculation (i.e., over the remaining book life of computer software).
  62. Plant Other Flowthrough - 282 (FAS 109)– For book purposes, per FAS No. 109 (Accounting for Income Taxes), regulated enterprises are required to record accumulated deferred taxes on all temporary differences, whether flowed through or normalized. Therefore, this item reflects ADIT on temporary differences previously flowed through based on revenue requirement impact (i.e., “grossed-up” for taxes). This timing is being amortized over regulatory approved periods.
  63. Plant AFUDC Equity (FAS 109) – Historically, AFUDC equity capitalized to plant in service has been treated as a permanent difference – both in the initial capitalization and when book depreciation on the book higher basis is recorded. However, per FAS No. 109 (Accounting for Income Taxes), regulated enterprises are now required to record accumulated deferred taxes on AFUDC equity. Therefore, this item reflects ADIT on AFUDC equity capitalized to plant in service based on revenue requirement impact (i.e., “grossed-up” for taxes). This timing difference will be reversed over time through book depreciation expense that is allocated to AFUDC equity in the deferred tax calculation.
  64. Rate Case/Restructuring Expense – See explanation for Line No. 39 on Schedule G-7.1. This timing difference will reverse in the current period.
  65. Rate Change on FIN48 Temporary Items – This adjustment represents the federal TCJA rate change applied to temporary uncertain tax positions as reflected as a component of income tax expense.
  66. Regulatory Asset – Emergency Special Response – See explanation for Line No. 71 on Schedule G-7.1. This timing difference will reverse in a future period.

**Southwestern Public Service Company**  
**ADFIT – Description of Timing Differences**

**Line  
No.**

- 67. Regulatory Asset – Miscellaneous - See explanation for Line No. 72 on Schedule G-7.1. This timing difference will reverse in a future period.
- 68. Regulatory Asset – New Mexico NOx Expense – See explanation for Line No. 41 on Schedule G-7.1. This timing difference reversed in the current period.
- 69. Renewable Energy Standard/Credit (RES/REC) – See explanation for Line No. 43 on Schedule G-7.4a.
- 70. State Tax Deduct Cash vs Accrual – See explanation for Line No. 45 on Schedule G-7.4a.

## Southwestern Public Service Company

### Adjustments to ADIT

**Line  
No.**

3. Bad Debts – See explanation for Line No. 15 on Schedule G-7.1 – Not included in Cost of Service.
4. CARES Act Payroll Deferral - See explanation for Line No. 19 on Schedule G-7.1 – Not included in Cost of Service.
5. CIP/DSM - See explanation for Line No. 63 on Schedule G-7.1. – Not included in Cost of Service.
6. Contributions Carryover - See explanation for Line No. 60 on Schedule G-7.1. – Not included in Cost of Service.
7. Contributions Carryover – Kansas Only - See explanation for Line No. 7 on Schedule G-7.4a. – Not Texas related.
8. Contributions Carryover – Kansas Only V/A - See explanation for Line No. 8 on Schedule G-7.4a. – Not Texas related.
9. Contributions Carryover – New Mexico Only - See explanation for Line No. 9 on Schedule G-7.4a. – Not Texas related.
10. Contributions Carryover – New Mexico Only V/A - See explanation for Line No. 10 on Schedule G-7.4a. – Not Texas related.
11. Contributions Carryover – Oklahoma Only - See explanation for Line No. 11 on Schedule G-7.4a. – Not Texas related.
12. Credit: Electric Vehicle – Fed DIT Only – See explanation for Line No. 12 on Schedule G-7.4a - ADIT is full credit value.
13. Credit: New Hire Retention – Fed DIT Only – See explanation for Line No. 13 on Schedule G-7.4a – ADIT is full credit value.
14. Credit: Research & Experimentation Credit – Fed DIT Only – See explanation for Line No. 14 on Schedule G-7.4a – ADIT is full credit value.
15. Credit: Wind - Fed DIT Only – See explanation for Line No. 15 on Schedule G-7.4a – ADIT is full credit value.
16. Deferred Compensation Plan Reserve – See explanation for Line No. 22 on Schedule No. G-7.1 – Not included in Cost of Service.
17. Deferred Fuel Costs – See explanation for Line No. 62 on Schedule G-7.1 – Not included in Cost of Service.

## Southwestern Public Service Company

### Adjustments to ADIT

**Line  
No.**

18. Employee Incentive Plans - See explanation for Line No. 23 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
19. Environmental Remediation – See explanation for Line No. 24 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
20. Fuel Tax Credit – Income Add Back – See explanation for Line No. 157 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
21. Interest Income/Expense on Disputed Tax – See explanation for Line No. 26 on Schedule G-7.1 – Not included in Cost of Service.
22. Inventory Reserve – See explanation for Line No. 27 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
23. Plant 190 - Income Statement (APB 11) – See explanation for Line No. 23 on Schedule G-7.4a – ADIT calculated at composite statutory tax rate.
24. Plant Other Flowthrough - 190 (FAS 109) – See explanation for Line No. 24 on Schedule G-7.4a – The offset to this ADIT is a Regulatory Liability that is not included in Rate Base.
25. Federal & State Unamortized ITC (FAS 109) – See explanation for Line No. 25 on Schedule G-7.4a – The offset to this ADIT is a Regulatory Liability that is not included in Rate Base.
26. Litigation Reserve – See explanation for Line No. 68 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
27. Mark-to-Market Adjustment – See explanation for Line No. 29 on Schedule G-7.1 – Not included in Cost of Service.
28. NOL: Federal – Electric – See explanation for Line No. 28 on Schedule G-7.4a – Separately calculated in Cost of Service.
29. NOL: Kansas – See explanation for Line No. 29 on Schedule G-7.4a – Not Texas related.
30. NOL: Oklahoma – See explanation for Line No. 30 on Schedule G-7.4a – Not Texas related.
31. Nonplant Excess ADIT Rate Change DTA – See explanation for Line No. 31 on Schedule G-7.4a - ADIT gross-up calculated as of date of TCJA enactment.



## Southwestern Public Service Company

### Adjustments to ADIT

**Line  
No.**

32. Non-Qualified Pension Plans – See explanation for Line No. 31 on Schedule G-7.1 – Not included in Cost of Service.
33. OCI - Non-Qualified Pension Plans FAS 158 – See explanation for Line No. 33 on Schedule G-7.4a – The offset to this ADIT is to an OCI account that is not included in Rate Base.
34. OCI – Treasury – See explanation for Line No. 34 on Schedule G-7.4a – The offset to this ADIT is to an OCI account that is not included in Rate Base.
35. Operating Lease Liabilities - See explanation for Line No. 53 on Schedule G-7.1 – Not included in Cost of Service.
36. Performance Recognition Awards – See explanation for Line No. 36 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
37. Performance Share Plan – See explanation for Line No. 37 on Schedule G-7.1 – Not included in Cost of Service.
38. Post-Employment Benefits - Long Term Disability (FAS 112) – See explanation for Line No. 69 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
39. Post-Employment Benefits - Retiree Medical (FAS 106) – See explanation for Line No. 38 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
40. Rate Refund – See explanation for Line No. 70 on Schedule G-7.1 – Not included in Cost of Service.
41. Regulatory Asset/Liability - Transmission Attachment O – See explanation for Line No. 73 on Schedule G-7.1 – Not included in Cost of Service.
42. Renewable Energy Standard/Credit (RES/REC) – See explanation for Line No. 75 on Schedule G-7.1 – Not included in Cost of Service.
43. Section 174 - Section 59(e) Adjustment – See explanation for Line No. 42 on Schedule G-7.1 – Not included in Cost of Service.
- 44/69. State Tax Deduction Cash vs Accrual – See explanation for Line No. 78 on Schedule G-7.1 – Not included in Cost of Service (Note that FIN 48 and audit adjustments are considered out of period).
45. Texas Margin Tax – See explanation for Line No. 45 on Schedule G-7.4a – For this rate case, the Texas Franchise Tax is included in the income tax calculation; this adjustment is the rate change or FAS 109 adjustment made to accumulated deferred income taxes.

## Southwestern Public Service Company

### Adjustments to ADIT

**Line  
No.**

46. Vacation Accrual – See explanation for Line No. 44 on Schedule G-7.1 – Not included in Cost of Service.
51. Book Unamortized Cost of Reacquired Debt – See explanation for Line No. 17 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
52. CIP/DSM-Advertising – See explanation for Line No. 64 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
53. Mark-to-Market Adjustment – See explanation for Line No. 29 on Schedule G-7.1 – Not included in Cost of Service.
54. Nonplant Excess ADIT Rate Change DTL – See explanation for Line No. 54 on Schedule G-7.4a – ADIT gross-up calculated at date of TCJA enactment.
55. OCI - Pension FAS 158 – See explanation for Line No. 55 on Schedule G-7.4a – The offset to this ADIT is to an OCI account that is not included in Rate Base.
56. Operating Lease Assets - See explanation for Line No. 32 on Schedule G-7.1 – Not included in Cost of Service.
57. Pension Expense – See explanation for Line No. 34 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
58. Accelerated Amortization & Basis Differences – Pollution Control – See explanation for Line No. 58 on Schedule G-7.4a – ADIT calculated at composite statutory tax rate and Update Period activity.
59. Depreciation & Timing Differences – Plant Related – See explanation for Line No. 59 on Schedule G-7.4a – Eliminate non-utility property, adjustment for unblending of depreciation, and ADIT calculated at composite statutory tax rate and adjustment for extension of bonus depreciation and Update Period activity.
60. Accelerated Amortization & Basis Differences - Software – See explanation for Line No. 60 on Schedule G-7.4a – ADIT calculated at composite statutory tax rate and Update Period activity.
61. Plant Other Flow Through – 282- (FAS 109) – See explanation for Line No. 61 on Schedule G-7.4a – The offset to this ADIT is a Regulatory Asset that is not included in Rate Base.
62. Plant AFUDC Equity (FAS 109) – See explanation for Line No. 62 on Schedule G-7.4a – The offset to this ADIT is a Regulatory Asset that is not included in Rate Base.

**Southwestern Public Service Company**

**Adjustments to ADIT**

**Line  
No.**

- 63. Rate Case/Restructuring Expense – See explanation for Line No. 39 on Schedule G-7.1 – The portion not Texas related was eliminated and the Texas portion of ADIT was calculated at the composite statutory tax rate.
- 64. Rate Change on FIN48 Temporary Items – See explanation for Line No. 64 on Schedule G-7.4a – Not included in Cost of Service
- 65. Regulatory Asset – Emergency Special Response – See explanation for Line No. 71 on Schedule G-7.1 – Not included in Cost of Service.
- 66. Regulatory Asset - Miscellaneous – See explanation for Line No. 72 on Schedule G-7.1 – Not included in Cost of Service.
- 67. Regulatory Asset - New Mexico NOx Expense – See explanation for Line No. 41 on Schedule G-7.1 – Not Texas related.
- 68. Renewable Energy Standard/Credit (RES/REC) – See explanation for Line No. 75 on Schedule G-7.1 – Not in Cost of Service.

## **Southwestern Public Service Company**

### **ADIT and ITC – Plant Adjustments & Allocations**

Southwestern Public Service Company (“SPS”) is requesting no adjustments to plant in the Test Year (October 1, 2019 through September 30, 2020) and the Update Period (October 1, 2020 through December 31, 2020) as described in Schedule G-7.2. There was one new generating plant in service since SPS’ last Texas Retail rate filing for Sagamore Wind Farm. For details surrounding the tax implications for Sagamore Wind Farm, please see schedule G-7.2. Additionally, there were no ITCs generated as shown on Schedule G-7.5 nor were there any ITCs utilized. The amortization of ITCs during the Test Year as shown on Schedule G-7.5 relates solely to ITCs generated in years 1986 and prior to the Test Year.

**Southwestern Public Service Company**

**ADIT – Rate Case Expense**

Southwestern Public Service Company (“SPS”) is requesting accumulated deferred income tax (“ADIT”) related to SPS’s Texas Retail Rate Case Docket No. 49831 in its cost of service at the composite statutory tax rate. (Please refer to Schedule G-7.4, Line No. 62)

Analysis of Investment Tax Credits

|                 |   |    |                        |
|-----------------|---|----|------------------------|
| <b>Line No.</b> |   |    |                        |
| 1               | Investment Tax Credits Earned in Test Year  | \$ | -                      |
| 2               | Pro Forma Adjustments (if any)  |    | -                      |
| 3               | Gross Investment Tax Credits  | \$ | -                      |
|                 | Less:   |    |                        |
| 4               | Amortization of Investment Tax Credits  | \$ | (52,421.14)            |
| 5               | Proforma Adjustments (if any)   |    | -                      |
| 6               | Total Amortization  |    | <u>(52,421.14) (B)</u> |
| 7               | Investment Tax Credit Adjustment  | \$ | <u>9.00</u>            |
|                 | Test:   |    |                        |
| 8               | Stripped Book Depreciation Rate requested <sup>(1)</sup>  |    | <u>44.44%</u>          |
| 9               | <u>Amortization of Investment Tax Credits (B) =</u><br>Gross Amortization Base (exclude QPEs <sup>(2)</sup> ) |    | <u>44.44%</u>          |

<sup>(1)</sup> Amortization of Investment Tax Credit is based on a remaining life amortization rate. The "Stripped Book Depreciation Rate" reflects a composite remaining life of 2.25 years as of the end of the Test Year (October 1, 2019 through September 30, 2020). The remaining life for retail amortizable property is 1.25 years as of the end of the Test Year.

<sup>(2)</sup> QPEs = Qualifying Progress Expenditures

## **Southwestern Public Service Company**

### **Investment Tax Credits Utilized**

There were no investment tax credits (“ITC”) utilized on a stand-alone basis for tax return purposes during the Test Year (October 1, 2019 through September 30, 2020). The Tax Reform Act of 1986 repealed the ITC effective January 1986. Subsequently, the ITC has been reinstated for qualifying renewable energy related projects. Currently, Southwestern Public Service Company does not have any ITC carryover on a stand-alone basis related to qualifying renewable energy related projects available to be utilized.

There were no ITCs generated as shown on Schedule G-7.5. The amortization of ITC during the Test Year as shown on Schedule G-7.5 relates solely to ITCs generated prior to the Test Year. Amortization of ITC is recognized over the estimated life of the related assets.

## **Southwestern Public Service Company**

### **Investment Tax Credits Generated But Not Utilized**

Southwestern Public Service Company (“SPS”) has no investment tax credits (“ITC”) that were generated but not utilized for tax return purposes during the Test Year (October 1, 2019 through September 30, 2020). The Tax Reform Act of 1986 repealed the ITC effective January 1986. Subsequently, the ITC has been reinstated for qualifying renewable energy related projects. SPS did not have any such ITC qualifying renewable energy related projects placed in service during the Test Year.



## **Southwestern Public Service Company**

### **Investment Tax Credits Utilized – Stand-alone Basis**

There were no investment tax credits (“ITC”) utilized on a stand-alone basis for tax return purposes during the Test Year (October 1, 2019 through September 30, 2020). The Tax Reform Act of 1986 repealed the ITC effective January 1986. Subsequently, the ITC has been reinstated for qualifying renewable energy related projects. Currently, Southwestern Public Service Company does not have any ITC carryover on a stand-alone basis related to qualifying renewable energy related projects available to be utilized.

There were no ITCs generated as shown on Schedule G-7.5. The amortization of ITC during the Test Year as shown on Schedule G-7.5 relates solely to ITC generated prior to the Test Year. Amortization of ITC is recognized over the estimated life of the related assets.

**Southwestern Public Service Company**

**Investment Tax Credits Election**

Southwestern Public Service Company has not made any Investment Tax Credit elections since the last base rate case filing, Docket No. 49831.

**Southwestern Public Service Company**

**FERC Account 255 Balance**

| <b>Line No.</b> | <b>FERC Acct.</b> | <b>Description</b>                            | <b>Balance as of<br/>September 30,<br/>2020</b> |
|-----------------|-------------------|---|---|
| 1               | 255               | Deferred Investment Tax Credit - Wholesale    | \$ -  |
| 2               | 255               | Deferred Investment Tax Credit - Retail       | 65,548  |
| 3               | 255               | <b>Deferred Investment Tax Credit - Total</b> | <b><u>\$ 65,548</u></b>                         |

**Note:** Information is applicable only for fossil plants, because Southwestern Public Service Company does not own or operate nuclear facilities.

Southwestern Public Service Company

Analysis of Test Year FIT Requested FIT - Tax Method 2      Analysis of Income Taxes  
Tax Method 2

| Line No. |   | Test Period           | Amount Requested     |
|----------|---|-----------------------|----------------------|
| 1        | Gross Revenue Requirement                                 | \$ 1,723,804,361      | (1) \$ 897,640,247   |
| 2        | Less Cost of Services Items:                              |                       |                      |
| 3        | Fuel Expense  | \$ (559,989,374)      | (1) \$ (45,688,122)  |
| 4        | Other O & M Expense                                       | (521,580,117)         | (1) (302,855,021)    |
| 5        | Depreciation and Amortization                             | (204,884,168)         | (1) (198,116,377)    |
| 6        | Taxes Other Than Income                                   | (84,560,225)          | (1) (61,253,643)     |
| 7        | Interest on Customer Deposits                             | -                     |                      |
| 8        | Consolidated Tax Adjustment                               | -                     |                      |
| 9        | Less: Deductions Not Included Cost of Service:            |                       |                      |
| 10       | Interest Expense on Debt                                  |                       |                      |
| 11       | (Including amount capitalized)                            | \$ (101,184,973)      | (1) \$ (63,672,652)  |
| 12       | Additional Tax Depreciation                               | (396,187,510)         | (1) (169,767,812)    |
| 13       | Capitalized Taxes   |                       |                      |
| 14       | Other Additions/(Deductions):                             |                       |                      |
| 15       | Contribution Carryover                                    | (66,631)              | (2) -                |
| 16       | Deferred Fuel Costs                                       | (24,595,745)          | (2) -                |
| 17       | Federal NOL   | 0                     | (2) (47,891,812)     |
| 18       | Pension Expense   | 245,549               | (2) 195,714          |
| 19       | Renewable Energy Standard/Credit                          | (3,426,249)           | (2) -                |
| 20       | State Income Taxes  | (333,803)             | (3) -                |
| 21       | Other (Non-Plant Related not itemized)                    | (59,016,812)          | (2) 9,070,494        |
| 22       |   |                       |                      |
| 23       | Add Taxable Income Not Included in Cost of Service:       |                       |                      |
| 24       | Other Income - Non-Operating                              | \$ 25,927,301         | (1) \$ -             |
| 25       | Rate Refund   | (1,689,336)           | (2) -                |
| 26       |   |                       |                      |
| 27       | Less: State Tax Adjustments:                              |                       |                      |
| 28       | Federal NOL   | \$ -                  | \$ -                 |
| 29       | State Income Taxes  | 333,803               | (3) -                |
| 30       | Contribution Carryover                                    | (112,090)             | -                    |
| 31       | State Cash vs Accrual                                     | 2,984,646             | -                    |
| 32       |   |                       |                      |
| 33       | State Taxable Income                                      | \$ (204,331,373)      | \$ 17,661,017        |
| 34       | State Statutory Tax Rate                                  | 1.5659%               | 2.08%                |
| 35       | Current State Income Taxes Before Credits & Adjustments   | \$ (3,199,558)        | \$ 366,607           |
| 36       | Less: Texas Gross Margin Tax                              | 3,855,005             | -                    |
| 37       | Texas R&E Credit  | (350,266)             | -                    |
| 38       | Plant Only Liab Adjust                                    | 28,622                | -                    |
| 39       | Current State Income Taxes                                | \$ 333,803            | \$ 366,607           |
| 40       |   |                       |                      |
| 41       | Federal Taxable Income                                    | \$ (207,537,732)      | \$ 17,294,409        |
| 42       | Federal Tax Rate  | 21.0000%              | 21.0000%             |
| 43       | Current Federal Income Taxes Before Credits & Adjustments | \$ (43,582,924)       | \$ 3,631,826         |
| 44       | Less: Amortization of Investment Tax Credits              | (52,421)              | (4) (28,075)         |
| 45       | Plant Only Liab Adjust                                    | 1,633,707             | (5) -                |
| 46       | Jobs Creation Act Production Deduction Impact             | -                     | -                    |
| 47       | Texas Gross Margin Tax                                    | (2,038,985)           | -                    |
| 48       | Current Federal Income Taxes                              | \$ (44,040,623)       | \$ 3,603,751         |
| 49       |   |                       |                      |
| 50       | Current Federal & State Income Taxes                      | \$ (43,706,820)       | \$ 3,970,358         |
| 51       |   |                       |                      |
| 52       | Deferred Income Taxes:                                    |                       |                      |
| 53       | Debits  | \$ 133,087,264        | (6) \$ 51,258,419    |
| 54       | Credits (Includes R&E Credits Reclassified to Deferred)   | (98,124,533)          | (7) (17,525,382)     |
| 55       | Total Deferred Income Taxes                               | \$ 34,962,731         | \$ 33,733,037        |
| 56       |   |                       |                      |
| 57       | <b>Total Requested Income Taxes</b>                       | <b>\$ (8,744,089)</b> | <b>\$ 37,703,395</b> |

(1) Source per G-7.6 workpaper - summary of Southwestern Public Service Company Regulatory Combined Operating Statements.

(2) Refer to detail on G-7.6a, lines 30 - 78, under column titled "Basis Addition/(Deduction)."

(3) State Income Taxes:

|    |  |                     |
|----|--|---------------------|
| 62 | State Income Tax on Current Year Activity                  | \$ 2,650,843        |
| 63 | State Deduction Cash vs Accrual (Schedule G-7.6a, Line 70) | (2,984,646)         |
| 64 |  | <b>\$ (333,803)</b> |

(4) Refer to Schedule G-7.1a, line 31.

(5) Refer to Schedule G-7.1, line 85.

(6) Refer to detail on G-7.6a, line 82 & 87, under column titled "Deferred Tax Provision FERC Acct. 410."

(7) Refer to detail on G-7.6a, line 82 & 87, under column titled "Deferred Tax Provision FERC Acct. 411."

**Note:** As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will provide actual costs for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period," including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case.

Southwestern Public Service Company

Analysis of Deferred Income Taxes

| Line No. | Item Deferred   | Test Period Amount Booked      |   |  | Amount Requested <sup>(2)</sup> |                                       |
|----------|---|--------------------------------|---|--|---------------------------------|---------------------------------------|
|          |   | Basis Addition/<br>(Deduction) | Deferred Tax<br>Provision FERC<br>Acct. 410 | Deferred Tax<br>Reversal FERC<br>Acct. 411 | Total Deferred<br>Taxes         | Basis Addition/<br>(Deduction)        |
| 1        | <b>Plant Related</b>  |                                |   |  |                                 |                                       |
| 2        | Allowance for Funds Used During Construction ("AFUDC") Debt   | \$ (13,885,408)                |   |  |                                 |                                       |
| 3        | Allowance for Funds Used During Construction ("AFUDC") Equity | \$ (32,253,280)                |   |  |                                 |                                       |
| 4        | Amortization of computer software                             | \$ 4,127,360                   |   |  |                                 |                                       |
| 5        | Amortization of Hydro License (Water Rights)                  | \$ -                           |   |  |                                 |                                       |
| 6        | Amortization of limited term plant                            | \$ 2,580,704                   |   |  |                                 |                                       |
| 7        | Amortization of pollution control facilities                  | \$ -                           |   |  |                                 |                                       |
| 8        | Avoided cost interest   | \$ 25,112,347                  |   |  |                                 |                                       |
| 9        | Book Depreciation Provision - Normalized                      | \$ 221,636,709                 |   |  |                                 |                                       |
| 10       | Book Depreciation Provision - Permanent <sup>(1)</sup>        | \$ 5,040,309                   |   |  |                                 |                                       |
| 11       | Capitalization of Software Expense - Books                    | \$ 32,541                      |   |  |                                 |                                       |
| 12       | Clearing Account Book Expense                                 | \$ 6,872,523                   |   |  |                                 |                                       |
| 13       | Contributions in Aid of Construction                          | \$ 7,608,884                   |   |  |                                 |                                       |
| 14       | Cost of Removal   | \$ (38,839,055)                |   |  |                                 |                                       |
| 15       | ESOP Dividends Capitalized                                    | \$ 618,776                     |   |  |                                 |                                       |
| 16       | Gain/(Loss) on Disposition of Assets (Tax)                    | \$ 4,171,115                   |   |  |                                 |                                       |
| 17       | (Gain)/Loss on Disposition of Assets (Book)                   | \$ -                           |   |  |                                 |                                       |
| 18       | Internally Developed Software                                 | \$ (27,625)                    |   |  |                                 |                                       |
| 19       | Pension & Benefits Capitalized                                | \$ 4,028,321                   |   |  |                                 |                                       |
| 20       | Repair Expenditures   | \$ (55,315,495)                |   |  |                                 |                                       |
| 21       | Section 174 Expenditures                                      | \$ (21,800,000)                |   |  |                                 |                                       |
| 22       | Tax Depreciation  | \$ (515,931,132)               |   |  |                                 |                                       |
| 23       | Recoverable Meters Provision                                  | \$ 34,898                      |   |  |                                 |                                       |
| 24       | Plant Related - Total Permanent                               | \$ (27,212,971)                |   |  |                                 | \$ (15,339,466) \$ 27,217,010         |
| 25       | Plant Related - Total Temporary                               | (368,974,537)                  |   |  |                                 | (154,428,347)                         |
| 26       | Sub-Total Plant Related                                       | \$ (396,187,508)               | \$ 67,837,852                               | \$ (3,442,029)                             | \$ 64,395,823                   | \$ (169,767,812) \$ 27,217,010        |
| 27       | Add: South Georgia Catch-up Deferred Taxes                    |                                |   |  |                                 | -                                     |
| 28       | <b>Total Plant Related</b>                                    | <b>\$ (396,187,508)</b>        | <b>\$ 67,837,852</b>                        | <b>\$ (3,442,029)</b>                      | <b>\$ 64,395,823</b>            | <b>\$ (169,767,812) \$ 27,217,010</b> |
| 29       |   |                                |   |  |                                 |                                       |
| 30       | <b>Non-Plant Related</b>                                      |                                |   |  |                                 |                                       |
| 31       | Bad Debts   | \$ 1,479,438                   | \$ 396,179                                  | \$ (701,783)                               | \$ (305,604)                    | \$ - \$ -                             |
| 32       | Book Unamortized Cost of Reacquired Debt                      | 809,826                        | 100   | (167,511)                                  | (167,410)                       | 433,715 (543,586)                     |
| 33       | CARES Act Payroll Deferral                                    | 3,070,533                      | 320   | (634,879)                                  | (634,559)                       | 1,826,315 (406,468)                   |
| 34       | Club Dues   | 28,006                         | -   | -  | -                               | -                                     |
| 35       | Contributions Carryover                                       | (66,631)                       | 197,591                                     | (183,459)                                  | 14,132                          | -                                     |
| 35       | Credit: Research & Experimentation                            | -                              | 485,361                                     | (2,073,397)                                | (1,588,036)                     | - (1,090,251)                         |
| 36       | Credit: Wind  | -                              | -   | (50,330,750)                               | (50,330,750)                    | -                                     |
| 37       | Deferred Compensation Plan Reserve                            | 1,198,678                      | 8,437                                       | (256,264)                                  | (247,826)                       | -                                     |
| 38       | Deferred Fuel Costs   | (24,595,745)                   | 10,145,500                                  | (5,063,291)                                | 5,082,209                       | -                                     |
| 39       | Deferred Revenue (ITC Grant Accounting)                       | (12,861)                       | -   | -  | -                               | -                                     |
| 40       | Demand Side Management  | (1,255,010)                    | 259,601                                     | (146)                                      | 259,455                         | -                                     |
| 41       | Demand Side Management - Advertising                          | (0)                            | 0   | (0)  | -                               | -                                     |
| 42       | Employee Incentive Plans                                      | 62,915                         | 507,548                                     | (520,692)                                  | (13,144)                        | 37,421 55,042                         |
| 43       | Environmental Remediation                                     | 2,495,330                      | 48,707                                      | (564,386)                                  | (515,679)                       | 1,444,700 (320,576)                   |
| 44       | Federal NOL Benefit - DIT Oper                                | -                              | -   | -  | -                               | (47,891,812) 11,144,667               |
| 45       | Interest Income/Expense on Disputed Tax                       | 1,044,917                      | 8,312                                       | (224,273)                                  | (215,961)                       | -                                     |
| 46       | Inventory Reserve   | 16,338                         | -   | (3,381)                                    | (3,381)                         | 8,750 4,644                           |
| 47       | Litigation Reserve  | (760,383)                      | 208,869                                     | (51,728)                                   | 157,142                         | (407,235) 89,977                      |
| 48       | Lobbying Expenses   | 742,291                        | -   | -  | -                               | -                                     |
| 49       | Mark-to-Market Adjustment                                     | 1,168,444                      | 135   | (241,753)                                  | (241,618)                       | -                                     |
| 50       | Meals and Entertainment                                       | 1,037,137                      | -   | -  | -                               | 674,089                               |
| 51       | Nonplant ADIT Rate Change                                     | -                              | 3,913,221                                   | (6,962,370)                                | (3,049,149)                     | -                                     |
| 52       | Non-Qualified Pension Plan                                    | 33,960                         | 39,389                                      | (46,407)                                   | (7,017)                         | -                                     |
| 53       | OCI - Non-Qualified Pension Plan (FAS 158)                    | -                              | 236   | -  | 236                             | -                                     |

Southwestern Public Service Company

Analysis of Deferred Income Taxes

| Line No. | Item Deferred  | Test Period Amount Booked      |   |  |                         | Amount Requested <sup>(2)</sup> |                                |
|----------|--|--------------------------------|---|--|-------------------------|---------------------------------|--------------------------------|
|          |  | Basis Addition/<br>(Deduction) | Deferred Tax<br>Provision FERC<br>Acct. 410 | Deferred Tax<br>Reversal FERC<br>Acct. 411 | Total Deferred<br>Taxes | Basis Addition/<br>(Deduction)  | Total Deferred<br>Income Taxes |
| 54       | OCI - Pension (FAS 158)                                  | -                              | (1)   | -  | (1)                     | -                               | -                              |
| 55       | OCI - Treasury   | -                              | 216   | -  | 216                     | -                               | -                              |
| 56       | Operating Lease Assets                                   | 25,360,793                     | 4,629                                       | (5,245,716)                                | (5,241,087)             | -                               | -                              |
| 57       | Operating Lease Liabilities                              | (25,360,793)                   | 5,245,716                                   | (4,629)                                    | 5,241,087               | -                               | -                              |
| 58       | Penalties  | 78,433                         | -   | -  | -                       | -                               | -                              |
| 59       | Pension Expense  | 245,549                        | 2,272,015                                   | (2,323,917)                                | (51,902)                | 195,714                         | (2,336,036)                    |
| 60       | Performance Recognition Awards                           | 21,118                         | 1   | (4,367)                                    | (4,366)                 | 12,560                          | (2,222)                        |
| 61       | Performance Share Plan                                   | 53,024                         | 38,958                                      | (49,922)                                   | (10,964)                | -                               | -                              |
| 62       | Post Employment Benefit - Retiree Medical                | 108,864                        | 84,718                                      | (107,345)                                  | (22,627)                | 62,126                          | 272,808                        |
| 63       | Post Employment Benefit - Long Term Disability           | (91,177)                       | 19,252                                      | (396)                                      | 18,856                  | (68,982)                        | 31,477                         |
| 64       | Regulatory Asset - New Mexico NOx Expense                | 34,908                         | 9   | (7,223)                                    | (7,214)                 | -                               | -                              |
| 65       | Rate Case / Restructuring Expense                        | 5,837,803                      | 8,199,995                                   | (9,403,483)                                | (1,203,488)             | 5,880,972                       | (1,743,118)                    |
| 66       | Rate Refund  | (1,689,336)                    | 2,263,029                                   | (1,914,459)                                | 348,570                 | -                               | -                              |
| 67       | Regulatory Asset / Liability - Transmission Attachment O | (5,865,595)                    | 2,219,609                                   | (1,007,321)                                | 1,212,288               | -                               | -                              |
| 68       | Regulatory Asset - Emergency Special Response            | (1,069,286)                    | 476,293                                     | (255,313)                                  | 220,980                 | (572,673)                       | -                              |
| 69       | Regulatory Asset - Miscellaneous                         | (70,418,958)                   | 14,754,817                                  | (202,078)                                  | 14,552,738              | -                               | -                              |
| 70       | Regulatory Asset - Texas Surcharge                       | -                              | -   | -  | -                       | -                               | -                              |
| 71       | Renewable Energy Standard/Credit (RES/REC)               | (3,426,249)                    | 1,294,883                                   | (586,956)                                  | 707,927                 | -                               | -                              |
| 72       | Section 174 - Section 59e Adjustment                     | 14,199,406                     | 1,937                                       | (2,937,215)                                | (2,935,278)             | -                               | -                              |
| 73       | State Tax Deduction Cash vs Accrual                      | (2,984,646)                    | 629,804                                     | (3,029)                                    | 626,776                 | -                               | -                              |
| 74       | Suites / Entertainment Expense                           | 23,148                         | -   | -  | -                       | -                               | -                              |
| 75       | Texas Margin Tax   | -                              | (421,917)                                   | (102,333)                                  | (524,250)               | (261,091)                       | 1,569,480                      |
| 76       | Vacation Accrual   | 343,675                        | 107,291                                     | (178,187)                                  | (70,895)                | -                               | -                              |
| 77       | Fuel Tax Credit - Inc Addback                            | -                              | -   | -  | -                       | (174)                           | 143                            |
| 78       | Texas R&E Credit   | -                              | -   | -  | -                       | -                               | (209,956)                      |
| 79       | Plant Adjustment for Accrual Only                        | (10,447,089)                   | -   | -  | -                       | -                               | -                              |
| 80       | <b>Total Non-Plant Related</b>                           | <b>\$ (88,549,225)</b>         | <b>\$ 53,410,761</b>                        | <b>\$ (92,360,356)</b>                     | <b>\$ (38,949,596)</b>  | <b>\$ (38,625,605)</b>          | <b>\$ 6,516,027</b>            |
| 81       |  |                                |   |  |                         |                                 |                                |
| 82       | <b>Total Plant and Non-Plant</b>                         | <b>\$ (484,736,733)</b>        | <b>\$ 121,248,613</b>                       | <b>\$ (95,802,385)</b>                     | <b>\$ 25,446,228</b>    | <b>\$ (208,393,417)</b>         | <b>\$ 33,733,037</b>           |
| 83       |  |                                |   |  |                         |                                 |                                |
| 84       | <b>Deferred Reconciling Items</b>                        |                                |   |  |                         |                                 |                                |
| 85       | Add: Out of Period Federal Deferred Income Taxes         |                                | 112,110,861                                 | (110,315,997)                              | 1,794,865               | -                               | -                              |
| 86       | FIN 48 Federal Deferred Income Taxes                     |                                | 1,327,474                                   | (605,904)                                  | 721,570                 | -                               | -                              |
| 87       | State Only Deferred Income Taxes                         |                                | 21,341,332                                  | (11,041,566)                               | 10,299,767              | -                               | -                              |
| 88       |  |                                |   |  |                         |                                 |                                |
| 89       | <b>Total Company Deferred Taxes</b>                      |                                | <b>\$ 256,028,281</b>                       | <b>\$ (217,765,852)</b>                    | <b>\$ 38,262,429</b>    | <b>\$ (208,393,417)</b>         | <b>\$ 33,733,037</b>           |

Note: <sup>(1)</sup> Book Depreciation Provision - Permanent = Book depreciation on AFUDC Equity and Meals Capitalized.

<sup>(2)</sup> Amount Requested - The amount requested basis addition/deduction reflects that portion of the test period basis additions/deduction allocated to Texas. The amount requested total deferred taxes are calculated by applying the federal and state statutory tax rate to all temporary timing differences.

This schedule contains estimates for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

**Southwestern Public Service Company**

**Analysis of Additional Depreciation Requested  
October 1, 2019 through September 30, 2020**

| Line No.                            | Test Period           | Adjustments | Test Period Adjusted  | Amount Requested <sup>(1)</sup> |
|-------------------------------------|-----------------------|-------------|-----------------------|---------------------------------|
| 1 Timing Differences - Normalized   | \$ 255,971,899        | \$ -        | \$ 255,971,899        | \$ 141,966,034                  |
| 2 Timing Differences - Permanent    | 5,828,564             | -           | 5,828,564             | 3,160,644                       |
| <b>3 Timing Differences - Total</b> | <b>\$ 261,800,463</b> | <b>\$ -</b> | <b>\$ 261,800,463</b> | <b>\$ 145,126,678</b>           |

4 <sup>(1)</sup>Amount Requested - Reflects that portion of the test period adjusted book depreciation and amortization allocated to Texas

**Southwestern Public Service Company**

**Analysis of Additional Depreciation Requested  
October 1, 2019 through September 30, 2020**

| Line No. |                                   | Test Period           | Update Period Adjustments | Update Period Adjusted | Amount Requested <sup>(1)</sup> |
|----------|-----------------------------------|-----------------------|---------------------------|------------------------|---------------------------------|
| 1        | Timing Differences - Normalized   | \$ 255,971,899        | \$ 83,887,275             | \$ 339,859,175         | \$ 188,384,732                  |
| 2        | Timing Differences - Permanent    | 5,828,564             | 1,898,774                 | 7,727,338              | 4,190,727                       |
| 3        | <b>Timing Differences - Total</b> | <b>\$ 261,800,463</b> | <b>\$ 85,786,050</b>      | <b>\$ 347,586,513</b>  | <b>\$ 192,575,459</b>           |

**Notes:** <sup>(1)</sup> Amount Requested - Reflects that portion of the test period adjusted book depreciation and amortization allocated to Texas  
This schedule contains estimates for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.



Southwestern Public Service Company

Analysis of Test Year Income Taxes Requested Income Taxes - Tax Method 1

| Line No. |   | Test Period                          | Total Requested      |
|----------|---|--------------------------------------|----------------------|
| 1        | Return  | (1) \$ 387,461,867 <sup>(15)</sup>   | \$ 252,023,690       |
| 2        |   |                                      |                      |
| 3        | Additions/(Deductions)                        |                                      |                      |
| 4        | Interest                                      | (2) \$ (101,184,973) <sup>(15)</sup> | (63,672,652)         |
| 5        | Amortization of ITC                           | (3) (52,421) <sup>(15)</sup>         | (28,075)             |
| 6        | Amortization of Excess DFIT                   | -                                    | -                    |
| 7        | Preferred Dividend Exclusion                  | -                                    | -                    |
| 8        | Jobs Creation Act Production Deduction Impact | -                                    | -                    |
| 9        | Other:  |                                      |                      |
| 10       | Electric Vehicle Credit                       | (4) -                                | -                    |
| 11       | Excess Deferred Taxes (Federal Only)          | (5) (71,868,023)                     | (45,919,127)         |
| 12       | NM Rate Change (Federal Only)                 | (6) -                                | -                    |
| 13       | Plant - Deferred Clean-up (Federal Only)      | (7) 357                              | -                    |
| 14       | Plant Only Liab Adjust (Federal Only)         | (8) 7,779,557                        | -                    |
| 15       | R&E Credit                                    | (9) (7,562,075) <sup>(15)</sup>      | (4,815,620)          |
| 16       | State Income Taxes                            | (10) 27,403,719 <sup>(15)</sup>      | 6,004,996            |
| 17       | Wind Credit                                   | (16) (239,670,238)                   | -                    |
| 18       | OCI Rate Change                               | (8,095)                              | -                    |
| 19       | State Income Taxes - Rate Adjustment          | (11) - <sup>(15)</sup>               | (0)                  |
| 20       | Add:  |                                      |                      |
| 21       | Additional Charitable Contribution            | (12) \$ -                            | \$ -                 |
| 22       | Additional Depreciation                       | (12) (35,462)                        | -                    |
| 23       | AFUDC Equity                                  | (12) (26,410,558)                    | -                    |
| 24       | Club Dues                                     | (12) 28,006                          | -                    |
| 25       | Deferred Revenue (ITC Grant Accounting)       | (12) (12,861)                        | -                    |
| 26       | Depletion on Royalty Income                   | (12) -                               | -                    |
| 27       | Lobbying Expenses                             | (12) 742,291                         | -                    |
| 28       | Meals & Entertainment                         | (12) 1,037,137 <sup>(15)</sup>       | 674,089              |
| 29       | Penalties                                     | (12) 78,433                          | -                    |
| 30       | Suite/Entertainment Tickets                   | (12) 23,148                          | -                    |
| 31       | Plant Adj for Accrual Only                    | (12) (10,447,089)                    | -                    |
| 32       | Jobs Creation Act Production Tax Deduction    | (13) -                               | -                    |
| 33       | Other Plant Permanent                         | (14) - <sup>(15)</sup>               | (15,339,466)         |
| 34       | Rounding                                      | 53                                   | -                    |
| 35       | Taxable Component of Return                   | \$ (32,697,227)                      | \$ 128,927,835       |
| 36       | Tax Factor (1/(1-.21),.21)                    | 0.26582278                           | 0.29265573           |
| 37       | <b>Total Income Taxes Before Adjustments</b>  | <b>\$ (8,691,668)</b>                | <b>\$ 37,731,470</b> |
| 38       |   |                                      |                      |
| 39       | Amortization of ITC                           | \$ (52,421)                          | \$ (28,075)          |
| 40       | R&E Credit                                    |                                      |                      |
| 41       | Jobs Creation Act Production Deduction Impact |                                      |                      |
| 42       | <b>Total Income Taxes</b>                     | <b>\$ (8,744,089)</b>                | <b>\$ 37,703,395</b> |

- (1) See Schedule G-7.6, sum Lines 1 through 6, plus Line 24, minus Line 57  
(2) See Schedule G-7.6, Line 11  
(3) See Schedule G-7.6, Line 44  
(4) Pre-Tax Electric Vehicle Credit Amount = N/A  
(5) Pre-Tax Excess Deferred Taxes (Federal Only) Amount = Plant - (-\$12,043,136 / 21%) + Non-Plant -(\$3,049,149 / 21%)  
(6) Pre-Tax NM Rate Change Amount = N/A  
(7) Pre-Tax Plant - Deferred Clean-up (Federal Only) Amount = \$75 / 21%  
(8) Pre-Tax Plant Only Liab Adjust (Federal Only) Amount = \$1,633,707 / 21%  
(9) Pre-Tax R&E Credit Amount = (\$1,588,036) / 21%  
(10) See Schedule G-7.1a, sum Line 36, divided by 21%  
(11) State Income Taxes - Rate Adjustment = N/A  
(12) See Schedule G-7.1a, Lines 15 - 25  
(13) Jobs Creation Act Production Tax Deduction Amount = N/A  
(14) Other Plant Permanent Amount = N/A  
(15) Refer to Attachment SNN-RR-2.  
(16) Pre-Tax Wind Credit Amount = (\$50,330,750) / 21%

**Note:** This schedule contains estimates for period of October 1, 2020 through December 31, 2020, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

## **Southwestern Public Service Company**

### **Amortization of Protected and Unprotected Excess Deferred Taxes**

Southwestern Public Service Company (“SPS”) is requesting a decrease to tax expense totaling \$(5,294,260.76) prior to being grossed up for taxes for the Test Year (October 1, 2019 through September 30, 2020) and an incremental decrease to tax expense of \$(2,211,836.38) for the Update Period (October 1, 2020 through December 31, 2020). Refer to Schedule G-7.9a for a detailed calculation of the requested amount. This amount represents the Texas portion of plant related excess federal deferred taxes as calculated on both method/life differences and basis adjustments using the Average Rate Assumption Method (“ARAM”). These excess deferred taxes are driven by a composite tax rate of 22.2562 percent.

**Note:** As discussed by SPS witness William A. Grant, SPS will provide actual costs for the period of October 1, 2020 through December 31, 2021, referred to as the “Update Period,” including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

**Schedule G-7.9a(HS)**

**Pages 1 through 1**

**Are**

**Highly Sensitive Information**

**HIGHLY SENSITIVE PROTECTED MATERIALS PROVIDED  
PURSUANT TO PROTECTIVE ORDER**

**Southwestern Public Service Company**

**Reconciliation of Excess**

Please refer to Schedule G-7.9a.

## **Southwestern Public Service Company**

### **Analysis of Reserve Accounting for Excess Deferred Taxes**

Schedule G-7.9c is not applicable to Southwestern Public Service Company (“SPS”) because SPS has not been required, by prior Commission order, to establish accounts for reserve accounting.

## **Southwestern Public Service Company**

### **Effects of Accounting Order Deferrals**

Schedule G-7.10 is not applicable to Southwestern Public Service Company (“SPS”) because SPS does not have accounting order (cost) deferrals.

## **Southwestern Public Service Company**

### **Effects of Post Test Year Adjustments**

Schedule G-7.11 is not applicable to Southwestern Public Service Company (“SPS”), because SPS is not requesting Post Test Year Adjustments to plant.

## **Southwestern Public Service Company**

### **Effects of Rate Moderation Plan**

Schedule G-7.12 is not applicable to Southwestern Public Service Company (“SPS”) because SPS is not requesting a rate moderation plan in this application and no rate moderation plan has been adopted in the past.



## **Southwestern Public Service Company**

### **Treatment of Income Tax and ADIT in Rate Moderation Plan**

Schedule G-7.12a is not applicable to Southwestern Public Service Company (“SPS”) because SPS is not requesting a rate moderation plan in this application and does not have an existing rate moderation plan.

## **Southwestern Public Service Company**

### **List of FIT Testimony**

All testimony filed supporting Federal Income Tax and Accumulated Deferred Federal Income Tax is contained in the Direct Testimonies of:

- Mark Moeller, pages 23–37.
- Naomi Koch, pages 12–26, 27 –32.
- Stephanie Niemi, pages 28–37, 37 –341, 80 –89.

Please refer to WP/G-7.13(HS) for a copy of Southwestern Public Service Company’s 2019 federal income tax return, as included in the consolidated federal income tax return for Xcel Energy Inc. and its affiliates.

## **Southwestern Public Service Company**

### **History of Tax Normalization**

Southwestern Public Service Company began normalizing all book and tax timing differences when the Public Utility Commission of Texas granted full normalization in Docket No. 6465, effective January 1986.

Tax timing differences are described on Schedules G-7.4 and G-7.4a.

**Southwestern Public Service Company**

**Tax Elections**

Southwestern Public Service Company is included in the federal consolidated return of Xcel Energy Inc. (“Xcel Energy”) and its affiliates. Xcel Energy’s 2019 federal income tax return included a Section 59(e) election to deduct Section 174 expenses ratably over 10 years.

## **Southwestern Public Service Company**

### **Changes in Accounting for Deferred FIT**

There have been no changes to Southwestern Public Service Company's ("SPS") accounting for deferred income taxes since June 30, 2019, the end of the updated test year in SPS's most recent base rate case (Docket No. 49831).

## **Southwestern Public Service Company**

### **IRS Audit Status**

Southwestern Public Service Company (“SPS”) is included in the federal consolidated return of Xcel Energy Inc. and its affiliates (“Xcel Energy”).

SPS’s federal income tax returns have been audited through the tax year ended December 31, 2016 as part of the audit of the Xcel Energy consolidated returns. Xcel Energy signed the Revenue Agents Report for 2014-2016 in July 2020, which is currently being reviewed by the Joint Committee on Taxation. The federal statute of limitations for all open years is as follows:

| <u>Tax Year(s)</u> | <u>Expiration</u> |
|--------------------|-------------------|
| 2014 - 2016        | July 2021         |
| 2017               | September 2021    |
| 2018               | September 2022    |
| 2019               | September 2023    |

## **Southwestern Public Service Company**

### **Private Letter Rulings**

Southwestern Public Service Company (“SPS”) has not requested or received any private letter rulings from the Internal Revenue Service since SPS’s last base rate case filing, Docket No. 49831.

## **Southwestern Public Service Company**

### **Method of Accounting for ADFIT Related to NOL Carryforward**

Southwestern Public Service Company (“SPS”) has no Accumulated Deferred Federal Income Taxes (“ADFIT”) related to a consolidated Net Operating Loss (“NOL”) Carryforward. This ADFIT was historically derived from deductions claimed by SPS for losses sustained from claiming bonus depreciation as allowed by Rev. Proc. 2011-26 and charitable contributions for tax year 2012.

Internal Revenue Code Section 170 required this charitable contribution carryforward to convert to an NOL carryforward with the filing of the 2012 federal income tax return because the consolidated group’s taxable income was completely offset by a separate NOL carryforward. SPS’s NOL carryforward was utilized as the consolidated group recognized sufficient taxable income.

SPS accounts for ADFITs related to NOL carryforwards under Accounting Standards Codification 740. The ADFIT related to the small amounts of bonus depreciation and charitable contributions are recorded in the non-regulated sections of SPS’s financial statements. Thus, it was not included in rate base calculations.

SPS accounts for ADFITs related to losses sustained from bonus depreciation in the regulated sections of SPS’s financial statements.

The following journal entry is used to record the provision for NOL Carryforwards:

|        |  |
|--------|--|
| Debit  | Current Tax Expense – Non-Operating (FERC Acct. 409.2);                          |
| Credit | Taxes Payable (FERC Acct. 236);  |
| Debit  | Accumulated Deferred Income Taxes – Non-Operating (FERC Acct. 190.24); and       |
| Credit | Provision for Deferred Income Taxes – Credit – Non-Operating (FERC Acct. 411.2). |

The following journal entry is used to record the utilization of NOL Carryforwards:

|        |   |
|--------|---|
| Debit  | Taxes Payable (FERC Acct. 236):   |
| Credit | Current Tax Expense – Non-Operating (FERC Acct. 409.2):                     |
| Debit  | Provision for Deferred Income Taxes – Non-Operating (FERC Acct. 410.2); and |
| Credit | Accumulated Deferred Income Taxes – Non-Operating (FERC Acct. 190.24).      |



Southwestern Public Service Company

Outside Services Employed - FERC 900 Series Expenses

| Line No. | FERC Account | Vendor                           | Category/Purpose    | Last Month of Service | Recurring/ Non-recurring | Total        |
|----------|--------------|----------------------------------|---------------------|-----------------------|--------------------------|--------------|
| 1        | 9902000      | PRICEWATERHOUSE COOPERS LLP      | Accounting Services | 12/19                 | Note 1                   | \$ 84.62     |
| 2        | 9903000      | AAA COLLECTIONS                  | Accounting Services | 7/20                  | Note 1                   | 20.96        |
| 3        | 9903000      | PRICEWATERHOUSE COOPERS LLP      | Accounting Services | 12/19                 | Note 1                   | 139.98       |
| 4        | 9910000      | AMERICAN LAND TITLE LLC          | Accounting Services | 1/20                  | Note 1                   | 429.52       |
| 5        | 9923000      | A/P ACCRUAL                      | Accounting Services | 8/20                  | Note 1                   | 458.50       |
| 6        | 9923000      | AMERICAN LAND TITLE LLC          | Accounting Services | 1/20                  | Note 1                   | 2,488.76     |
| 7        | 9923000      | APEX SYSTEMS                     | Accounting Services | 12/19                 | Note 1                   | 1,011.38     |
| 8        | 9923000      | CITY OF ST PAUL                  | Accounting Services | 9/20                  | Note 1                   | (1,261.58)   |
| 9        | 9923000      | COHNREZNICK LLP                  | Accounting Services | 7/20                  | Note 1                   | 10,959.52    |
| 10       | 9923000      | COPYRIGHT CLEARANCE CENTER INC   | Accounting Services | 4/20                  | Note 1                   | 13,681.12    |
| 11       | 9923000      | COST CONTAINMENT ADVISORS INC    | Accounting Services | 9/20                  | Note 1                   | 5,512.00     |
| 12       | 9923000      | DELOITTE & TOUCHE LLP            | Accounting Services | 9/20                  | Note 1                   | 591,015.74   |
| 13       | 9923000      | DELOITTE TAX LLP                 | Accounting Services | 9/20                  | Note 1                   | 63,273.55    |
| 14       | 9923000      | GLINT INC                        | Accounting Services | 11/19                 | Note 1                   | 649.15       |
| 15       | 9923000      | JNR ADJUSTMENT CO INC            | Accounting Services | 6/20                  | Note 1                   | (18,812.26)  |
| 16       | 9923000      | NAVEX GLOBAL INC                 | Accounting Services | 4/20                  | Note 1                   | 2,636.43     |
| 17       | 9923000      | PRICEWATERHOUSE COOPERS LLP      | Accounting Services | 9/20                  | Note 1                   | 69,571.37    |
| 18       | 9923000      | PTX TECH LLC                     | Accounting Services | 11/19                 | Note 1                   | 3,441.66     |
| 19       | 9923000      | RSM ENTERPRISES INC              | Accounting Services | 12/19                 | Note 1                   | 11,258.65    |
| 20       | 9923000      | RSM US LLP                       | Accounting Services | 6/20                  | Note 1                   | 6,452.47     |
| 21       | 9902000      | A/P ACCRUAL                      | Consulting Services | 5/20                  | Note 1                   | (187,541.01) |
| 22       | 9902000      | ACCENTURE LLP                    | Consulting Services | 9/20                  | Note 1                   | 16,247.99    |
| 23       | 9902000      | CA INC                           | Consulting Services | 9/20                  | Note 1                   | 21.10        |
| 24       | 9902000      | ERNST & YOUNG LLP                | Consulting Services | 6/20                  | Note 1                   | 107,111.09   |
| 25       | 9902000      | GEOMETRIC RESULTS INC            | Consulting Services | 8/20                  | Note 1                   | 33.83        |
| 26       | 9902000      | IBM CORPORATION                  | Consulting Services | 9/20                  | Note 1                   | 19,831.20    |
| 27       | 9902000      | INFORMATION SERVICES GROUP, INC. | Consulting Services | 11/19                 | Note 1                   | 6.75         |
| 28       | 9902000      | ISG INFORMATION SERVICES GROUP   | Consulting Services | 1/20                  | Note 1                   | 33.44        |
| 29       | 9902000      | ITRON INC                        | Consulting Services | 1/20                  | Note 1                   | 568.77       |
| 30       | 9902000      | JONES DAY [CHICAGO]              | Consulting Services | 12/19                 | Note 1                   | (6.75)       |
| 31       | 9902000      | ORACLE AMERICA INC               | Consulting Services | 7/20                  | Note 1                   | 3.23         |
| 32       | 9903000      | A/P ACCRUAL                      | Consulting Services | 9/20                  | Note 1                   | 213,397.94   |
| 33       | 9903000      | ACCENTURE LLP                    | Consulting Services | 9/20                  | Note 1                   | 6,907.23     |
| 34       | 9903000      | AHEAD LLC                        | Consulting Services | 9/20                  | Note 1                   | 40,582.88    |
| 35       | 9903000      | AMAZON                           | Consulting Services | 9/20                  | Note 1                   | 52,364.46    |
| 36       | 9903000      | AVAYA INC                        | Consulting Services | 3/20                  | Note 1                   | 251.18       |
| 37       | 9903000      | CARMICHAEL LYNCH INC             | Consulting Services | 4/20                  | Note 1                   | 3,342.98     |
| 38       | 9903000      | CHARTWELL INC                    | Consulting Services | 12/19                 | Note 1                   | 701.13       |
| 39       | 9903000      | ERNST & YOUNG LLP                | Consulting Services | 9/20                  | Note 1                   | 400,895.00   |
| 40       | 9903000      | GARTNER GROUP INC                | Consulting Services | 3/20                  | Note 1                   | 3,164.61     |
| 41       | 9903000      | GENESYS TELECOMMUNICATIONS       | Consulting Services | 1/20                  | Note 1                   | 154.26       |
| 42       | 9903000      | GEOMETRIC RESULTS INC            | Consulting Services | 5/20                  | Note 1                   | (2.79)       |
| 43       | 9903000      | HANSEN CORP PTY LTD              | Consulting Services | 9/20                  | Note 1                   | 10,111.40    |
| 44       | 9903000      | INFORMATICA LLC                  | Consulting Services | 5/20                  | Note 1                   | 705.00       |
| 45       | 9903000      | INFORMATION SERVICES GROUP, INC. | Consulting Services | 11/19                 | Note 1                   | 26.74        |
| 46       | 9903000      | INVISIONAPP INC                  | Consulting Services | 8/20                  | Note 1                   | 947.72       |
| 47       | 9903000      | ISG INFORMATION SERVICES GROUP   | Consulting Services | 1/20                  | Note 1                   | 132.50       |
| 48       | 9903000      | JONES DAY [CHICAGO]              | Consulting Services | 12/19                 | Note 1                   | (26.74)      |
| 49       | 9903000      | KENDIS OY                        | Consulting Services | 9/20                  | Note 1                   | 507.70       |
| 50       | 9903000      | NUANCE COMMUNICATIONS INC        | Consulting Services | 11/19                 | Note 1                   | 3,125.81     |
| 51       | 9903000      | ORACLE AMERICA INC               | Consulting Services | 7/20                  | Note 1                   | 4.95         |
| 52       | 9903000      | RED MESA LLC                     | Consulting Services | 6/20                  | Note 1                   | 6,205.32     |
| 53       | 9903000      | RIPCORD CONTENT STUDIOS          | Consulting Services | 6/20                  | Note 1                   | 4,740.87     |
| 54       | 9903000      | SALESFORCECOM INC                | Consulting Services | 9/20                  | Note 1                   | 50,258.67    |
| 55       | 9903000      | SAP AMERICA INC                  | Consulting Services | 9/20                  | Note 1                   | 20,478.57    |
| 56       | 9903000      | SHI INTERNATIONAL CORP           | Consulting Services | 9/20                  | Note 1                   | 21,475.16    |
| 57       | 9903000      | UPPEREDGE LLC                    | Consulting Services | 4/20                  | Note 1                   | 14,408.36    |
| 58       | 9903000      | VERINT AMERICAS INC              | Consulting Services | 9/20                  | Note 1                   | 1,794.61     |
| 59       | 9908000      | A/P ACCRUAL                      | Consulting Services | 1/20                  | Note 1                   | (72,963.00)  |
| 60       | 9908000      | NAVIGANT CONSULTING INC          | Consulting Services | 11/19                 | Note 1                   | 20,000.00    |

Southwestern Public Service Company

Outside Services Employed - FERC 900 Series Expenses

| Line No. | FERC Account | Vendor                          | Category/Purpose    | Last Month of Service | Recurring/ Non-recurring | Total       |
|----------|--------------|---------------------------------|---------------------|-----------------------|--------------------------|-------------|
| 61       | 9908000      | NORESCO LLC                     | Consulting Services | 10/19                 | Note 1                   | 72,963.00   |
| 62       | 9910000      | A/P ACCRUAL                     | Consulting Services | 9/20                  | Note 1                   | (27.01)     |
| 63       | 9910000      | AVI SYSTEMS INC                 | Consulting Services | 3/20                  | Note 1                   | 3.51        |
| 64       | 9910000      | DUKE ELECTRIC CO INC            | Consulting Services | 4/20                  | Note 1                   | 349.52      |
| 65       | 9910000      | JONES LANG LASALLE AMERICAS INC | Consulting Services | 9/20                  | Note 1                   | 71.71       |
| 66       | 9910000      | PRO-BEL ENTERPRISES             | Consulting Services | 7/20                  | Note 1                   | 1.48        |
| 67       | 9910000      | SWANSON RINK INC                | Consulting Services | 1/20                  | Note 1                   | (47.98)     |
| 68       | 9910000      | TKDA & ASSOCIATES INC           | Consulting Services | 8/20                  | Note 1                   | 81.91       |
| 69       | 9910000      | TOLIN MECHANICAL SYSTEMS CO     | Consulting Services | 8/20                  | Note 1                   | 4.94        |
| 70       | 9923000      | A/P ACCRUAL                     | Consulting Services | 9/20                  | Note 1                   | 37,101.11   |
| 71       | 9923000      | ABB ENTERPRISE SOFTWARE INC     | Consulting Services | 11/19                 | Note 1                   | 4.84        |
| 72       | 9923000      | ACCENTURE LLP                   | Consulting Services | 8/20                  | Note 1                   | 1,015.31    |
| 73       | 9923000      | AHEAD LLC                       | Consulting Services | 4/20                  | Note 1                   | 10,267.81   |
| 74       | 9923000      | ALLIANCE CONSULTING GROUP       | Consulting Services | 8/20                  | Note 1                   | (53,745.90) |
| 75       | 9923000      | AMAZON                          | Consulting Services | 5/20                  | Note 1                   | 1,151.52    |
| 76       | 9923000      | AMBRION INC                     | Consulting Services | 4/20                  | Note 1                   | 2,786.55    |
| 77       | 9923000      | AMERICAN EAGLE SYSTEMS          | Consulting Services | 9/20                  | Note 1                   | 8,835.29    |
| 78       | 9923000      | ANCHOR POWER SOLUTIONS LLC      | Consulting Services | 7/20                  | Note 1                   | 7,217.81    |
| 79       | 9923000      | APOGEE INTERACTIVE INC          | Consulting Services | 9/20                  | Note 1                   | 57,453.17   |
| 80       | 9923000      | ASCENTIAL INC                   | Consulting Services | 2/20                  | Note 1                   | 1,126.63    |
| 81       | 9923000      | AULT & ASSOCIATES               | Consulting Services | 7/20                  | Note 1                   | 655.00      |
| 82       | 9923000      | AVI SYSTEMS INC                 | Consulting Services | 3/20                  | Note 1                   | 103.75      |
| 83       | 9923000      | BRADLEY B BEAN PE               | Consulting Services | 9/20                  | Note 1                   | 120.93      |
| 84       | 9923000      | BRADSBY GROUP                   | Consulting Services | 1/20                  | Note 1                   | 20,500.00   |
| 85       | 9923000      | BRAUN INTERTEC                  | Consulting Services | 2/20                  | Note 1                   | (1,248.03)  |
| 86       | 9923000      | BRYGHTPATH LLC                  | Consulting Services | 12/19                 | Note 1                   | 2,934.01    |
| 87       | 9923000      | CA INC                          | Consulting Services | 9/20                  | Note 1                   | 45.67       |
| 88       | 9923000      | CARMICHAEL LYNCH INC            | Consulting Services | 6/20                  | Note 1                   | 54,043.23   |
| 89       | 9923000      | CB INSIGHTS                     | Consulting Services | 6/20                  | Note 1                   | 12,911.87   |
| 90       | 9923000      | CCH INCORPORATED                | Consulting Services | 1/20                  | Note 1                   | 1,966.26    |
| 91       | 9923000      | CENTURYLINK BUSINESS SERVICES   | Consulting Services | 9/20                  | Note 1                   | 30,786.09   |
| 92       | 9923000      | CHARTWELL INC                   | Consulting Services | 1/20                  | Note 1                   | 3,419.82    |
| 93       | 9923000      | CISION USA INC                  | Consulting Services | 3/20                  | Note 1                   | 3,661.75    |
| 94       | 9923000      | COGNIZANT TECHNOLOGY SOLUTIONS  | Consulting Services | 9/20                  | Note 1                   | 1,883.90    |
| 95       | 9923000      | CORP SERVICE CO                 | Consulting Services | 7/20                  | Note 1                   | 2,303.13    |
| 96       | 9923000      | CORPTAX LLC                     | Consulting Services | 7/20                  | Note 1                   | 442.08      |
| 97       | 9923000      | CYBERGRANTS LLC                 | Consulting Services | 3/20                  | Note 1                   | 13,007.54   |
| 98       | 9923000      | CYLIENT LLC                     | Consulting Services | 7/20                  | Note 1                   | 3,481.30    |
| 99       | 9923000      | DRI INTERNATIONAL               | Consulting Services | 11/19                 | Note 1                   | 418.58      |
| 100      | 9923000      | DUKE ELECTRIC CO INC            | Consulting Services | 4/20                  | Note 1                   | 2,596.70    |
| 101      | 9923000      | E SOURCE COMPANIES LLC          | Consulting Services | 2/20                  | Note 1                   | 3,637.78    |
| 102      | 9923000      | EDISON ELECTRIC INSTITUTE       | Consulting Services | 3/20                  | Note 1                   | 3,007.38    |
| 103      | 9923000      | EMC CORP                        | Consulting Services | 3/20                  | Note 1                   | 72.96       |
| 104      | 9923000      | EPRI                            | Consulting Services | 9/20                  | Note 1                   | 19,378.71   |
| 105      | 9923000      | ERICSSON INC                    | Consulting Services | 5/20                  | Note 1                   | 24,260.53   |
| 106      | 9923000      | ERNST & YOUNG LLP               | Consulting Services | 9/20                  | Note 1                   | 238,331.47  |
| 107      | 9923000      | EUCl                            | Consulting Services | 2/20                  | Note 1                   | 353.47      |
| 108      | 9923000      | EVERBRIDGE INC                  | Consulting Services | 7/20                  | Note 1                   | 141.05      |
| 109      | 9923000      | FIS ENERGY SYSTEMS INC          | Consulting Services | 8/20                  | Note 1                   | 8,175.96    |
| 110      | 9923000      | FLEXERA SOFTWARE LLC            | Consulting Services | 6/20                  | Note 1                   | 604.46      |
| 111      | 9923000      | FORRESTER RESEARCH INC          | Consulting Services | 1/20                  | Note 1                   | 11,226.90   |
| 112      | 9923000      | G & H ELECTRIC CO               | Consulting Services | 12/19                 | Note 1                   | 16.00       |
| 113      | 9923000      | G4S SECURE SOLUTIONS USA INC    | Consulting Services | 9/20                  | Note 1                   | 497,756.08  |
| 114      | 9923000      | GALAXY 1 COMMUNICATIONS LLC     | Consulting Services | 5/20                  | Note 1                   | 282.70      |
| 115      | 9923000      | GARTNER GROUP INC               | Consulting Services | 9/20                  | Note 1                   | 119,683.32  |
| 116      | 9923000      | GEOMETRIC RESULTS INC           | Consulting Services | 9/20                  | Note 1                   | 4,067.91    |
| 117      | 9923000      | GHD SERVICES INC                | Consulting Services | 8/20                  | Note 1                   | 942.92      |
| 118      | 9923000      | GIDEON TAYLOR CONSULTING LLC    | Consulting Services | 6/20                  | Note 1                   | 10,807.48   |
| 119      | 9923000      | GLOBAL RESILIENCE FEDERATION    | Consulting Services | 9/20                  | Note 1                   | 30,960.09   |
| 120      | 9923000      | GOLDSIM TECHNOLOGY GROUP LLC    | Consulting Services | 11/19                 | Note 1                   | 1,420.30    |

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|----------|--------------|-------------------------------------|---------------------|-----------------------|--------------------------|------------|
| 121      | 9923000      | GREENTECH MEDIA                     | Consulting Services | 1/20                  | Note 1                   | 8,531.75   |
| 122      | 9923000      | GROUP FIVE LLC                      | Consulting Services | 1/20                  | Note 1                   | 421.94     |
| 123      | 9923000      | GUIDEHOUSE INC                      | Consulting Services | 3/20                  | Note 1                   | 3,206.25   |
| 124      | 9923000      | HBR CONSULTING LLC                  | Consulting Services | 1/20                  | Note 1                   | 389.49     |
| 125      | 9923000      | HEALTHPARTNERS MEDICAL GROUP        | Consulting Services | 9/20                  | Note 1                   | 2,204.74   |
| 126      | 9923000      | HEIDRICK & STRUGGLES INC            | Consulting Services | 12/19                 | Note 1                   | 2,981.87   |
| 127      | 9923000      | HUMAN SYSTEMS TECHNOLOGY CORP       | Consulting Services | 12/19                 | Note 1                   | 247.76     |
| 128      | 9923000      | IBM CORPORATION                     | Consulting Services | 7/20                  | Note 1                   | 20,729.04  |
| 129      | 9923000      | INFORMATION SERVICES GROUP, INC.    | Consulting Services | 11/19                 | Note 1                   | 93.18      |
| 130      | 9923000      | INTRADO INTERACTIVE SERVICES CORP   | Consulting Services | 8/20                  | Note 1                   | 1,656.71   |
| 131      | 9923000      | IRTH SOLUTIONS LLC                  | Consulting Services | 3/20                  | Note 1                   | 1,262.70   |
| 132      | 9923000      | ISG INFORMATION SERVICES GROUP      | Consulting Services | 9/20                  | Note 1                   | 7,644.75   |
| 133      | 9923000      | J2T RECRUITING CONSULTANTS INC      | Consulting Services | 1/20                  | Note 1                   | 20,599.90  |
| 134      | 9923000      | JAMIE DANDAR                        | Consulting Services | 7/20                  | Note 1                   | 73.16      |
| 135      | 9923000      | JD ENERGY INC                       | Consulting Services | 5/20                  | Note 1                   | 1,151.74   |
| 136      | 9923000      | JD POWER & ASSOCIATES               | Consulting Services | 11/19                 | Note 1                   | 11,862.26  |
| 137      | 9923000      | JONES DAY [CHICAGO]                 | Consulting Services | 12/19                 | Note 1                   | (93.18)    |
| 138      | 9923000      | JONES LANG LASALLE AMERICAS INC     | Consulting Services | 9/20                  | Note 1                   | 365.58     |
| 139      | 9923000      | KORN FERRY LEADERSHIP CONSULTING CO | Consulting Services | 3/20                  | Note 1                   | 12,872.17  |
| 140      | 9923000      | LEAPGEN LLC                         | Consulting Services | 6/20                  | Note 1                   | 27,797.54  |
| 141      | 9923000      | LOCKARD & WHITE INC                 | Consulting Services | 6/20                  | Note 1                   | 8,349.54   |
| 142      | 9923000      | MAPLETON & SLOAN LLC                | Consulting Services | 9/20                  | Note 1                   | 2,305.93   |
| 143      | 9923000      | MARITZ CX RESEARCH LLC              | Consulting Services | 11/19                 | Note 1                   | 771.66     |
| 144      | 9923000      | MCDOWELL SCHOOL FINANCE CONSULTING  | Consulting Services | 12/19                 | Note 1                   | 7,715.00   |
| 145      | 9923000      | MCKINSEY & CO INC                   | Consulting Services | 9/20                  | Note 1                   | 667,617.48 |
| 146      | 9923000      | MERIDIAN COMPENSATION PARTNERS LLC  | Consulting Services | 3/20                  | Note 1                   | 4,420.44   |
| 147      | 9923000      | MICHAUD COOLEY ERICKSON & ASSOC INC | Consulting Services | 1/20                  | Note 1                   | 5,750.86   |
| 148      | 9923000      | MICROSOFT CORPORATION               | Consulting Services | 9/20                  | Note 1                   | 1,450.06   |
| 149      | 9923000      | MJB & A                             | Consulting Services | 6/20                  | Note 1                   | 645.55     |
| 150      | 9923000      | MORROW SODALI LLC                   | Consulting Services | 7/20                  | Note 1                   | 10,342.02  |
| 151      | 9923000      | NORTH AMERICAN ELECTRIC RELIABILITY | Consulting Services | 7/20                  | Note 1                   | 17,842.96  |
| 152      | 9923000      | NTT DATA SERVICES LLC               | Consulting Services | 9/20                  | Note 1                   | 27,273.14  |
| 153      | 9923000      | ONEVOICE CREATIVE MEDIA             | Consulting Services | 9/20                  | Note 1                   | 1,882.45   |
| 154      | 9923000      | OPEN TEXT INC                       | Consulting Services | 12/19                 | Note 1                   | 129.63     |
| 155      | 9923000      | ORACLE AMERICA INC                  | Consulting Services | 7/20                  | Note 1                   | 66.28      |
| 156      | 9923000      | PARKER & LYNCH                      | Consulting Services | 10/19                 | Note 1                   | 2,340.27   |
| 157      | 9923000      | PARKS ASSOCIATES                    | Consulting Services | 4/20                  | Note 1                   | 692.26     |
| 158      | 9923000      | PARSONS ELECTRIC LLC                | Consulting Services | 1/20                  | Note 1                   | 380.48     |
| 159      | 9923000      | PEAK RESOURCES INC                  | Consulting Services | 4/20                  | Note 1                   | (145.15)   |
| 160      | 9923000      | PEGRIGHT INC                        | Consulting Services | 7/20                  | Note 1                   | 2,634.60   |
| 161      | 9923000      | PERFICIENT INC                      | Consulting Services | 1/20                  | Note 1                   | 4,817.31   |
| 162      | 9923000      | PHILIP J SCHNEIDER                  | Consulting Services | 9/20                  | Note 1                   | 18,083.44  |
| 163      | 9923000      | POWERPLAN INC                       | Consulting Services | 12/19                 | Note 1                   | 2,530.77   |
| 164      | 9923000      | PRICEWATERHOUSE COOPERS LLP         | Consulting Services | 9/20                  | Note 1                   | 8,992.82   |
| 165      | 9923000      | PRO MAX COMPLIANCE INC              | Consulting Services | 9/20                  | Note 1                   | 3,437.50   |
| 166      | 9923000      | PRO-BEL ENTERPRISES                 | Consulting Services | 7/20                  | Note 1                   | 7.36       |
| 167      | 9923000      | PS ENERGY GROUP INC                 | Consulting Services | 8/20                  | Note 1                   | 24,895.24  |
| 168      | 9923000      | QUORUM BUSINESS SOLUTIONS INC       | Consulting Services | 7/20                  | Note 1                   | 34,598.76  |
| 169      | 9923000      | RED MESA LLC                        | Consulting Services | 2/20                  | Note 1                   | 12,365.27  |
| 170      | 9923000      | REFINE SEARCH LLC                   | Consulting Services | 3/20                  | Note 1                   | 1,291.17   |
| 171      | 9923000      | REFINITIV US LLC                    | Consulting Services | 9/20                  | Note 1                   | 2,257.64   |
| 172      | 9923000      | RIPCORD CONTENT STUDIOS             | Consulting Services | 8/20                  | Note 1                   | 18,415.28  |
| 173      | 9923000      | RISKMASTER                          | Consulting Services | 9/20                  | Note 1                   | 45.67      |
| 174      | 9923000      | RMB CONSULTING & RESEARCH INC       | Consulting Services | 1/20                  | Note 1                   | 1,181.68   |
| 175      | 9923000      | ROBERT HALF FINANCE & ACCOUNTING    | Consulting Services | 4/20                  | Note 1                   | 15,805.21  |
| 176      | 9923000      | SAFEMAP INTERNATIONAL INC           | Consulting Services | 5/20                  | Note 1                   | 11,613.72  |
| 177      | 9923000      | SAP AMERICA INC                     | Consulting Services | 6/20                  | Note 1                   | 550.78     |
| 178      | 9923000      | SCIEN TECH                          | Consulting Services | 1/20                  | Note 1                   | 80,573.81  |
| 179      | 9923000      | SHAKER ADVERTISING AGENCY           | Consulting Services | 6/20                  | Note 1                   | 23,145.37  |
| 180      | 9923000      | SHI INTERNATIONAL CORP              | Consulting Services | 9/20                  | Note 1                   | 344.95     |

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| 181      | 9923000      | SPHERA SOLUTIONS INC                | Consulting Services | 8/20                  | Note 1                   | 1,914.19    |
| 182      | 9923000      | STORJOHANN & ASSOCIATES             | Consulting Services | 1/20                  | Note 1                   | 263.30      |
| 183      | 9923000      | SUMTOTAL SYSTEMS INC                | Consulting Services | 9/20                  | Note 1                   | 324.44      |
| 184      | 9923000      | SWANSON RINK INC                    | Consulting Services | 1/20                  | Note 1                   | (278.03)    |
| 185      | 9923000      | THE RAPTOR RESOURCE PROJECT         | Consulting Services | 7/20                  | Note 1                   | 1,067.00    |
| 186      | 9923000      | THE TRISPECTIVE GROUP LLC           | Consulting Services | 8/20                  | Note 1                   | 27,330.60   |
| 187      | 9923000      | THOMSON REUTERS TAX & ACCOUNTING    | Consulting Services | 9/20                  | Note 1                   | 2,983.46    |
| 188      | 9923000      | TKDA & ASSOCIATES INC               | Consulting Services | 9/20                  | Note 1                   | 3,245.19    |
| 189      | 9923000      | TOLIN MECHANICAL SYSTEMS CO         | Consulting Services | 8/20                  | Note 1                   | 24.58       |
| 190      | 9923000      | TORCH TALENT DEVELOPMENT            | Consulting Services | 7/20                  | Note 1                   | 87.79       |
| 191      | 9923000      | TRC INSIGHTS LLC                    | Consulting Services | 6/20                  | Note 1                   | 7,860.25    |
| 192      | 9923000      | TRISSENTIAL LLC                     | Consulting Services | 1/20                  | Note 1                   | 3,600.60    |
| 193      | 9923000      | TURNKEY INTELLIGENCE                | Consulting Services | 12/19                 | Note 1                   | 15,879.28   |
| 194      | 9923000      | UPPEREDGE LLC                       | Consulting Services | 9/20                  | Note 1                   | (25,174.19) |
| 195      | 9923000      | UTILITIES INTERNATIONAL INC         | Consulting Services | 5/20                  | Note 1                   | 4,124.29    |
| 196      | 9923000      | UTILITIES SERVICE ALLIANCE INC      | Consulting Services | 6/20                  | Note 1                   | 1,035.15    |
| 197      | 9923000      | UTOPIA GLOBAL INC                   | Consulting Services | 3/20                  | Note 1                   | 1,097.71    |
| 198      | 9923000      | VARIOUS                             | Consulting Services | 9/20                  | Note 1                   | (11,519.17) |
| 199      | 9923000      | VERINT AMERICAS INC                 | Consulting Services | 8/20                  | Note 1                   | 1,475.67    |
| 200      | 9923000      | VERTEX INC                          | Consulting Services | 8/20                  | Note 1                   | 3,070.89    |
| 201      | 9923000      | VISION CRITICAL COMMUNICATIONS      | Consulting Services | 3/20                  | Note 1                   | 12,593.57   |
| 202      | 9923000      | VMWARE INC                          | Consulting Services | 10/19                 | Note 1                   | 987.04      |
| 203      | 9923000      | VTI SECURITY INTEGRATORS            | Consulting Services | 2/20                  | Note 1                   | 1,345.75    |
| 204      | 9923000      | WILLIS TOWERS WATSON                | Consulting Services | 5/20                  | Note 1                   | 19,891.98   |
| 205      | 9923000      | WOOD MACKENZIE LTD                  | Consulting Services | 7/20                  | Note 1                   | 8,881.06    |
| 206      | 9923000      | WORKCARE INC                        | Consulting Services | 9/20                  | Note 1                   | (489.46)    |
| 207      | 9923000      | WORLD RESOURCES INSTITUTE           | Consulting Services | 11/19                 | Note 1                   | (11,574.97) |
| 208      | 9923000      | WORLD WIDE TECHNOLOGY LLC           | Consulting Services | 8/20                  | Note 1                   | 2,634.06    |
| 209      | 9923000      | YES& HOLDINGS LLC                   | Consulting Services | 8/20                  | Note 1                   | 2,136.00    |
| 210      | 9923000      | GEOMETRIC RESULTS, INC              | Consulting Services | 12/19                 | Note 1                   | 48.61       |
| 211      | 9923000      | MN SECRETARY OF STATE               | Consulting Services | 12/19                 | Note 1                   | 15.58       |
| 212      | 9928000      | BURNS & MCDONNELL ENGINEERING       | Consulting Services | 7/20                  | Note 1                   | 10,000.00   |
| 213      | 9930200      | MERIDIAN COMPENSATION PARTNERS LLC  | Consulting Services | 9/20                  | Note 1                   | 21,282.25   |
| 214      | 9931000      | A/P ACCRUAL                         | Consulting Services | 12/19                 | Note 1                   | (664.35)    |
| 215      | 9931000      | AVI SYSTEMS INC                     | Consulting Services | 10/19                 | Note 1                   | 54.27       |
| 216      | 9931000      | BUILDINGS CONSULTING GROUP INC      | Consulting Services | 10/19                 | Note 1                   | 275.61      |
| 217      | 9931000      | CORVAL CONSTRUCTORS INC             | Consulting Services | 12/19                 | Note 1                   | 0.74        |
| 218      | 9931000      | DUKE ELECTRIC CO INC                | Consulting Services | 12/19                 | Note 1                   | 45,162.05   |
| 219      | 9931000      | GARY & SON ELECTRIC SERVICE INC     | Consulting Services | 12/19                 | Note 1                   | 0.03        |
| 220      | 9931000      | MICHAUD COOLEY ERICKSON & ASSOC INC | Consulting Services | 12/19                 | Note 1                   | 8,275.12    |
| 221      | 9931000      | MIDWEST ELECTRICAL CONSTRUCTION LLC | Consulting Services | 12/19                 | Note 1                   | 3,721.41    |
| 222      | 9931000      | PARSONS ELECTRIC LLC                | Consulting Services | 12/19                 | Note 1                   | 8,820.49    |
| 223      | 9931000      | PRESTIGE INC                        | Consulting Services | 12/19                 | Note 1                   | (2,192.19)  |
| 224      | 9931000      | RSP ARCHITECTS LTD                  | Consulting Services | 10/19                 | Note 1                   | (20.91)     |
| 225      | 9931000      | SWANSON RINK INC                    | Consulting Services | 12/19                 | Note 1                   | 50,600.08   |
| 226      | 9931000      | TKDA & ASSOCIATES INC               | Consulting Services | 12/19                 | Note 1                   | 5,386.67    |
| 227      | 9931000      | TOLIN MECHANICAL SYSTEMS CO         | Consulting Services | 12/19                 | Note 1                   | 1,511.28    |
| 228      | 9901000      | GEOMETRIC RESULTS INC               | Contract Labor      | 2/20                  | Note 1                   | 16.20       |
| 229      | 9902000      | ACCENTURE LLP                       | Contract Labor      | 9/20                  | Note 1                   | (7,605.05)  |
| 230      | 9902000      | DUN & BRADSTREET INC                | Contract Labor      | 5/20                  | Note 1                   | 137.08      |
| 231      | 9902000      | GEOMETRIC RESULTS INC               | Contract Labor      | 9/20                  | Note 1                   | 605,030.39  |
| 232      | 9902000      | SUDDENLINK                          | Contract Labor      | 9/20                  | Note 1                   | 1,968.54    |
| 233      | 9902000      | GEOMETRIC RESULTS, INC              | Contract Labor      | 12/19                 | Note 1                   | 17.74       |
| 234      | 9903000      | ACCENTURE LLP                       | Contract Labor      | 9/20                  | Note 1                   | (671.59)    |
| 235      | 9903000      | DUN & BRADSTREET INC                | Contract Labor      | 5/20                  | Note 1                   | 230.69      |
| 236      | 9903000      | ERNST & YOUNG LLP                   | Contract Labor      | 12/19                 | Note 1                   | (27.00)     |
| 237      | 9903000      | GEOMETRIC RESULTS INC               | Contract Labor      | 9/20                  | Note 1                   | 29,437.53   |
| 238      | 9903000      | POWER LINE SERVICES INC             | Contract Labor      | 5/20                  | Note 1                   | 125,598.26  |
| 239      | 9903000      | GEOMETRIC RESULTS, INC              | Contract Labor      | 12/19                 | Note 1                   | 1,046.16    |
| 240      | 9908000      | GEOMETRIC RESULTS INC               | Contract Labor      | 8/20                  | Note 1                   | 1,129.75    |

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| 241      | 9908000      | HUNT ELECTRIC CORP                 | Contract Labor   | 9/20                  | Note 1                   | 97,504.72    |
| 242      | 9910000      | ACCENTURE LLP                      | Contract Labor   | 1/20                  | Note 1                   | (0.82)       |
| 243      | 9910000      | AMARILLO ARBORLOGICAL INC          | Contract Labor   | 9/20                  | Note 1                   | 624.23       |
| 244      | 9910000      | AMERICAN FENCE CO                  | Contract Labor   | 5/20                  | Note 1                   | 3.14         |
| 245      | 9910000      | ASPLUNDH TREE EXPERT LLC           | Contract Labor   | 9/20                  | Note 1                   | 578.73       |
| 246      | 9910000      | AVIDJET INC                        | Contract Labor   | 4/20                  | Note 1                   | 0.62         |
| 247      | 9910000      | BORDER STATES LAWN                 | Contract Labor   | 9/20                  | Note 1                   | 176.63       |
| 248      | 9910000      | BROWNSWORTH INC                    | Contract Labor   | 9/20                  | Note 1                   | 108.56       |
| 249      | 9910000      | COMCAST CABLE COMM                 | Contract Labor   | 9/20                  | Note 1                   | 8.16         |
| 250      | 9910000      | CORPORATE CHEFS                    | Contract Labor   | 9/20                  | Note 1                   | 1.07         |
| 251      | 9910000      | DRIVER LEASING INC                 | Contract Labor   | 9/20                  | Note 1                   | 307.08       |
| 252      | 9910000      | DTV DIRECTV SERVICE                | Contract Labor   | 9/20                  | Note 1                   | 2.85         |
| 253      | 9910000      | DUKE ELECTRIC CO INC               | Contract Labor   | 7/20                  | Note 1                   | 752.10       |
| 254      | 9910000      | EMSL/LAT TESTING                   | Contract Labor   | 3/20                  | Note 1                   | 0.55         |
| 255      | 9910000      | HOLIDAY AUTO CARE                  | Contract Labor   | 7/20                  | Note 1                   | 0.03         |
| 256      | 9910000      | INDOOR GARDENS                     | Contract Labor   | 9/20                  | Note 1                   | 10.57        |
| 257      | 9910000      | IRON MOUNTAIN RECORDS MANAGEMENT I | Contract Labor   | 9/20                  | Note 1                   | 89.63        |
| 258      | 9910000      | ISPACE FURNITURE INC               | Contract Labor   | 8/20                  | Note 1                   | 208.59       |
| 259      | 9910000      | LANCER AT XCEL ENERGY              | Contract Labor   | 4/20                  | Note 1                   | 7.53         |
| 260      | 9910000      | SEMACONNECT INC.                   | Contract Labor   | 9/20                  | Note 1                   | 2.12         |
| 261      | 9910000      | SMITH SERVICES                     | Contract Labor   | 9/20                  | Note 1                   | 406.50       |
| 262      | 9910000      | SOURCE ONE MANAGEMENT INC          | Contract Labor   | 9/20                  | Note 1                   | 2,869.45     |
| 263      | 9910000      | STEEN CONSTRUCTION CO LTD          | Contract Labor   | 6/20                  | Note 1                   | 4,557.26     |
| 264      | 9910000      | STREAMLINE DETAILING INC           | Contract Labor   | 4/20                  | Note 1                   | 1.28         |
| 265      | 9910000      | TWIN LAKES LANDSCAPE MGMT INC      | Contract Labor   | 9/20                  | Note 1                   | 125.16       |
| 266      | 9923000      | 360 SANITIZE, LLC                  | Contract Labor   | 5/20                  | Note 1                   | 2,408.56     |
| 267      | 9923000      | A/P ACCRUAL                        | Contract Labor   | 9/20                  | Note 1                   | 4.43         |
| 268      | 9923000      | ACCENTURE LLP                      | Contract Labor   | 9/20                  | Note 1                   | (4,623.69)   |
| 269      | 9923000      | AGILENT TECHNOLOGIES INC           | Contract Labor   | 4/20                  | Note 1                   | (823.00)     |
| 270      | 9923000      | AMARILLO ARBORLOGICAL INC          | Contract Labor   | 9/20                  | Note 1                   | 3,779.60     |
| 271      | 9923000      | AMARILLO WIRELESS                  | Contract Labor   | 9/20                  | Note 1                   | 190.27       |
| 272      | 9923000      | AMERICAN FENCE CO                  | Contract Labor   | 5/20                  | Note 1                   | 16.42        |
| 273      | 9923000      | ASPLUNDH TREE EXPERT LLC           | Contract Labor   | 9/20                  | Note 1                   | 5,921.88     |
| 274      | 9923000      | AT HAND TRAINING, LLC.             | Contract Labor   | 9/20                  | Note 1                   | 183.39       |
| 275      | 9923000      | AT&T                               | Contract Labor   | 9/20                  | Note 1                   | 234,647.83   |
| 276      | 9923000      | AVIDJET INC                        | Contract Labor   | 9/20                  | Note 1                   | 2,048.44     |
| 277      | 9923000      | BORDER STATES LAWN                 | Contract Labor   | 9/20                  | Note 1                   | 929.08       |
| 278      | 9923000      | BROWNSWORTH INC                    | Contract Labor   | 9/20                  | Note 1                   | 2,385.05     |
| 279      | 9923000      | BTM INC.                           | Contract Labor   | 11/19                 | Note 1                   | 103.68       |
| 280      | 9923000      | CANTEEN BREAKTIME                  | Contract Labor   | 2/20                  | Note 1                   | 156.48       |
| 281      | 9923000      | CARPET TECH, LTD.                  | Contract Labor   | 9/20                  | Note 1                   | 2,789.39     |
| 282      | 9923000      | CITY OF ST PAUL                    | Contract Labor   | 10/19                 | Note 1                   | 23.37        |
| 283      | 9923000      | COMCAST CABLE COMM                 | Contract Labor   | 9/20                  | Note 1                   | 41.58        |
| 284      | 9923000      | CORPORATE CHEFS                    | Contract Labor   | 9/20                  | Note 1                   | 5.34         |
| 285      | 9923000      | CRYSTAL SPRINGS                    | Contract Labor   | 12/19                 | Note 1                   | 76.79        |
| 286      | 9923000      | CYBER ARK SOFTWARE INC             | Contract Labor   | 11/19                 | Note 1                   | (0.68)       |
| 287      | 9923000      | DENVER CAR SERVICE                 | Contract Labor   | 3/20                  | Note 1                   | 2,894.30     |
| 288      | 9923000      | DRIVER LEASING INC                 | Contract Labor   | 9/20                  | Note 1                   | 12,406.29    |
| 289      | 9923000      | DTV DIRECTV SERVICE                | Contract Labor   | 9/20                  | Note 1                   | 33.12        |
| 290      | 9923000      | DUKE ELECTRIC CO INC               | Contract Labor   | 7/20                  | Note 1                   | 3,743.60     |
| 291      | 9923000      | DUN & BRADSTREET INC               | Contract Labor   | 6/20                  | Note 1                   | 10,860.89    |
| 292      | 9923000      | ECLIPSE TRANSPORTATION             | Contract Labor   | 3/20                  | Note 1                   | 1,611.93     |
| 293      | 9923000      | EMSL/LAT TESTING                   | Contract Labor   | 6/20                  | Note 1                   | 242.51       |
| 294      | 9923000      | FARMERS TROPHIES AND ENGRAVING     | Contract Labor   | 3/20                  | Note 1                   | 8.78         |
| 295      | 9923000      | FIRST ADVANTAGE BACKGROUND SERVICE | Contract Labor   | 9/20                  | Note 1                   | 40,072.24    |
| 296      | 9923000      | FIRST LIGHT PICTURES LLC           | Contract Labor   | 12/19                 | Note 1                   | 332.36       |
| 297      | 9923000      | GENESYS WORKS TWIN CITIES          | Contract Labor   | 9/20                  | Note 1                   | 19,697.17    |
| 298      | 9923000      | GEOMETRIC RESULTS INC              | Contract Labor   | 9/20                  | Note 1                   | 1,140,730.31 |
| 299      | 9923000      | HEIDRICK & STRUGGLES INC           | Contract Labor   | 1/20                  | Note 1                   | 10,386.32    |
| 300      | 9923000      | HOLIDAY AUTO CARE                  | Contract Labor   | 7/20                  | Note 1                   | 0.15         |

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| 301      | 9923000      | IN FLIGHT CREW CONNECTIONS LLC     | Contract Labor   | 11/19                 | Note 1                   | 498.74     |
| 302      | 9923000      | INDOOR GARDENS                     | Contract Labor   | 9/20                  | Note 1                   | 170.14     |
| 303      | 9923000      | IRON MOUNTAIN RECORDS MANAGEMENT I | Contract Labor   | 9/20                  | Note 1                   | 7,128.47   |
| 304      | 9923000      | ISPACE FURNITURE INC               | Contract Labor   | 8/20                  | Note 1                   | 1,353.49   |
| 305      | 9923000      | JD POWER & ASSOCIATES              | Contract Labor   | 3/20                  | Note 1                   | 9,831.02   |
| 306      | 9923000      | JM PEARSON                         | Contract Labor   | 3/20                  | Note 1                   | 32.28      |
| 307      | 9923000      | JS RV RENTALS                      | Contract Labor   | 9/20                  | Note 1                   | 40,282.00  |
| 308      | 9923000      | LANCER AT XCEL ENERGY              | Contract Labor   | 4/20                  | Note 1                   | 117.94     |
| 309      | 9923000      | LIMOLINK                           | Contract Labor   | 3/20                  | Note 1                   | 1,516.79   |
| 310      | 9923000      | MARITZ CX RESEARCH LLC             | Contract Labor   | 9/20                  | Note 1                   | 112,731.79 |
| 311      | 9923000      | MORNINGSIDE FAMILY PHYSICIANS      | Contract Labor   | 9/20                  | Note 1                   | 16.82      |
| 312      | 9923000      | PANHANDLE REGIONAL PLANNING COMMIS | Contract Labor   | 9/20                  | Note 1                   | 2,750.00   |
| 313      | 9923000      | PBM ENVIRONMENTAL LTD              | Contract Labor   | 11/19                 | Note 1                   | 5,858.30   |
| 314      | 9923000      | SARAH MARINCE                      | Contract Labor   | 6/20                  | Note 1                   | 57.92      |
| 315      | 9923000      | SEEDING SOLUTIONS                  | Contract Labor   | 12/19                 | Note 1                   | 858.44     |
| 316      | 9923000      | SEMACONNECT INC.                   | Contract Labor   | 9/20                  | Note 1                   | 10.80      |
| 317      | 9923000      | SGS                                | Contract Labor   | 6/20                  | Note 1                   | 110.33     |
| 318      | 9923000      | SMITH SERVICES                     | Contract Labor   | 9/20                  | Note 1                   | 2,848.61   |
| 319      | 9923000      | SOURCE ONE MANAGEMENT INC          | Contract Labor   | 9/20                  | Note 1                   | 29,297.74  |
| 320      | 9923000      | SPECTRUM                           | Contract Labor   | 9/20                  | Note 1                   | 2,515.84   |
| 321      | 9923000      | SPOONFOGGLE PRODUCTIONS            | Contract Labor   | 3/20                  | Note 1                   | 132.99     |
| 322      | 9923000      | STEEN CONSTRUCTION CO LTD          | Contract Labor   | 6/20                  | Note 1                   | 23,957.30  |
| 323      | 9923000      | STREAMLINE DETAILING INC           | Contract Labor   | 9/20                  | Note 1                   | 1,919.79   |
| 324      | 9923000      | THE GERMINATOR BY J FERG PROS      | Contract Labor   | 9/20                  | Note 1                   | 16,928.14  |
| 325      | 9923000      | THE RAPTOR RESOURCE PROJECT        | Contract Labor   | 8/20                  | Note 1                   | 5,652.41   |
| 326      | 9923000      | TWIN LAKES LANDSCAPE MGMT INC      | Contract Labor   | 9/20                  | Note 1                   | 831.86     |
| 327      | 9923000      | TX COMMISSION ON ENVIRONMENTAL     | Contract Labor   | 3/20                  | Note 1                   | 1,395.00   |
| 328      | 9923000      | UNITED RENTALS NORTH AMERICA INC   | Contract Labor   | 9/20                  | Note 1                   | 27,936.15  |
| 329      | 9923000      | WRIGHT TREE SERVICE INC            | Contract Labor   | 7/20                  | Note 1                   | 286.81     |
| 330      | 9923000      | WSP USA INC                        | Contract Labor   | 9/20                  | Note 1                   | 31,903.78  |
| 331      | 9923000      | ZIEGLER INC                        | Contract Labor   | 11/19                 | Note 1                   | 60.17      |
| 332      | 9923000      | ZOOM.US                            | Contract Labor   | 4/20                  | Note 1                   | 173.19     |
| 333      | 9923000      | GEOMETRIC RESULTS, INC             | Contract Labor   | 12/19                 | Note 1                   | 25,799.62  |
| 334      | 9928000      | GEOMETRIC RESULTS INC              | Contract Labor   | 8/20                  | Note 1                   | 3,081.50   |
| 335      | 9931000      | AMARILLO ARBOROLOGICAL INC         | Contract Labor   | 12/19                 | Note 1                   | 2,430.30   |
| 336      | 9931000      | APPLIANCE SERVICE COMP             | Contract Labor   | 10/19                 | Note 1                   | 24.52      |
| 337      | 9931000      | ASPLUNDH TREE EXPERT LLC           | Contract Labor   | 10/19                 | Note 1                   | 56.15      |
| 338      | 9931000      | BORDER STATES LAWN                 | Contract Labor   | 12/19                 | Note 1                   | 806.16     |
| 339      | 9931000      | BROWNSWORTH INC                    | Contract Labor   | 12/19                 | Note 1                   | 1,506.49   |
| 340      | 9931000      | CITY OF GOLDEN PUBLIC              | Contract Labor   | 11/19                 | Note 1                   | 20.55      |
| 341      | 9931000      | CORVAL CONSTRUCTORS INC            | Contract Labor   | 12/19                 | Note 1                   | 1,199.59   |
| 342      | 9931000      | CRESA GLOBAL INC                   | Contract Labor   | 12/19                 | Note 1                   | 87.03      |
| 343      | 9931000      | DONGO TOOL INC                     | Contract Labor   | 10/19                 | Note 1                   | 1.93       |
| 344      | 9931000      | DRIVER LEASING INC                 | Contract Labor   | 12/19                 | Note 1                   | 663.04     |
| 345      | 9931000      | GEOMETRIC RESULTS INC              | Contract Labor   | 12/19                 | Note 1                   | 971.39     |
| 346      | 9931000      | INDOOR GARDENS                     | Contract Labor   | 12/19                 | Note 1                   | 245.65     |
| 347      | 9931000      | IRON MOUNTAIN RECORDS MANAGEMENT I | Contract Labor   | 11/19                 | Note 1                   | 549.52     |
| 348      | 9931000      | LANCER AT XCEL ENERGY              | Contract Labor   | 11/19                 | Note 1                   | 69.61      |
| 349      | 9931000      | SMITH SERVICES                     | Contract Labor   | 12/19                 | Note 1                   | 1,028.21   |
| 350      | 9931000      | SOURCE ONE MANAGEMENT INC          | Contract Labor   | 12/19                 | Note 1                   | 20,560.97  |
| 351      | 9931000      | TWIN LAKES LANDSCAPE MGMT INC      | Contract Labor   | 12/19                 | Note 1                   | 1,042.13   |
| 352      | 9931000      | WRIGHT TREE SERVICE INC            | Contract Labor   | 12/19                 | Note 1                   | 9.06       |
| 353      | 9931000      | GEOMETRIC RESULTS, INC             | Contract Labor   | 12/19                 | Note 1                   | 218.19     |
| 354      | 9902000      | ITRON INC                          | Customer Care    | 7/20                  | Note 1                   | 8,859.92   |
| 355      | 9902000      | JPW ASSOCIATES INC                 | Customer Care    | 9/20                  | Note 1                   | 11,516.51  |
| 356      | 9902000      | VERIZON WIRELESS                   | Customer Care    | 9/20                  | Note 1                   | 15,394.48  |
| 357      | 9903000      | A/P ACCRUAL                        | Customer Care    | 9/20                  | Note 1                   | (5,782.64) |
| 358      | 9903000      | ALLCLEAR ID                        | Customer Care    | 9/20                  | Note 1                   | 7,803.12   |
| 359      | 9903000      | AMERICAN INFOSOURCE LP             | Customer Care    | 9/20                  | Note 1                   | 439.48     |
| 360      | 9903000      | BOTTOM LINE IMPACT                 | Customer Care    | 9/20                  | Note 1                   | 1,405.32   |

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Outside Services Employed - FERC 900 Series Expenses

| Line No. | FERC Account | Vendor                             | Category/Purpose | Last Month of Service | Recurring/ Non-recurring | Total       |
|----------|--------------|------------------------------------|------------------|-----------------------|--------------------------|-------------|
| 361      | 9903000      | BRINKS INC                         | Customer Care    | 8/20                  | Note 1                   | 175.34      |
| 362      | 9903000      | BROADRIDGE CUSTOMER COMMUNICATION  | Customer Care    | 9/20                  | Note 1                   | 417,966.73  |
| 363      | 9903000      | CITY OF COMMERCE CITY              | Customer Care    | 6/20                  | Note 1                   | 2.88        |
| 364      | 9903000      | CONVERGENT OUTSOURCING INC         | Customer Care    | 9/20                  | Note 1                   | 17,127.02   |
| 365      | 9903000      | CREDIT MANAGEMENT LP               | Customer Care    | 9/20                  | Note 1                   | 27,254.93   |
| 366      | 9903000      | CREDITRISKMONITORCOM INC           | Customer Care    | 5/20                  | Note 1                   | 1,438.67    |
| 367      | 9903000      | DIVERSIFIED ADJUSTMENT SERVICE INC | Customer Care    | 9/20                  | Note 1                   | 22,558.83   |
| 368      | 9903000      | DST MAILING SERVICES INC           | Customer Care    | 9/20                  | Note 1                   | (34,264.18) |
| 369      | 9903000      | DYNAMEX INC.                       | Customer Care    | 9/20                  | Note 1                   | 2,202.01    |
| 370      | 9903000      | ERNST & YOUNG LLP                  | Customer Care    | 9/20                  | Note 1                   | 6,929.10    |
| 371      | 9903000      | EXPERIAN INFORMATION SOLUTIONS INC | Customer Care    | 9/20                  | Note 1                   | 5,901.60    |
| 372      | 9903000      | EXPERIAN RESERVED RESPONSE INC     | Customer Care    | 11/19                 | Note 1                   | 10,425.15   |
| 373      | 9903000      | FISERV SOLUTIONS LLC               | Customer Care    | 9/20                  | Note 1                   | 64,463.83   |
| 374      | 9903000      | GM VOICES INC                      | Customer Care    | 9/20                  | Note 1                   | 383.22      |
| 375      | 9903000      | INTRADO INTERACTIVE SERVICES CORP  | Customer Care    | 9/20                  | Note 1                   | 18,241.01   |
| 376      | 9903000      | LANGUAGE LINE SERVICES INC         | Customer Care    | 9/20                  | Note 1                   | 6,283.04    |
| 377      | 9903000      | LEXISNEXIS                         | Customer Care    | 9/20                  | Note 1                   | 425.04      |
| 378      | 9903000      | LOOMIS                             | Customer Care    | 6/20                  | Note 1                   | 264.74      |
| 379      | 9903000      | OPEX CORP                          | Customer Care    | 3/20                  | Note 1                   | 385.09      |
| 380      | 9903000      | PEAK RESOURCES INC                 | Customer Care    | 1/20                  | Note 1                   | 868.76      |
| 381      | 9903000      | TCN INC                            | Customer Care    | 9/20                  | Note 1                   | 16,403.47   |
| 382      | 9903000      | VIRTUOSO SOURCING GROUP LLC        | Customer Care    | 9/20                  | Note 1                   | 6,821.67    |
| 383      | 9903000      | WEST INTERACTIVE SERVICES CORP     | Customer Care    | 12/19                 | Note 1                   | 7,578.44    |
| 384      | 9903000      | WNS GLOBAL SERVICES UK INTL LTD    | Customer Care    | 8/20                  | Note 1                   | 9,700.74    |
| 385      | 9910000      | AMAZON                             | Customer Care    | 9/20                  | Note 1                   | 0.40        |
| 386      | 9910000      | IFMA-MSP CHAPTER                   | Customer Care    | 5/20                  | Note 1                   | 0.05        |
| 387      | 9923000      | A/P ACCRUAL                        | Customer Care    | 6/20                  | Note 1                   | 166.29      |
| 388      | 9923000      | AMAZON                             | Customer Care    | 9/20                  | Note 1                   | 3.11        |
| 389      | 9923000      | AMERICAN SOLUTIONS FOR BUSINESS    | Customer Care    | 9/20                  | Note 1                   | 7,277.16    |
| 390      | 9923000      | APPLE.COM                          | Customer Care    | 2/20                  | Note 1                   | 16.66       |
| 391      | 9923000      | CISCO SYSTEMS INC                  | Customer Care    | 8/20                  | Note 1                   | 60.06       |
| 392      | 9923000      | CITY OF COMMERCE CITY              | Customer Care    | 11/19                 | Note 1                   | 0.36        |
| 393      | 9923000      | COMCAST CABLE COMM                 | Customer Care    | 9/20                  | Note 1                   | 663.59      |
| 394      | 9923000      | DTV DIRECTV SERVICE                | Customer Care    | 9/20                  | Note 1                   | 87.85       |
| 395      | 9923000      | EXPERIAN INFORMATION SOLUTIONS INC | Customer Care    | 7/20                  | Note 1                   | 1,648.80    |
| 396      | 9923000      | GM VOICES INC                      | Customer Care    | 7/20                  | Note 1                   | 119.44      |
| 397      | 9923000      | HAPPY TRAILER SALES                | Customer Care    | 7/20                  | Note 1                   | 92.01       |
| 398      | 9923000      | IFMA-MSP CHAPTER                   | Customer Care    | 5/20                  | Note 1                   | 0.26        |
| 399      | 9923000      | INDOOR GARDENS                     | Customer Care    | 3/20                  | Note 1                   | 84.85       |
| 400      | 9923000      | INTRADO INTERACTIVE SERVICES CORP  | Customer Care    | 7/20                  | Note 1                   | 7,359.67    |
| 401      | 9923000      | INXPO INC                          | Customer Care    | 9/20                  | Note 1                   | 376.08      |
| 402      | 9923000      | REV.COM                            | Customer Care    | 8/20                  | Note 1                   | 0.55        |
| 403      | 9923000      | SHODAN BASIC API                   | Customer Care    | 2/20                  | Note 1                   | 30.60       |
| 404      | 9923000      | SPRINT                             | Customer Care    | 8/20                  | Note 1                   | 29.11       |
| 405      | 9923000      | SUDDENLINK                         | Customer Care    | 7/20                  | Note 1                   | 19.60       |
| 406      | 9923000      | TRANSPERFECT                       | Customer Care    | 2/20                  | Note 1                   | 397.73      |
| 407      | 9923000      | VERIZON WIRELESS                   | Customer Care    | 1/20                  | Note 1                   | 12.98       |
| 408      | 9923000      | VOICES COM                         | Customer Care    | 4/20                  | Note 1                   | 56.42       |
| 409      | 9902000      | A/P ACCRUAL                        | IT Services      | 8/20                  | Note 1                   | (7,214.14)  |
| 410      | 9902000      | ACCENTURE LLP                      | IT Services      | 9/20                  | Note 1                   | 89,245.28   |
| 411      | 9902000      | COGNIZANT TECHNOLOGY SOLUTIONS     | IT Services      | 9/20                  | Note 1                   | 50,576.20   |
| 412      | 9902000      | IBM CORPORATION                    | IT Services      | 9/20                  | Note 1                   | 79,569.08   |
| 413      | 9902000      | JPW ASSOCIATES INC                 | IT Services      | 3/20                  | Note 1                   | 935.00      |
| 414      | 9902000      | PEAK RESOURCES INC                 | IT Services      | 12/19                 | Note 1                   | 780.63      |
| 415      | 9903000      | A/P ACCRUAL                        | IT Services      | 8/20                  | Note 1                   | (12,116.74) |
| 416      | 9903000      | ACCENTURE LLP                      | IT Services      | 9/20                  | Note 1                   | 451,502.14  |
| 417      | 9903000      | COGNIZANT TECHNOLOGY SOLUTIONS     | IT Services      | 9/20                  | Note 1                   | 84,308.31   |
| 418      | 9903000      | IBM CORPORATION                    | IT Services      | 9/20                  | Note 1                   | 125,501.95  |
| 419      | 9903000      | SHI INTERNATIONAL CORP             | IT Services      | 10/19                 | Note 1                   | 10,877.27   |
| 420      | 9908000      | A/P ACCRUAL                        | IT Services      | 8/20                  | Note 1                   | (0.94)      |

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|----------|--------------|------------------------------------|-----------------------|-----------------------|--------------------------|--------------|
| 421      | 9908000      | ACCENTURE LLP                      | IT Services           | 1/20                  | Note 1                   | 394.16       |
| 422      | 9910000      | MATHIAS LOCK & KEY INC             | IT Services           | 9/20                  | Note 1                   | 0.04         |
| 423      | 9910000      | ORACLE AMERICA INC                 | IT Services           | 10/19                 | Note 1                   | 6,158.42     |
| 424      | 9910000      | RAL TECHNOLOGIES INC               | IT Services           | 6/20                  | Note 1                   | 17.52        |
| 425      | 9921000      | A/P ACCRUAL                        | IT Services           | 8/20                  | Note 1                   | (88,713.83)  |
| 426      | 9921000      | ACCENTURE LLP                      | IT Services           | 9/20                  | Note 1                   | 200,674.28   |
| 427      | 9921000      | COGNIZANT TECHNOLOGY SOLUTIONS     | IT Services           | 9/20                  | Note 1                   | 708,358.69   |
| 428      | 9921000      | IBM CORPORATION                    | IT Services           | 9/20                  | Note 1                   | 865,494.23   |
| 429      | 9921000      | NTT DATA SERVICES LLC              | IT Services           | 9/20                  | Note 1                   | 142,819.56   |
| 430      | 9921000      | PEAK RESOURCES INC                 | IT Services           | 9/20                  | Note 1                   | 15,446.19    |
| 431      | 9921000      | WORKS COMPUTING INC                | IT Services           | 11/19                 | Note 1                   | 2,820.38     |
| 432      | 9923000      | APEX SYSTEMS                       | IT Services           | 11/19                 | Note 1                   | (20,241.49)  |
| 433      | 9923000      | ARINC DIRECT LLC                   | IT Services           | 8/20                  | Note 1                   | 1,931.84     |
| 434      | 9923000      | BOLD TECHNOLOGIES LTD              | IT Services           | 9/20                  | Note 1                   | 2,710.10     |
| 435      | 9923000      | CISCO SYSTEMS INC                  | IT Services           | 11/19                 | Note 1                   | 117.60       |
| 436      | 9923000      | COGNIZANT TECHNOLOGY SOLUTIONS     | IT Services           | 4/20                  | Note 1                   | 1,218.86     |
| 437      | 9923000      | CYBER ARK SOFTWARE INC             | IT Services           | 11/19                 | Note 1                   | 128.53       |
| 438      | 9923000      | DATAWATCH SYSTEMS INC              | IT Services           | 9/20                  | Note 1                   | 214.77       |
| 439      | 9923000      | DROPBOX                            | IT Services           | 4/20                  | Note 1                   | 1.75         |
| 440      | 9923000      | GOGO BUSINESS AVIATION             | IT Services           | 9/20                  | Note 1                   | 4,392.10     |
| 441      | 9923000      | IBM CORPORATION                    | IT Services           | 9/20                  | Note 1                   | 128,717.56   |
| 442      | 9923000      | MATHIAS LOCK & KEY INC             | IT Services           | 9/20                  | Note 1                   | 7,379.32     |
| 443      | 9923000      | NTT DATA SERVICES LLC              | IT Services           | 9/20                  | Note 1                   | 6,953.73     |
| 444      | 9923000      | OSISOFT LLC                        | IT Services           | 11/19                 | Note 1                   | 162.82       |
| 445      | 9923000      | RAL TECHNOLOGIES INC               | IT Services           | 6/20                  | Note 1                   | 91.64        |
| 446      | 9923000      | RETURN PATH INC                    | IT Services           | 4/20                  | Note 1                   | 1,348.47     |
| 447      | 9923000      | RISKMASTER                         | IT Services           | 9/20                  | Note 1                   | 21,154.30    |
| 448      | 9923000      | VTI SECURITY INTEGRATORS           | IT Services           | 9/20                  | Note 1                   | 166,541.94   |
| 449      | 9903000      | GEOMETRIC RESULTS INC              | Legal Services        | 6/20                  | Note 1                   | 506.90       |
| 450      | 9903000      | PACER                              | Legal Services        | 6/20                  | Note 1                   | 4.65         |
| 451      | 9923000      | A/P ACCRUAL                        | Legal Services        | 9/20                  | Note 1                   | (51,652.39)  |
| 452      | 9923000      | CARRIER ACCESS INC                 | Legal Services        | 9/20                  | Note 1                   | 14,648.70    |
| 453      | 9923000      | CITY OF AMARILLO                   | Legal Services        | 7/20                  | Note 1                   | 25,180.10    |
| 454      | 9923000      | CUMBRE COURT REPORTING INC         | Legal Services        | 4/20                  | Note 1                   | 337.08       |
| 455      | 9923000      | DUKE ELECTRIC CO INC               | Legal Services        | 9/20                  | Note 1                   | 98,789.70    |
| 456      | 9923000      | FAEGRE BAKER DANIELS LLP           | Legal Services        | 12/19                 | Note 1                   | (1,328.06)   |
| 457      | 9923000      | FBSR & W                           | Legal Services        | 10/19                 | Note 1                   | (5.00)       |
| 458      | 9923000      | GEOMETRIC RESULTS INC              | Legal Services        | 9/20                  | Note 1                   | 696,350.60   |
| 459      | 9923000      | LERMAN SENTER                      | Legal Services        | 8/20                  | Note 1                   | (12,215.00)  |
| 460      | 9923000      | MANAGEMENT RECRUITERS OF ANN ARBOR | Legal Services        | 12/19                 | Note 1                   | 2,142.18     |
| 461      | 9923000      | SUMMIT STRATEGIES                  | Legal Services        | 2/20                  | Note 1                   | 974.40       |
| 462      | 9923000      | THE BAILEY GROUP                   | Legal Services        | 11/19                 | Note 1                   | (20.29)      |
| 463      | 9923000      | VARIANT PARTNERS                   | Legal Services        | 3/20                  | Note 1                   | 9,452.79     |
| 464      | 9923000      | VENMO                              | Legal Services        | 5/20                  | Note 1                   | 332.46       |
| 465      | 9928000      | A/P ACCRUAL                        | Legal Services        | 9/20                  | Note 1                   | (4,228.51)   |
| 466      | 9928000      | GEOMETRIC RESULTS INC              | Legal Services        | 9/20                  | Note 1                   | 1,987,596.92 |
| 467      | 9931000      | KLEENTECH                          | Legal Services        | 12/19                 | Note 1                   | (5.02)       |
| 468      | 9901000      | FEDERAL EXPRESS CORP               | Mail/Courier Services | 10/19                 | Note 1                   | 0.79         |
| 469      | 9902000      | ARROWHEAD LINE LLC                 | Mail/Courier Services | 5/20                  | Note 1                   | 187,541.05   |
| 470      | 9902000      | FEDERAL EXPRESS CORP               | Mail/Courier Services | 10/19                 | Note 1                   | 0.80         |
| 471      | 9903000      | ARROWHEAD LINE LLC                 | Mail/Courier Services | 9/20                  | Note 1                   | 289,660.96   |
| 472      | 9903000      | FEDERAL EXPRESS CORP               | Mail/Courier Services | 2/20                  | Note 1                   | 40.32        |
| 473      | 9908000      | FEDERAL EXPRESS CORP               | Mail/Courier Services | 12/19                 | Note 1                   | 38.34        |
| 474      | 9910000      | BOLK ENTERPRISES                   | Mail/Courier Services | 3/20                  | Note 1                   | 1.01         |
| 475      | 9910000      | DIRECT DELIVERY INC                | Mail/Courier Services | 9/20                  | Note 1                   | 119.11       |
| 476      | 9910000      | FEDERAL EXPRESS CORP               | Mail/Courier Services | 9/20                  | Note 1                   | 159.20       |
| 477      | 9910000      | L & M MAIL SERVICE INC             | Mail/Courier Services | 9/20                  | Note 1                   | 59.15        |
| 478      | 9923000      | BOLK ENTERPRISES                   | Mail/Courier Services | 3/20                  | Note 1                   | 29.94        |
| 479      | 9923000      | DIRECT DELIVERY INC                | Mail/Courier Services | 9/20                  | Note 1                   | 1,215.62     |
| 480      | 9923000      | FEDERAL EXPRESS CORP               | Mail/Courier Services | 9/20                  | Note 1                   | 3,133.11     |



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|----------|--------------|-------------------------------------|-----------------------|-----------------------|--------------------------|-----------|
| 481      | 9923000      | L & M MAIL SERVICE INC              | Mail/Courier Services | 9/20                  | Note 1                   | 830.26    |
| 482      | 9923000      | SMART DELIVERY SERVICE              | Mail/Courier Services | 2/20                  | Note 1                   | 4.31      |
| 483      | 9923000      | USPS                                | Mail/Courier Services | 4/20                  | Note 1                   | 48.75     |
| 484      | 9931000      | DIRECT DELIVERY INC                 | Mail/Courier Services | 12/19                 | Note 1                   | 1,133.84  |
| 485      | 9931000      | FEDERAL EXPRESS CORP                | Mail/Courier Services | 12/19                 | Note 1                   | 2,838.10  |
| 486      | 9931000      | L & M MAIL SERVICE INC              | Mail/Courier Services | 10/19                 | Note 1                   | 737.53    |
| 487      | 9931000      | USPS                                | Mail/Courier Services | 12/19                 | Note 1                   | 24.60     |
| 488      | 9901000      | OCTOPLEX MEDIA LLC                  | Print/Copy Services   | 5/20                  | Note 1                   | 320.28    |
| 489      | 9901000      | XCEL ENERGY                         | Print/Copy Services   | 12/19                 | Note 1                   | 82.79     |
| 490      | 9902000      | XCEL ENERGY                         | Print/Copy Services   | 9/20                  | Note 1                   | 421.49    |
| 491      | 9903000      | DIGICOPY                            | Print/Copy Services   | 4/20                  | Note 1                   | 42.19     |
| 492      | 9903000      | FEDERAL EXPRESS CORP                | Print/Copy Services   | 9/20                  | Note 1                   | 31.96     |
| 493      | 9903000      | OCTOPLEX MEDIA LLC                  | Print/Copy Services   | 10/19                 | Note 1                   | 144.21    |
| 494      | 9903000      | TRANSPERFECT                        | Print/Copy Services   | 8/20                  | Note 1                   | 31.61     |
| 495      | 9903000      | XCEL ENERGY                         | Print/Copy Services   | 9/20                  | Note 1                   | 257.77    |
| 496      | 9908000      | SEACHANGE PRINTING & MARKETING      | Print/Copy Services   | 9/20                  | Note 1                   | 825.22    |
| 497      | 9908000      | SIR SPEEDY                          | Print/Copy Services   | 3/20                  | Note 1                   | 166.09    |
| 498      | 9908000      | XCEL ENERGY                         | Print/Copy Services   | 4/20                  | Note 1                   | 508.67    |
| 499      | 9910000      | CUSTOMIZED TABS                     | Print/Copy Services   | 8/20                  | Note 1                   | 2.30      |
| 500      | 9910000      | ENDICIA FEES                        | Print/Copy Services   | 9/20                  | Note 1                   | 0.87      |
| 501      | 9910000      | FEDERAL EXPRESS CORP                | Print/Copy Services   | 2/20                  | Note 1                   | 5.34      |
| 502      | 9910000      | JACK'S LETTERPRESS                  | Print/Copy Services   | 2/20                  | Note 1                   | 0.14      |
| 503      | 9910000      | KENS REPRODUCTIONS                  | Print/Copy Services   | 2/20                  | Note 1                   | 0.76      |
| 504      | 9910000      | LOFFLER COMPANIES INC               | Print/Copy Services   | 9/20                  | Note 1                   | 58.03     |
| 505      | 9910000      | THE MPX GROUP                       | Print/Copy Services   | 8/20                  | Note 1                   | 3.05      |
| 506      | 9910000      | ULINE SHIP SUPPLIES                 | Print/Copy Services   | 2/20                  | Note 1                   | 2.36      |
| 507      | 9910000      | VERITIV-EAST                        | Print/Copy Services   | 5/20                  | Note 1                   | 2.89      |
| 508      | 9910000      | XCEL ENERGY                         | Print/Copy Services   | 9/20                  | Note 1                   | (764.27)  |
| 509      | 9921000      | A/P ACCRUAL                         | Print/Copy Services   | 9/20                  | Note 1                   | 13,229.87 |
| 510      | 9921000      | AMAZON                              | Print/Copy Services   | 7/20                  | Note 1                   | 43.46     |
| 511      | 9921000      | AMBRION INC                         | Print/Copy Services   | 12/19                 | Note 1                   | 2,710.18  |
| 512      | 9921000      | AMERICAN NATIONAL STANDARDS INSTITU | Print/Copy Services   | 7/20                  | Note 1                   | 49.31     |
| 513      | 9921000      | APSTYLEBOOK.COM                     | Print/Copy Services   | 11/19                 | Note 1                   | 9.07      |
| 514      | 9921000      | ASSOCIATED PRESS                    | Print/Copy Services   | 3/20                  | Note 1                   | 89.87     |
| 515      | 9921000      | BIZWEST-DIGITAL                     | Print/Copy Services   | 7/20                  | Note 1                   | 1.80      |
| 516      | 9921000      | CANVA                               | Print/Copy Services   | 4/20                  | Note 1                   | 5.05      |
| 517      | 9921000      | CARMICHAEL LYNCH INC                | Print/Copy Services   | 10/19                 | Note 1                   | 1,236.50  |
| 518      | 9921000      | CURTIS 1000 INC                     | Print/Copy Services   | 11/19                 | Note 1                   | 66.46     |
| 519      | 9921000      | CUSTOM PRINTING                     | Print/Copy Services   | 11/19                 | Note 1                   | 13.49     |
| 520      | 9921000      | CUSTOMIZED TABS                     | Print/Copy Services   | 8/20                  | Note 1                   | 11.47     |
| 521      | 9921000      | FEDERAL EXPRESS CORP                | Print/Copy Services   | 9/20                  | Note 1                   | 61.64     |
| 522      | 9921000      | GROUP FIVE LLC                      | Print/Copy Services   | 1/20                  | Note 1                   | (416.75)  |
| 523      | 9921000      | INTERNATIONAL BROTHERHOOD OF ELECTF | Print/Copy Services   | 12/19                 | Note 1                   | 200.79    |
| 524      | 9921000      | JACK'S LETTERPRESS                  | Print/Copy Services   | 2/20                  | Note 1                   | 4.06      |
| 525      | 9921000      | KENNEDY REPORT                      | Print/Copy Services   | 12/19                 | Note 1                   | 912.70    |
| 526      | 9921000      | KENS REPRODUCTIONS                  | Print/Copy Services   | 2/20                  | Note 1                   | 22.71     |
| 527      | 9921000      | MANGAN COMMUNICATIONS               | Print/Copy Services   | 7/20                  | Note 1                   | 3.06      |
| 528      | 9921000      | MELTWATER NEWS US INC               | Print/Copy Services   | 9/20                  | Note 1                   | 4,658.15  |
| 529      | 9921000      | MHS: MULTI-HEALTH                   | Print/Copy Services   | 3/20                  | Note 1                   | 191.63    |
| 530      | 9921000      | MI CORPORATIONS DIV                 | Print/Copy Services   | 4/20                  | Note 1                   | 2.59      |
| 531      | 9921000      | MITTERA GROUP                       | Print/Copy Services   | 2/20                  | Note 1                   | 5,498.75  |
| 532      | 9921000      | ND SECRETARY OF STATE               | Print/Copy Services   | 4/20                  | Note 1                   | 10.34     |
| 533      | 9921000      | OFFICE DEPOT                        | Print/Copy Services   | 9/20                  | Note 1                   | 85.55     |
| 534      | 9921000      | OFFICE OF THE NM SOS                | Print/Copy Services   | 6/20                  | Note 1                   | 65.38     |
| 535      | 9921000      | PDC-IDENTICARD                      | Print/Copy Services   | 4/20                  | Note 1                   | 47.75     |
| 536      | 9921000      | POCKETPRESS                         | Print/Copy Services   | 11/19                 | Note 1                   | 42.48     |
| 537      | 9921000      | PYRAMID PRINTGRAPH                  | Print/Copy Services   | 5/20                  | Note 1                   | 524.44    |
| 538      | 9921000      | QUALITY RESOURCE GROUP              | Print/Copy Services   | 12/19                 | Note 1                   | 21.77     |
| 539      | 9921000      | SD SECRETARY OF STATE               | Print/Copy Services   | 4/20                  | Note 1                   | 12.91     |
| 540      | 9921000      | SEACHANGE PRINTING & MARKETING      | Print/Copy Services   | 9/20                  | Note 1                   | 40,727.29 |

Southwestern Public Service Company

Outside Services Employed - FERC 900 Series Expenses

| Line No.           | FERC Account | Vendor                            | Category/Purpose    | Last Month of Service | Recurring/ Non-recurring | Total                       |
|--------------------|--------------|-----------------------------------|---------------------|-----------------------|--------------------------|-----------------------------|
| 541                | 9921000      | SIR SPEEDY                        | Print/Copy Services | 3/20                  | Note 1                   | 788.06                      |
| 542                | 9921000      | STAPLES                           | Print/Copy Services | 3/20                  | Note 1                   | 228.69                      |
| 543                | 9921000      | TEXAS SECRETARY OF STATE          | Print/Copy Services | 6/20                  | Note 1                   | 19.52                       |
| 544                | 9921000      | THE MPX GROUP                     | Print/Copy Services | 8/20                  | Note 1                   | 2,729.08                    |
| 545                | 9921000      | THE MYERS BRIGGS CO               | Print/Copy Services | 4/20                  | Note 1                   | 74.30                       |
| 546                | 9921000      | ULINE SHIP SUPPLIES               | Print/Copy Services | 2/20                  | Note 1                   | 69.68                       |
| 547                | 9921000      | WI DEPT OF FINANCIAL INSTITUTIONS | Print/Copy Services | 11/19                 | Note 1                   | 1.30                        |
| 548                | 9921000      | WISCONSIN SECRETARY OF STATE      | Print/Copy Services | 4/20                  | Note 1                   | 1.29                        |
| 549                | 9921000      | WKI CTCORPORATION                 | Print/Copy Services | 1/20                  | Note 1                   | 360.52                      |
| 550                | 9921000      | XCEL ENERGY                       | Print/Copy Services | 9/20                  | Note 1                   | 5,383.78                    |
| 551                | 9921000      | PARAGON GRAPHICS & PRINTING       | Print/Copy Services | 7/20                  | Note 1                   | 34.26                       |
| 552                | 9921000      | MN SECRETARY OF STATE             | Print/Copy Services | 4/20                  | Note 1                   | 23.11                       |
| 553                | 9923000      | BRAD ZIFFER PRODUCTIONS           | Print/Copy Services | 8/20                  | Note 1                   | 103.41                      |
| 554                | 9923000      | ENDICIA FEES                      | Print/Copy Services | 9/20                  | Note 1                   | 10.71                       |
| 555                | 9923000      | FEDERAL EXPRESS CORP              | Print/Copy Services | 2/20                  | Note 1                   | 126.37                      |
| 556                | 9923000      | GREG STIEVER PRODUCTIONS          | Print/Copy Services | 12/19                 | Note 1                   | 82.57                       |
| 557                | 9923000      | JIM TITTLE DB                     | Print/Copy Services | 2/20                  | Note 1                   | 410.89                      |
| 558                | 9923000      | KAUFER PRODUCTIONS                | Print/Copy Services | 5/20                  | Note 1                   | 783.58                      |
| 559                | 9923000      | KIMMAN HARMON PRODUCTIONS         | Print/Copy Services | 12/19                 | Note 1                   | 300.99                      |
| 560                | 9923000      | LOFFLER COMPANIES INC             | Print/Copy Services | 9/20                  | Note 1                   | 847.44                      |
| 561                | 9923000      | NUMEDIA LLC                       | Print/Copy Services | 2/20                  | Note 1                   | 141.71                      |
| 562                | 9923000      | SCANTRON CORPORATION              | Print/Copy Services | 4/20                  | Note 1                   | 14.63                       |
| 563                | 9923000      | TANGLETOWN PRODUCTIONS            | Print/Copy Services | 12/19                 | Note 1                   | 689.93                      |
| 564                | 9923000      | VERITIV-EAST                      | Print/Copy Services | 5/20                  | Note 1                   | 15.11                       |
| 565                | 9923000      | XCEL ENERGY                       | Print/Copy Services | 9/20                  | Note 1                   | (432.59)                    |
| 566                | 9923000      | Z SYSTEMS                         | Print/Copy Services | 6/20                  | Note 1                   | 1,030.95                    |
| 567                | 9930200      | A/P ACCRUAL                       | Print/Copy Services | 5/20                  | Note 1                   | 15,876.67                   |
| 568                | 9930200      | BROADRIDGE CUSTOMER COMMUNICATION | Print/Copy Services | 12/19                 | Note 1                   | 50,443.19                   |
| 569                | 9930200      | DONNELLEY FINANCIAL SOLUTIONS     | Print/Copy Services | 7/20                  | Note 1                   | (8,707.05)                  |
| 570                | 9930200      | GROUP FIVE LLC                    | Print/Copy Services | 12/19                 | Note 1                   | 692.20                      |
| 571                | 9931000      | ECOXPRESS LLC                     | Print/Copy Services | 10/19                 | Note 1                   | 2.42                        |
| 572                | 9931000      | ENDICIA FEES                      | Print/Copy Services | 12/19                 | Note 1                   | 8.55                        |
| 573                | 9931000      | LAIRD PLASTICS - MPLS/            | Print/Copy Services | 10/19                 | Note 1                   | 19.27                       |
| 574                | 9931000      | LOFFLER COMPANIES INC             | Print/Copy Services | 12/19                 | Note 1                   | 742.81                      |
| 575                | 9931000      | STANDARD DYNAMICS INC             | Print/Copy Services | 10/19                 | Note 1                   | 93.93                       |
| 576                | 9931000      | ULINE SHIP SUPPLIES               | Print/Copy Services | 10/19                 | Note 1                   | 6.99                        |
| 577                | 9931000      | XCEL ENERGY                       | Print/Copy Services | 12/19                 | Note 1                   | (16,747.16)                 |
| <b>Grand Total</b> |              |                                   |                     |                       |                          | <b><u>14,025,750.68</u></b> |

Note 1: May include various payments. The total amount of Outside Services employed is representative of normal recurring amounts. Amounts may differ from other schedules due to rounding.

Southwestern Public Service Company  
Ad Valorem Taxes and Plant Balances

| Line No. | Description                 | 2015          | 2016          | 2017          | 2018          | 2019          | 9 months ended 9/30/2020 |
|----------|-----------------------------|---------------|---------------|---------------|---------------|---------------|--------------------------|
| 1.       | Ad Valorem Taxes Paid       | 33,293,083    | 35,322,036    | 40,804,583    | 43,207,647    | 47,171,984    | 34,284,227               |
| 2.       | Discounts Taken             | 175,336       | 176,043       | 191,826       | 198,827       | 213,263       | 229,849                  |
| 3.       | Penalties Paid              | 0             | 0             | 0             | 0             | 0             | 129                      |
| 4.       | Plant Balances as of Jan. 1 | 5,610,695,340 | 6,166,032,014 | 6,617,261,999 | 7,112,821,473 | 8,073,269,357 | 9,460,565,870            |

| Line No. | Description                                | Actual Taxes Paid<br>In Calendar Year (A) |                      |                      |                      |                      | 2018                 | Test Year<br>Expense (B) | Adjustments          | Total<br>Adjusted<br>Taxes |
|----------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|----------------------|----------------------------|
|          |  | 2014                                      | 2015                 | 2016                 | 2017                 | 2018                 |                      |                          |                      |                            |
| 1        | <b>Non Revenue-Related</b>                 |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 2        | <b>Ad Valorem:</b>                         |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 3        | Texas                                      | \$ 24,710,357                             | \$ 27,362,581        | \$ 30,096,476        | \$ 33,177,780        | \$ 33,036,843        | \$ 50,376,189        | \$ 2,139,811             | \$ 52,516,000        |                            |
| 4        | Other States                               | 5,335,368                                 | 6,469,211            | 7,980,440            | 9,123,253            | 10,191,384           | \$ 11,012,832        | 8,547,168                | \$ 19,560,000        |                            |
| 5        | <b>Total Ad Valorem</b>                    | <b>\$ 30,045,725</b>                      | <b>\$ 33,831,792</b> | <b>\$ 38,076,916</b> | <b>\$ 42,301,033</b> | <b>\$ 43,228,227</b> | <b>\$ 61,389,021</b> | <b>\$ 10,686,979</b>     | <b>\$ 72,076,000</b> |                            |
| 6        | <b>Payroll Taxes:</b>                      |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 7        | FICA                                       | \$ 7,850,716                              | \$ 8,102,717         | \$ 8,333,244         | \$ 8,474,474         | \$ 8,491,968         | \$ 88,348,595        |                          | \$ 88,348,595        |                            |
| 8        | FUTA                                       | 64,621                                    | 55,916               | 55,758               | 55,813               | 56,436               | 50,271               |                          | \$ 50,271            |                            |
| 9        | SUTA                                       | 140,522                                   | 134,764              | 116,292              | 118,255              | 106,837              | 107,938              |                          | \$ 107,938           |                            |
| 10       | <b>Total Payroll</b>                       | <b>\$ 8,055,859</b>                       | <b>\$ 8,293,397</b>  | <b>\$ 8,505,294</b>  | <b>\$ 8,648,542</b>  | <b>\$ 8,655,241</b>  | <b>\$ 88,506,804</b> | <b>\$ (442,543)</b>      | <b>\$ 88,064,261</b> |                            |
| 11       | <b>Franchise:</b>                          |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 12       | Texas (1)                                  | \$ -                                      |                      |                      |                      |                      |                      |                          |                      |                            |
| 13       | Other States                               | 13,844                                    | 20,000               | 20,000               | 20,000               | 20,000               | 20,000               |                          | \$ 20,000            |                            |
| 14       | <b>Environmental Tax</b>                   |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 15       | <b>Other Taxes:</b>                        |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 16       | Sales & Use Tax                            | \$ 55,087                                 | \$ (41,722)          | \$ 139,515           | \$ 88,479            | \$ 361,098           | \$ 29,243            |                          | \$ 29,243            |                            |
| 17       | Other                                      |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 18       |  |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 19       | <b>Subtotal All Above</b>                  | <b>\$ 38,170,515</b>                      | <b>\$ 42,103,467</b> | <b>\$ 46,741,725</b> | <b>\$ 51,058,054</b> | <b>\$ 52,264,566</b> | <b>\$ 69,945,068</b> | <b>\$ 10,244,436</b>     | <b>\$ 80,189,504</b> |                            |
| 20       |  |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 21       | <b>Revenue-Related</b>                     |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 22       | <b>State Gross Receipts:</b>               |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 23       | Texas                                      | \$ 6,362,840                              | \$ 6,418,607         | \$ 5,814,610         | \$ 6,241,217         | \$ 6,463,444         | \$ 6,487,347         | \$ 983,447               | \$ 7,470,794         |                            |
| 24       | Other States                               |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 25       | <b>Local Gross Receipts: (2)</b>           |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 26       | Texas                                      | \$ 9,351,476                              | \$ 9,030,822         | \$ 8,513,913         | \$ 9,346,663         | \$ 9,238,509         | \$ 8,127,809         | \$ 2,210,930             | \$ 10,338,739        |                            |
| 27       | Other States                               |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 28       | <b>PUC Assessment:</b>                     |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 29       |  |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 30       | <b>Subtotal</b>                            | <b>\$ 15,714,316</b>                      | <b>\$ 15,449,429</b> | <b>\$ 14,328,523</b> | <b>\$ 15,587,880</b> | <b>\$ 15,701,953</b> | <b>\$ 14,615,157</b> | <b>\$ 3,194,376</b>      | <b>\$ 17,809,533</b> |                            |
| 31       |  |   |                      |                      |                      |                      |                      |                          |                      |                            |
| 32       | <b>Total Taxes Other Than Income Taxes</b> | <b>\$ 53,884,830</b>                      | <b>\$ 57,552,896</b> | <b>\$ 61,070,248</b> | <b>\$ 66,645,934</b> | <b>\$ 67,966,519</b> | <b>\$ 84,560,225</b> | <b>\$ 13,438,812</b>     | <b>\$ 97,999,037</b> |                            |

(1) Refunds received by Southwestern Public Service Company ("SPS") were included in the year they were originally paid.

(2) Also referred to as City Rental/Franchise Fee. State Fees other than Texas Franchise Fees are not recorded in FERC 408.

Note A: These five columns include only actual taxes paid during each of the five preceding calendar years and will not include any accrued taxes.

Note B: This column is displayed in total because the expense accrual for the three types of payroll taxes are not calculated separately. This amount is also included in schedule G-1.1 & G-1.6.

**Ad Valorem:**

Expense accrual is based on the previous year's taxes and projected increases in values and rates. This amount is divided by 12.

**Payroll Taxes:**

The FICA, FUTA & SUTA tax accrual is created by applying the tax percentage assigned by the federal or state government to the applicable payroll, and then charging it into a clearing account. The accrual amount is charged out of the clearing account each month and allocated to various expense, capital, COGS, clearing, and deferred accounts in the general ledger using SPS's labor loading process.

**State Franchise:**

New Mexico - The annual franchise tax is \$50 and it is expensed in the month paid.

Oklahoma - The test year expense is the maximum franchise tax that Oklahoma requires to be paid (\$20,000) and this amount divided by 12 is what is accrued on a monthly basis.

Kansas - The annual franchise tax is expensed when final payment is made

**State Gross Receipts Tax:**

Monthly expense accrual is based on the previous three month's receipts divided by three.

**Local Gross Receipts (City Rental/Franchise):**

Monthly expense accrual is based on actual taxable revenue multiplied by the applicable local franchise fee rates.

Note: This schedule contains estimates for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

## **Southwestern Public Service Company**

### **Factoring Expense**

Schedule G-10 is not applicable to Southwestern Public Service Company (“SPS”) because SPS does not sell its accounts receivable to a third party.

Southwestern Public Service Company  
Deferred Expenses from Prior Dockets

| Line No.             | Description   | Attachment ZZ Charges <sup>1</sup> | 48524 Rate Case Expenses <sup>2</sup> | 47588 Severed Rate Case Expenses <sup>3</sup> | Restructuring Meters |
|----------------------|---|------------------------------------|---------------------------------------|---|----------------------|
| 1                    | Authorizing Docket  | 47527                              | 46328                                 | 47588   | 25088                |
| 2                    | Original Amount to be Amortized                             | 6,547,143.67                       | 2,416,478.00                          | 2,160,000.00                                  | 1,305,316.60         |
| 3                    | Deferred Period   | 2008 - 2018, 2019 - 2021           | 2/2016 - rate case filing             | 2/2016 - rate case filing                     | prior to 2001        |
| 4                    | Amortization Period   | 1/1/18 - 9/12/2019                 | 2 Years                               | 2 Years                                       | 20 Years             |
| 5                    | Date Amortization Began                                     | 1/1/2018                           | 6/1/2018                              | 5/1/2019                                      | 7/1/2002             |
| 6                    | Total Amortization Taken - Beginning of Test Year           | \$ 2,144,952.12                    | \$ 2,373,622.73                       | \$ 448,695.71                                 | \$ 1,209,346.12      |
| 7                    | Amortization Expense in Test Period                         | \$ -                               | \$ 166,470.21                         | \$ 1,082,206.67                               | \$ 34,898.16         |
| 8                    | Amortization Expense Requested in Cost of Service           | \$ -                               | \$ -                                  | \$ -  | \$ 34,898.16         |
| 9                    | Unamortized Amount at End of Test Year (9/30/20)            | \$ 4,402,191.55 (A)                | \$ (123,614.94) (C)                   | \$ 629,097.62 (E)                             | \$ 61,072.32 (G)     |
| <b>Update period</b> |   |                                    |                                       |   |                      |
| 10                   | Amortization Expense in Update Period (Oct 2020 - Dec 2020) | \$ -                               | \$ -                                  | \$ 282,265.84                                 | \$ 8,724.55          |
| 11                   | Amortization Expense Requested in Cost of Service           | \$ -                               | \$ -                                  | \$ -  | \$ 8,724.55          |
| 12                   | Unamortized Amount at End of Update Period (Dec 2020)       | \$ 4,402,191.55                    | \$ -                                  | \$ 346,831.78                                 | \$ 52,347.33         |

Southwestern Public Service Company  
Deferred Expenses from Prior Dockets

| Line No. | Description   | Lubbock Incremental Costs <sup>4</sup> | Pension & Employee Benefit Cap <sup>5</sup> | Pension & Employee Benefit Cap <sup>5</sup> | Pension & Employee Benefit Cap <sup>5</sup> | Revenue Surcharge 49831 <sup>6</sup> |
|----------|---|--|---|---|---|--------------------------------------|
| 1        | Authorizing Docket  | 37901                                  | 49831                                       | 49831                                       | 49831                                       |                                      |
| 2        | Original Amount to be Amortized                             | \$ (2,826,872.00)                      | \$ 1,574,975.00                             | post 3/2019 deferrals (exp)                 | \$ 69,892,801.00                            |                                      |
| 3        | Deferred Period   | APA close 10/2010                      | 7/1/2017 - 3/31/2019                        | 4/1/2019 - 9/30/2020                        | \$ 9/12/2019 - 8/31/2020                    |                                      |
| 4        | Amortization Period   | 47 Years to 55 Years                   | 12 Months                                   |   | 12 Months                                   |                                      |
| 5        | Date Amortization Began                                     | 2/16/2011                              | 4/1/2019                                    |   | Estimated Q1 2021                           |                                      |
| 6        | Total Amortization Taken - Beginning of Test Year           | \$ (444,876.20)                        | \$ -  | \$ -  | \$ -  |                                      |
| 7        | Amortization Expense in Test Period                         | \$ (53,949.24)                         | \$ 1,574,975.00                             | \$ -  | \$ -  |                                      |
| 8        | Amortization Expense Requested in Cost of Service           | \$ (53,949.24)                         | \$ -  | \$ -  | \$ -  |                                      |
| 9        | Unamortized Amount at End of Test Year                      | \$ (2,328,046.56)                      | \$ -  | \$ 407,368.59                               | \$ 69,892,801.00                            |                                      |
|          |   | (0)                                    | (K)   | (K)   | (T)   |                                      |
|          |   |  | Sum of Pension & EB Cap                     | \$ 407,368.59                               |   |                                      |
| 10       | Update period   |  |   |   |   |                                      |
| 11       | Amortization Expense in Update Period (Oct 2020 - Dec 2020) | \$ (13,487.31)                         | \$ -  | \$ -  | \$ -  |                                      |
| 12       | Amortization Expense Requested in Cost of Service           | \$ (13,487.31)                         | \$ -  | \$ -  | \$ -  |                                      |
|          | Unamortized Amount at End of Update Period (Dec 2020)       | \$ (2,314,559.25)                      | \$ -  | \$ 760,684.06                               | \$ 69,892,801.00                            |                                      |
|          | Sum of Pension & EB Cap                                     |  | \$ -  | \$ 760,684.06                               |   |                                      |



Southwestern Public Service Company  
Deferred Expenses from Prior Dockets

| Line No.             | Description   | Texas Consulting Fee Rider (PCF) <sup>7</sup> | TX House Bill 4150 <sup>8</sup> | Pandemic Related Costs 50664 <sup>9</sup> | 2019 Rate Case Expenses 49831 <sup>10</sup> |
|----------------------|---|---|---------------------------------|---|---|
| 1                    | Authorizing Docket  | 49384,50708                                   | TX HB 4150                      | 50664                                     | 49831*                                      |
| 2                    | Original Amount to be Amortized                             | \$ 378,707.12                                 | \$ 1,736,192.99                 | \$ 1,825,149.63                           | \$ 4,994,284.45                             |
| 3                    | Deferred Period   | 2018 - 2020                                   | 3/2020 - ongoing                | 3/1/2020 - ongoing                        | 9/1/2018 - 9/12/2020                        |
| 4                    | Amortization Period   | 4 Months                                      | unknown                         | unknown                                   | 12 months                                   |
| 5                    | Date Amortization Began                                     | 9/1/2020                                      | n/a                             | n/a                                       | 9/12/2019                                   |
| 6                    | Total Amortization Taken - Beginning of Test Year           | \$ -  | \$ -                            | \$ -                                      | \$ 216,885.51                               |
| 7                    | Amortization Expense in Test Period                         | \$ 10,702.57                                  | \$ -                            | \$ -                                      | \$ 4,337,710.16                             |
| 8                    | Amortization Expense Requested in Cost of Service           | \$ -  | \$ -                            | \$ -                                      | \$ -  |
| 9                    | Unamortized Amount at End of Test Year                      | \$ 368,004.55 (N)                             | \$ 977,537.90 (R)               | \$ 1,069,286.00 (P)                       | \$ 419,931.45 (VI)                          |
| <b>Update period</b> |   |   |                                 |   |   |
| 10                   | Amortization Expense in Update Period (Oct 2020 - Dec 2020) | \$ 84,356.68                                  | \$ -                            | \$ -                                      | \$ 439,688.79                               |
| 11                   | Amortization Expense Requested in Cost of Service           | \$ -  | \$ -                            | \$ -                                      | \$ -  |
| 12                   | Unamortized Amount at End of Update Period (Dec 2020)       | \$ 283,647.87                                 | \$ 1,736,192.99                 | \$ 1,825,149.63                           | \$ -  |

Southwestern Public Service Company  
Deferred Expenses from Prior Dockets

- <sup>72</sup> **Transmission Accrual**  
SPP resettled 22 transmission credits for TX. Part of Settlement approved in Final Orders Docket No. 47527.  
Five year amortization period beginning in January 2018.  
Recovery suspended (as of 9/12/2019) to next base rate case per final orders of unanimous stipulation Docket No. 49831.  
Unamortized balance of \$4,402,191.55 as of 12/31/2020.
- <sup>73</sup> **PUCT Docket No. 46524 Rate Case Expenses**  
Docket No. 46524 - Rate case expenses severed into Docket No. 46328.  
Fully amortized as of 10/31/2019.  
Residual balance to be passed through TX fuel mechanism. (\$123,614.94 reclassified to fuel in Nov 2020).
- <sup>74</sup> **PUCT Docket No. 47588 Severed Rate Case Expenses**  
Docket No. 47588 - Rate case expenses incurred related to Docket No. 46025, 46877, 47035, 47527, and 48440.  
Settled in May 2019 for \$2.16M authorized recovery.  
Began billing 5/1/19. Unamortized balance of \$346,831.78 as of 12/31/2020.
- <sup>4</sup> **PUCT Docket No. 37901 Lubbock Incremental Costs**  
One time adjustment to expense made in amount of \$2,691,855.87 in December 2011, reducing total amount to be amortized to \$2,826,872.  
Amortization made up of the following components:  
Cardale Interchange and line retirements: \$824,431 over 47 years; monthly amortization = \$1,461.76  
Relocation of training facilities: \$84,405 over 55 years; monthly amortization = \$127.89  
Frankford Avenue Service Center: \$1,918,036 over 55 years; monthly amortization = \$2,906.12
- <sup>75</sup> **Pension & Employee Benefit Cap**  
Pursuant to the order in Docket No. 49831, the pension and OPER tracker balance was set at \$1,574,975 as of March 31, 2019. This is the balance that is being amortized over a 12-month period, beginning April 1, 2019. If the entire amount has not been amortized at the time the rates set in SPS's next base rate case go into effect, the Docket No. 47527 Stipulation [Section 2(E)(6)] provides that the remaining unamortized amount can be included in a subsequent base rate case and is deemed reasonable and necessary.  
Unamortized Balance - March 31, 2019  
12 Months of Amortization (April - March)  
Unamortized Balance - September 30, 2020
- <sup>76</sup> **PUCT Docket No. 49831 Revenue Surcharge**  
Accrual associated with final orders from Docket No. 49831 for surcharge period 9/12/2019 - 8/31/2020.  
Amortization expected to begin in early 2021 over a 12 month period.  
Unamortized balance of \$69,892,801 as of 12/31/2020.
- <sup>77</sup> **PUCT Docket No. 49384 & 50708 Texas Consulting Fee Rider**  
Costs billed to utilities by the PUCT to recover legal fees associated with the PUCT's representation in FERC matters.  
\$23,159.61 was rolled into Doc. 50708 for a total of \$199,709.77 to be amortized 1/1/2020 - 12/31/2020.  
Accrued deferral of 2019/2020 costs of \$52,465.50 to be included in next rate case.  
Unamortized balance of \$283,647.87 as of 12/31/2020.
- <sup>78</sup> **TX House Bill 4150**  
Bill requires all transmission lines above 60kV to be inspected for NESC clearance violation every five years.  
The statute allows for the creation of a regulatory asset for recovery of costs in a future rate case.  
Unamortized balance of \$1,736,192.99 as of 12/31/2020.
- <sup>79</sup> **Project No. 50664 Pandemic Related Costs**  
PUCT Project No. 50664 allows for deferral of bad debt and incremental O&M costs related to the 2020 pandemic.  
Unamortized balance of \$1,825,149.43 as of 12/31/2020.
- <sup>80</sup> **PUCT Docket No. 49831 2019 Rate Case Expenses**  
\* Costs related to 2019 TX Rate Case (docket 49831), as well as dockets 48973, 48847/49616, 47857/48498, 48886, 47588, which are recoverable through the black box settlement in Doc. 49831.  
Balance fully amortized as of 12/31/2020.  
Amortization began at the retro-active effective date of new rates at Sep. 12, 2019.

**Southwestern Public Service Company**

**Below the Line Expenses**

| Line No. | FERC Acct. | Description   | Test Year Amount<br>(October 1, 2019 through<br>September 3, 2020) | Adjustment  | Adjusted<br>Below the Line<br>Expenses |
|----------|------------|---|--|-------------|--|
| 1        | 426.1      | Donations   | \$ 1,374,880   | \$ -        | \$ 1,374,880                           |
| 2        | 426.2      | Life Insurance  | (21,232)   | -           | (21,232)                               |
| 3        | 426.3      | Penalties   | 76,883   | -           | 76,883                                 |
| 4        | 426.4      | Expenditures for Certain Civic, Political<br>and Related Activities | 569,698  | -           | 569,698                                |
| 5        | 426.5      | Other Deductions  | 238,243  | -           | 238,243                                |
| 6        |            | <b>Total Below the Line Expenses</b>                                | <b>\$ 2,238,473</b>  | <b>\$ -</b> | <b>\$ 2,238,472</b>                    |

**Notes:** These expenses were removed from the cost of service. Please refer to Attachment SNN-RR-2.

Southwestern Public Service Company is not requesting any expenses from Federal Energy Regulatory Commission ("FERC") Account 426, other than those detailed on Schedule G-4.

## **Southwestern Public Service Company**

### **Nonrecurring or Extraordinary Expenses**

There were no nonrecurring or extraordinary expenses during the Test Year (October 1, 2019 through September 30, 2020) nor in the Updated Test Year (October 1, 2020 through December 31, 2020) included in Southwestern Public Service Company's ("SPS") cost of service.

Please refer to the Direct Testimony of Stephanie N. Niemi for a complete detailed analysis of all nonrecurring or extraordinary expenses eliminated from SPS's cost of service.

## Rate Case Expenses

| Line No. | Description                          | Interim Rate | Prudence Inquiry | General Expenses    | Total               |
|----------|--------------------------------------|--------------|------------------|---------------------|---------------------|
|          | <b><u>Consultant Expenses:</u></b>   |              |                  |                     |                     |
| 1        | Accounting                           | \$ -         | \$ -             | \$ 650,000          | \$ 650,000          |
| 2        | Engineering                          | -            | -                | -                   | -                   |
| 3        | Legal<br>Other                       | -            | -                | 2,788,700           | 2,788,700           |
| 4        | Testifying Consultant                | -            | -                | 283,200             | 283,200             |
| 5        | Non-Testifying Consultant            | -            | -                | 32,500              | 32,500              |
| 6        | <b>Sub-Total Consultant Expenses</b> | <b>\$ -</b>  | <b>\$ -</b>      | <b>\$ 3,754,400</b> | <b>\$ 3,754,400</b> |
|          | <b><u>Company Expenses:</u></b>      |              |                  |                     |                     |
| 7        | Employee                             | \$ -         | \$ -             | \$ 115,400          | \$ 115,400          |
| 8        | Other                                | -            | -                | 120,000             | 120,000             |
| 9        | <b>Sub-Total Company Expenses</b>    | <b>\$ -</b>  | <b>\$ -</b>      | <b>\$ 235,400</b>   | <b>\$ 235,400</b>   |
| 10       | Intervenor Expenses                  | \$ -         | \$ -             | \$ 1,500,000        | \$ 1,500,000        |
| 11       | <b>Total Request</b>                 | <b>\$ -</b>  | <b>\$ -</b>      | <b>\$ 5,489,800</b> | <b>\$ 5,489,800</b> |

**Note:** Please refer to the workpapers to the Direct Testimony of Stephanie N. Niemi for a detailed estimate of rate case expenses expected to be incurred through the full litigation of this proceeding.

Southwestern Public Service Company

Rate Case Expenses - Prior Rate Applications  
Summary

| Line No. | Description                          | Interim Rate              | Prudence Inquiry          | General Expenses                | Total                           |
|----------|--------------------------------------|---------------------------|---------------------------|---------------------------------|---------------------------------|
|          | <b><u>Consultant Expenses:</u></b>   |                           |                           |                                 |                                 |
| 1        | Accounting                           | \$ -                      | \$ -                      | \$ -                            | \$ -                            |
| 2        | Engineering                          | -                         | -                         | -                               | -                               |
| 3        | Legal                                | -                         | -                         | 550,000                         | 550,000                         |
|          | Other                                |                           |                           |                                 |                                 |
| 4        | Testifying Consultant                | -                         | -                         | -                               | -                               |
| 5        | Non-Testifying Consultant            | -                         | -                         | -                               | -                               |
| 6        | <b>Sub-Total Consultant Expenses</b> | <b><u>\$ -</u></b>        | <b><u>\$ -</u></b>        | <b><u>\$ 550,000</u></b>        | <b><u>\$ 550,000</u></b>        |
|          | <b><u>Company Expenses:</u></b>      |                           |                           |                                 |                                 |
| 7        | Employee                             | \$ -                      | \$ -                      | \$ 22,025                       | \$ 22,025                       |
| 8        | Other                                | -                         | -                         | 120,000                         | 120,000                         |
| 9        | <b>Sub-Total Company Expenses</b>    | <b><u>\$ -</u></b>        | <b><u>\$ -</u></b>        | <b><u>\$ 142,025</u></b>        | <b><u>\$ 142,025</u></b>        |
| 10       | Intervenor Expenses                  | -                         | -                         | \$ 305,000                      | \$ 305,000                      |
| 11       | <b>Total Request</b>                 | <b><u><u>\$ -</u></u></b> | <b><u><u>\$ -</u></u></b> | <b><u><u>\$ 997,025</u></u></b> | <b><u><u>\$ 997,025</u></u></b> |

**Note:** Please refer to the Direct Testimony of William A. Grant. Amounts included on this schedule reflect estimates for expected expenses as the dockets are still pending.

**Southwestern Public Service Company**

**Rate Case Expenses - Prior Rate Applications**

**Docket No. 48973**

**March 2018-Present**

**Rate Case Expenses Related to SPS's Pending Fuel Formula Docket No. 51625**

| Line No.                           | Description                          | Interim Rate              | Prudence Inquiry          | General Expenses                | Total                           |
|------------------------------------|--------------------------------------|---------------------------|---------------------------|---------------------------------|---------------------------------|
| <b><u>Consultant Expenses:</u></b> |                                      |                           |                           |                                 |                                 |
| 1                                  | Accounting                           | \$ -                      | \$ -                      | \$ -                            | \$ -                            |
| 2                                  | Engineering                          | -                         | -                         | -                               | -                               |
| 3                                  | Legal                                | -                         | -                         | 350,000                         | 350,000                         |
|                                    | Other                                |                           |                           |                                 |                                 |
| 4                                  | Testifying Consultant                | -                         | -                         | -                               | -                               |
| 5                                  | Non-Testifying Consultant            | -                         | -                         | -                               | -                               |
| 6                                  | <b>Sub-Total Consultant Expenses</b> | <b><u>\$ -</u></b>        | <b><u>\$ -</u></b>        | <b><u>\$ 350,000</u></b>        | <b><u>\$ 350,000</u></b>        |
| <b><u>Company Expenses:</u></b>    |                                      |                           |                           |                                 |                                 |
| 7                                  | Employee                             | \$ -                      | \$ -                      | \$ 15,575                       | \$ 15,575                       |
| 8                                  | Other                                | -                         | -                         | 20,000                          | 20,000                          |
| 9                                  | <b>Sub-Total Company Expenses</b>    | <b><u>\$ -</u></b>        | <b><u>\$ -</u></b>        | <b><u>\$ 35,575</u></b>         | <b><u>\$ 35,575</u></b>         |
| 10                                 | Intervenor Expenses                  | \$ -                      | \$ -                      | \$ 300,000                      | \$ 300,000                      |
| 11                                 | <b>Total Request</b>                 | <b><u><u>\$ -</u></u></b> | <b><u><u>\$ -</u></u></b> | <b><u><u>\$ 685,575</u></u></b> | <b><u><u>\$ 685,575</u></u></b> |

**Note:** Please refer to the Direct Testimony of William A. Grant. Amounts included on this schedule reflect estimates for expected expenses as the docket is still pending.

**Southwestern Public Service Company**

**Rate Case Expenses - Prior Rate Applications**

**Docket No. 48973**

**March 2018-Present**

**Rate Case Expenses Related to SPS's Pending Base Rate Surcharge Docket No. 51644**

| Line No. | Description                          | Interim Rate              | Prudence Inquiry          | General Expenses                | Total                           |
|----------|--------------------------------------|---------------------------|---------------------------|---------------------------------|---------------------------------|
|          | <b><u>Consultant Expenses:</u></b>   |                           |                           |                                 |                                 |
| 1        | Accounting                           | \$ -                      | \$ -                      | \$ -                            | \$ -                            |
| 2        | Engineering                          | -                         | -                         | -                               | -                               |
| 3        | Legal                                | -                         | -                         | 200,000                         | 200,000                         |
|          | Other                                | -                         | -                         | -                               | -                               |
| 4        | Testifying Consultant                | -                         | -                         | -                               | -                               |
| 5        | Non-Testifying Consultant            | -                         | -                         | -                               | -                               |
| 6        | <b>Sub-Total Consultant Expenses</b> | <b><u>\$ -</u></b>        | <b><u>\$ -</u></b>        | <b><u>\$ 200,000</u></b>        | <b><u>\$ 200,000</u></b>        |
|          | <b><u>Company Expenses:</u></b>      |                           |                           |                                 |                                 |
| 7        | Employee                             | \$ -                      | \$ -                      | \$ 6,450                        | \$ 6,450                        |
| 8        | Other                                | -                         | -                         | 100,000                         | 100,000                         |
| 9        | <b>Sub-Total Company Expenses</b>    | <b><u>\$ -</u></b>        | <b><u>\$ -</u></b>        | <b><u>\$ 106,450</u></b>        | <b><u>\$ 106,450</u></b>        |
| 10       | Intervenor Expenses                  | \$ -                      | \$ -                      | \$ 5,000                        | \$ 5,000                        |
| 11       | <b>Total Request</b>                 | <b><u><u>\$ -</u></u></b> | <b><u><u>\$ -</u></u></b> | <b><u><u>\$ 311,450</u></u></b> | <b><u><u>\$ 311,450</u></u></b> |

**Note:** Please refer to the Direct Testimony of William A. Grant. Amounts included on this schedule reflect estimates for expected expenses as the dockets are still pending.



Southwestern Public Service Company

Rate Case Expenses

| Line No. | Description                       | Docket No.          | Test Year Amount     | Company Adjustment | Company Request      |
|----------|-----------------------------------|---------------------|----------------------|--------------------|----------------------|
| 1        | Texas PUCT Assessment             |                     | 1,165,892            | \$ 294,245         | \$ 1,460,137         |
| 2        | TX Rate Case Expense              | Docket No. 49384    | 54,019               | (54,019)           | 0                    |
| 3        | TX Rate Case Expense              | Docket No. 45524    | 166,470              | (166,470)          | 0                    |
| 4        | TX Rate Case Expense              | Docket No. 47588    | 1,086,451            | (1,086,451)        | 0                    |
| 5        | TX Rate Case Expense              | Docket No. 49831    | 4,554,596            | (4,554,596)        | 0                    |
|          | TX Rate Case Expense              | Instant Docket      | 0                    | 5,489,800          | 5,489,800            |
| 7        | TX Misc. Commission Expenses      | Court of Appeals    | 4,241                | 4,241              | 0                    |
| 8        | TX Misc. Commission Expenses      | Court of Appeals    | 24,910               |                    | 24,910               |
|          | NM Commission Assessment          |                     | 2,270,368            |                    | 2,270,368 (1)        |
|          | NM Misc Commission Expenses       |                     | 100                  |                    | 100 (1)              |
|          | NM Rate Case                      | Docket No. 17-00255 | 454,179              |                    | 454,179 (1)          |
|          | NM Rate Case                      | Docket No. 19-00170 | 12,903               |                    | 12,903 (1)           |
|          | NM Rate Case                      | Docket No. 19-00170 | 400,000              |                    | 400,000 (1)          |
|          | NM Misc Commission Expenses       | Docket No. 19-00134 | 22                   |                    | 22 (1)               |
|          | NM Misc Commission Expenses       | Docket No. 19-00315 | 25                   |                    | 25 (1)               |
|          | NM Misc Commission Expenses       | Docket No. 18-00308 | 1,955                |                    | 1,955 (1)            |
|          | NM Misc Commission Expenses       | Docket No. 19-00211 | 20,027               |                    | 20,027 (1)           |
|          | NM Misc Commission Expenses       | Docket No. 19-00140 | 536                  |                    | 536 (1)              |
|          | FERC Related                      | Various             | 1,949,917            |                    | 1,949,917 (1)        |
|          | Regulatory Miscellaneous Expenses |                     | (94,270)             |                    | (94,270)             |
|          | <b>Total Requested</b>            |                     | <b>\$ 12,072,340</b> | <b>(77,491)</b>    | <b>\$ 11,994,849</b> |

(1) These amounts are not Texas jurisdictional, and therefore not included in the revenue requirements.

Southwestern Public Service Company  
 Monthly O&M Expenses

| Line No. | Description  | Oct-19                | Nov-19                | Dec-19                | Jan-20                | Feb-20                | Mar-20                | Apr-20                | May-20                |
|----------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|          | <b>FERC ACCT</b>                                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 500      |  | \$ 322,021            | \$ 235,160            | \$ 85,236             | \$ 292,033            | \$ 288,337            | \$ 334,281            | \$ 277,044            | \$ 273,921            |
| 501      | Supervision & Engineering                              | 14,448,362            | 19,784,369            | 21,123,310            | 16,025,157            | 15,169,553            | 10,956,856            | 10,636,023            | 17,326,428            |
| 502      | Fuel (Transportation & Handling)                       | 858,255               | 946,443               | 969,288               | 868,900               | 897,887               | 908,023               | 1,026,081             | 767,645               |
| 503      | Steam Expense  | 670,713               | 847,646               | 961,502               | 702,266               | 655,253               | 773,957               | 738,097               | 686,257               |
| 504      | Electric Expense                                       | 1,181,969             | 890,797               | 917,693               | 1,246,028             | 1,081,029             | 1,175,585             | 838,364               | 991,631               |
| 505      | Miscellaneous  | 449,305               | 451,930               | 703,696               | 335,660               | 288,766               | 272,831               | 362,878               | 399,191               |
| 506      | Rent   | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| 507      | Supplies and Expenses                                  | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| 508      | SOX Allowances   | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| 509      | SOX Allowances   | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| 9        | <b>Total Steam Production Operation</b>                | <b>\$ 17,930,624</b>  | <b>\$ 23,156,346</b>  | <b>\$ 24,760,725</b>  | <b>\$ 19,470,043</b>  | <b>\$ 18,380,836</b>  | <b>\$ 14,421,532</b>  | <b>\$ 13,878,487</b>  | <b>\$ 20,445,073</b>  |
|          | <b>Steam Production Maintenance</b>                    |                       |                       |                       |                       |                       |                       |                       |                       |
| 510      | Supervision & Engineering                              | 36,689                | 35,360                | 22,040                | 31,707                | 48,870                | 97,218                | 46,288                | 58,253                |
| 511      | Structures   | 720,763               | 322,360               | 323,281               | 313,957               | 314,207               | 259,512               | 287,145               | 325,621               |
| 512      | Boilers  | 1,097,417             | 1,124,096             | 1,242,769             | 955,419               | 858,959               | 1,721,708             | 1,077,675             | 1,103,048             |
| 513      | Electric Plant   | 948,576               | 995,612               | 1,029,710             | 443,302               | 708,848               | 959,028               | 798,223               | 887,673               |
| 514      | Miscellaneous Plant                                    | 1,092,663             | 907,917               | 824,485               | 749,554               | 1,018,253             | 924,529               | 906,429               | 618,601               |
| 515      | Steam Production (Nonmajor)                            | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| 16       | <b>Total Steam Production Maintenance</b>              | <b>\$ 3,896,108</b>   | <b>\$ 3,385,345</b>   | <b>\$ 3,442,285</b>   | <b>\$ 2,493,939</b>   | <b>\$ 2,949,136</b>   | <b>\$ 3,961,995</b>   | <b>\$ 3,115,760</b>   | <b>\$ 2,993,196</b>   |
|          | <b>Combustion Turbine Production Operation</b>         |                       |                       |                       |                       |                       |                       |                       |                       |
| 546      | Supervision & Engineering                              | 47,985                | 39,912                | 18,747                | 29,704                | 46,371                | 22,371                | 30,587                | 33,130                |
| 548      | Generation Expense                                     | 18,561                | 19,006                | 22,293                | 21,364                | 19,567                | 21,537                | 20,771                | 15,550                |
| 549      | Miscellaneous  | 366,523               | 341,739               | 443,579               | 443,496               | 368,447               | 472,193               | 456,102               | 312,667               |
| 550      | Rents  | 226,492               | 233,472               | 263,571               | 201,477               | 194,453               | 185,657               | 193,734               | 196,386               |
| 21       | <b>Total Combustion Turbine Production Operation</b>   | <b>\$ 659,560</b>     | <b>\$ 634,129</b>     | <b>\$ 748,191</b>     | <b>\$ 696,040</b>     | <b>\$ 628,839</b>     | <b>\$ 701,757</b>     | <b>\$ 701,195</b>     | <b>\$ 557,734</b>     |
|          | <b>Combustion Turbine Production Maintenance</b>       |                       |                       |                       |                       |                       |                       |                       |                       |
| 551      | Supervision & Engineering                              | 43,799                | 34,260                | 39,901                | 16,366                | 55,015                | 55,135                | 31,410                | 31,741                |
| 552      | Structures   | 15,012                | 43,332                | 92,020                | 23,149                | 3,940                 | 11,854                | 6,930                 | 10,723                |
| 553      | Electric Plant   | 82,992                | 153,702               | 90,363                | 262,497               | 89,843                | 69,516                | 78,126                | 91,461                |
| 554      | Miscellaneous Plant                                    | 334,557               | 319,634               | 410,020               | 329,670               | 307,680               | 389,022               | 324,106               | 328,944               |
| 26       | <b>Total Combustion Turbine Production Maintenance</b> | <b>\$ 476,360</b>     | <b>\$ 550,928</b>     | <b>\$ 632,304</b>     | <b>\$ 631,681</b>     | <b>\$ 456,478</b>     | <b>\$ 525,527</b>     | <b>\$ 440,572</b>     | <b>\$ 462,869</b>     |
|          | <b>System Control and Dispatch</b>                     |                       |                       |                       |                       |                       |                       |                       |                       |
| 556      | System Load Control                                    | 117,983               | 77,305                | 146,326               | 82,825                | 109,984               | 112,085               | 92,690                | 111,041               |
| 557      | Other Expenditures                                     | (3,243,643)           | (1,867,885)           | (2,846,182)           | (2,132,153)           | (2,154,978)           | (1,778,943)           | (2,759,072)           | (1,911,106)           |
| 29       | <b>Total System Control and Dispatch</b>               | <b>\$ (3,125,660)</b> | <b>\$ (1,790,580)</b> | <b>\$ (2,699,856)</b> | <b>\$ (2,049,328)</b> | <b>\$ (2,044,994)</b> | <b>\$ (1,666,858)</b> | <b>\$ (2,666,382)</b> | <b>\$ (1,800,065)</b> |
| 30       | <b>Total Production</b>                                | <b>\$ 19,836,992</b>  | <b>\$ 25,936,167</b>  | <b>\$ 26,883,649</b>  | <b>\$ 21,242,375</b>  | <b>\$ 20,370,295</b>  | <b>\$ 17,943,953</b>  | <b>\$ 15,469,631</b>  | <b>\$ 22,658,806</b>  |

Southwestern Public Service Company  
 Monthly O&M Expenses

| Line No.   | Description  | FERC ACCT | Jun-20                | Jul-20                | Aug-20                | Sep-20                | Total TY               | Adjustments(I)          | As Adjusted           |
|--|--|-----------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-------------------------|-----------------------|
| <b>Steam Production Operation</b>                |  |           |                       |                       |                       |                       |                        |                         |                       |
| 1  | Supervision & Engineering                              | 500       | \$ 274,281            | \$ 406,677            | \$ 293,077            | \$ 329,160            | \$ 3,411,227           | \$ 393,563              | \$ 3,804,791          |
| 2  | Fuel (Transportation & Handling)                       | 501       | 17,892,465            | 27,111,955            | 27,326,788            | 19,366,159            | 217,167,424            | (184,181,177)           | 32,986,248            |
| 3  | Steam Expense  | 502       | 969,280               | 1,043,687             | 1,053,103             | 902,552               | 11,211,144             | (397,843)               | 10,813,301            |
| 4  | Electric Expense                                       | 505       | 689,824               | 846,689               | 823,921               | 806,647               | 9,202,772              | 163,096                 | 9,365,868             |
| 5  | Miscellaneous  | 506       | 1,179,614             | 1,294,222             | 746,056               | 1,165,136             | 12,708,134             | 1,040,570               | 13,748,704            |
| 6  | Rent   | 507       | 326,017               | 274,331               | 311,902               | 344,217               | 4,520,725              | (1,170,770)             | 3,349,954             |
| 7  | Supplies and Expenses                                  | 508       | -                     | -                     | -                     | -                     | -                      | -                       | -                     |
| 8  | SOx Allowances   | 509       | 34,908                | -                     | -                     | -                     | 34,908                 | -                       | 34,908                |
| 9  | <b>Total Steam Production Operation</b>                |           | <b>\$ 21,366,389</b>  | <b>\$ 30,977,561</b>  | <b>\$ 30,554,848</b>  | <b>\$ 22,913,871</b>  | <b>\$ 258,256,334</b>  | <b>\$ (184,152,560)</b> | <b>\$ 74,103,774</b>  |
| <b>Steam Production Maintenance</b>              |  |           |                       |                       |                       |                       |                        |                         |                       |
| 10   | Supervision & Engineering                              | 510       | \$ 40,364             | \$ 60,088             | \$ 34,597             | \$ 60,124             | \$ 571,597             | \$ 69,670               | \$ 641,268            |
| 11   | Structures   | 511       | 361,241               | 393,725               | 351,768               | 287,291               | 4,260,871              | (583,453)               | 3,677,418             |
| 12   | Boilers  | 512       | 707,814               | 688,939               | 757,540               | 1,257,956             | 12,593,339             | 79,278                  | 12,672,617            |
| 13   | Electric Plant   | 513       | 583,479               | 151,917               | 448,960               | 414,140               | 8,369,467              | (1,112,712)             | 7,256,756             |
| 14   | Miscellaneous Plant                                    | 514       | 677,187               | 837,309               | 739,817               | 623,813               | 9,920,556              | (603,297)               | 9,317,259             |
| 15   | Steam Production (Nonmajor)                            | 515       | -                     | -                     | -                     | -                     | -                      | -                       | -                     |
| 16   | <b>Total Steam Production Maintenance</b>              |           | <b>\$ 2,370,085</b>   | <b>\$ 2,131,977</b>   | <b>\$ 2,332,681</b>   | <b>\$ 2,643,324</b>   | <b>\$ 35,715,831</b>   | <b>\$ (2,150,514)</b>   | <b>\$ 33,565,317</b>  |
| <b>Combustion Turbine Production Operation</b>   |  |           |                       |                       |                       |                       |                        |                         |                       |
| 17   | Supervision & Engineering                              | 546       | \$ 31,936             | \$ 63,060             | \$ 41,750             | \$ 64,689             | \$ 470,242             | \$ 83,283               | \$ 553,525            |
| 18   | Generation Expense                                     | 548       | 27,077                | 33,004                | 29,880                | 28,892                | 277,503                | 54,747                  | 332,249               |
| 19   | Miscellaneous  | 549       | 449,200               | 402,398               | 394,774               | 453,113               | 4,904,232              | 4,304,937               | 9,209,168             |
| 20   | Rents  | 550       | 200,854               | 182,584               | 192,787               | 192,850               | 2,464,317              | 3,231,391               | 5,695,708             |
| 21   | <b>Total Combustion Turbine Production Operation</b>   |           | <b>\$ 709,067</b>     | <b>\$ 681,046</b>     | <b>\$ 659,191</b>     | <b>\$ 739,544</b>     | <b>\$ 8,116,293</b>    | <b>\$ 7,674,358</b>     | <b>\$ 15,790,651</b>  |
| <b>Combustion Turbine Production Maintenance</b> |  |           |                       |                       |                       |                       |                        |                         |                       |
| 22   | Supervision & Engineering                              | 551       | \$ 39,163             | \$ 34,242             | \$ 32,522             | \$ 46,127             | \$ 459,679             | \$ (9,026)              | \$ 450,653            |
| 23   | Structures   | 552       | 33,843                | 20,128                | 24,856                | 28,317                | 314,105                | (79,598)                | 234,507               |
| 24   | Electric Plant   | 553       | 88,302                | 144,141               | 107,299               | 82,296                | 1,340,538              | 5,088,395               | 6,428,932             |
| 25   | Miscellaneous Plant                                    | 554       | 369,416               | 322,255               | 326,697               | 381,887               | 4,143,888              | (95,440)                | 4,048,448             |
| 26   | <b>Total Combustion Turbine Production Maintenance</b> |           | <b>\$ 530,724</b>     | <b>\$ 520,766</b>     | <b>\$ 491,375</b>     | <b>\$ 538,627</b>     | <b>\$ 6,258,210</b>    | <b>\$ 4,904,330</b>     | <b>\$ 11,162,541</b>  |
| <b>System Control and Dispatch</b>               |  |           |                       |                       |                       |                       |                        |                         |                       |
| 27   | System Load Control                                    | 556       | \$ 86,280             | \$ 70,836             | \$ 92,965             | \$ 82,540             | \$ 1,182,859           | \$ (87,302)             | \$ 1,095,557          |
| 28   | Other Expenditures                                     | 557       | (6,563,218)           | (4,911,407)           | (4,898,415)           | (4,162,747)           | (39,229,748)           | 40,078,001              | 848,253               |
| 29   | <b>Total System Control and Dispatch</b>               |           | <b>\$ (6,476,938)</b> | <b>\$ (4,840,571)</b> | <b>\$ (4,805,450)</b> | <b>\$ (4,080,207)</b> | <b>\$ (38,046,889)</b> | <b>\$ 39,990,699</b>    | <b>\$ 1,943,810</b>   |
| 30   | <b>Total Production</b>                                |           | <b>\$ 18,499,327</b>  | <b>\$ 29,470,780</b>  | <b>\$ 29,232,645</b>  | <b>\$ 22,755,159</b>  | <b>\$ 270,299,779</b>  | <b>\$ (133,733,688)</b> | <b>\$ 136,566,092</b> |

Southwestern Public Service Company  
Monthly O&M Expenses

| Line No. | Description                                 | Oct-19               | Nov-19               | Dec-19               | Jan-20               | Feb-20               | Mar-20               | Apr-20               | May-20               |
|----------|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|          | <b>FERC ACCT</b>                            |                      |                      |                      |                      |                      |                      |                      |                      |
| 1        | 560 Supervision & Engineering               | \$ 781,973           | \$ 649,155           | \$ 825,684           | \$ 649,016           | \$ 689,147           | \$ 895,541           | \$ 678,465           | \$ 664,759           |
| 2        | 561 Load Dispatch                           | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| 3        | 561.1 Load Dispatch - Reliability           | 23,430               | 3,793                | (203,439)            | (2,279)              | 5,704                | 399                  | (4,058)              | -                    |
| 4        | 561.2 Load Dispatch - Monitor/Operate       | 256,051              | 251,047              | 444,923              | 284,533              | 229,956              | 283,420              | 256,377              | 254,949              |
| 5        | 561.3 Load Dispatch - Transmission Serv/Sch | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| 6        | 561.4 Load Dispatch - Sch/Con/Disp Serv     | 352,703              | 341,843              | 352,703              | 410,592              | 386,937              | 416,097              | 400,280              | 413,622              |
| 7        | 561.5 Rel/Plan/Standards Dev Serv           | 5,879                | 5,076                | 8,707                | 3,260                | 10,638               | 7,747                | 7,906                | (2,566)              |
| 8        | 561.6 Trans Service Studies                 | -                    | 20,043               | 3,167                | 46,844               | (7,546)              | (268)                | -                    | (341)                |
| 9        | 561.7 Generation Interconnection Studies    | -                    | -                    | -                    | (37,500)             | -                    | -                    | -                    | -                    |
| 10       | 561.8 Rel/Plan/Standards Dev Serv           | 238,323              | 258,353              | 240,346              | 273,830              | 273,272              | 254,237              | 269,318              | 275,156              |
| 11       | 562 Station Equipment                       | 176,316              | 127,646              | 89,263               | 163,613              | 127,779              | 167,004              | 200,403              | 34,841               |
| 12       | 563 Overhead Lines                          | (26,695)             | (36,128)             | (21,523)             | (9,598)              | (10,931)             | (16,209)             | (1,760)              | 166,652              |
| 13       | 564 Underground Lines                       | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| 14       | 565 Wheeling                                | 14,072,029           | 14,295,728           | 14,170,354           | 15,602,825           | 14,860,759           | 14,442,682           | 14,606,594           | 15,276,367           |
| 15       | 566 Miscellaneous                           | 285,669              | 180,398              | 495,314              | 275,288              | 310,808              | 157,333              | 221,846              | 177,670              |
| 16       | 567 Rents                                   | 211,834              | 211,542              | 317,405              | 138,472              | 131,039              | 106,156              | 169,212              | 243,033              |
| 17       | <b>Total Transmission Operations</b>        | <b>\$ 16,377,512</b> | <b>\$ 16,308,498</b> | <b>\$ 16,722,903</b> | <b>\$ 17,798,894</b> | <b>\$ 17,007,562</b> | <b>\$ 16,714,138</b> | <b>\$ 16,804,583</b> | <b>\$ 17,504,143</b> |
| 18       | <b>Transmission Maintenance</b>             |                      |                      |                      |                      |                      |                      |                      |                      |
| 19       | 568 Supervision & Engineering               | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| 20       | 569 Structures                              | -                    | 250                  | (250)                | -                    | -                    | -                    | -                    | -                    |
| 21       | 570 Station Equipment                       | 110,455              | 77,679               | 98,952               | 94,873               | 113,645              | 119,978              | 124,772              | 125,252              |
| 22       | 571 Overhead Lines                          | 115,886              | 87,642               | 206,761              | 37,480               | 111,666              | 244,224              | 49,098               | 45,125               |
| 23       | 572 Underground Lines                       | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| 24       | 573 Miscellaneous                           | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
|          | <b>Total Transmission Maintenance</b>       | <b>\$ 226,341</b>    | <b>\$ 165,572</b>    | <b>\$ 305,463</b>    | <b>\$ 132,353</b>    | <b>\$ 225,311</b>    | <b>\$ 364,202</b>    | <b>\$ 173,869</b>    | <b>\$ 170,377</b>    |
| 25       | <b>Regional Market Expenses</b>             |                      |                      |                      |                      |                      |                      |                      |                      |
| 26       | 575.1 Operation Supervisor                  | \$ 12,900            | \$ 2,057             | \$ 20,926            | \$ 2,929             | \$ 15,172            | \$ 24,264            | \$ 2,030             | \$ 22,002            |
| 27       | 575.2 DA & RT Mkt Admin                     | 29,523               | 22,707               | 28,838               | 20,540               | 22,254               | 25,961               | 18,802               | 26,982               |
| 28       | 575.3 Trans Rights Mkt Admin                | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| 29       | 575.4 Cap Mkt Admin                         | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| 30       | 575.5 Ancillary Serv Mkt Admin              | 1,181                | 1,322                | 795                  | 463                  | 1,473                | 1,939                | 1,046                | 1,630                |
| 31       | 575.6 Market Monitoring/Compliance          | 2,704                | 3,918                | 2,227                | 1,914                | 3,011                | 3,465                | 1,620                | 1,735                |
| 32       | 575.7 Mkt Fac/Mon/Comp Serv                 | 670,136              | 649,510              | 670,136              | 692,873              | 652,956              | 702,164              | 675,472              | 697,988              |
| 33       | 575.8 Regional Market Rents                 | 5,469                | 5,543                | 8,938                | 3,220                | 2,872                | 2,484                | 3,635                | 4,064                |
|          | <b>Total Regional Market Expenses</b>       | <b>\$ 721,913</b>    | <b>\$ 685,057</b>    | <b>\$ 731,860</b>    | <b>\$ 721,939</b>    | <b>\$ 697,739</b>    | <b>\$ 760,278</b>    | <b>\$ 702,605</b>    | <b>\$ 754,402</b>    |
| 34       | <b>Total Transmission</b>                   | <b>\$ 17,325,766</b> | <b>\$ 17,159,126</b> | <b>\$ 17,760,226</b> | <b>\$ 18,653,186</b> | <b>\$ 17,930,612</b> | <b>\$ 17,838,618</b> | <b>\$ 17,681,057</b> | <b>\$ 18,428,922</b> |

Southwestern Public Service Company  
Monthly O&M Expenses

| Line No.                        | Description                           | FERC ACCT | Jun-20               | Jul-20               | Aug-20               | Sep-20               | Total TY              | Adjustments(I)        | As Adjusted           |
|---------------------------------|---------------------------------------|-----------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| <b>Transmission Operations</b>  |                                       |           |                      |                      |                      |                      |                       |                       |                       |
| 1                               | Supervision & Engineering             | 560       | \$ 671,370           | \$ 845,103           | \$ 291,027           | \$ 688,415           | \$ 8,329,655          | \$ (323,994)          | \$ 8,005,661          |
| 2                               | Load Dispatch                         | 561       | -                    | -                    | -                    | -                    | (166,703)             | 167,362               | 659                   |
| 3                               | Load Dispatch - Reliability           | 561.1     | 2,605                | 778                  | 4,144                | 2,220                | 3,349,984             | (55,788)              | 3,294,196             |
| 4                               | Load Dispatch - Monitor/Operate       | 561.2     | 257,136              | 310,660              | 244,456              | 276,475              | -                     | -                     | -                     |
| 5                               | Load Dispatch - Transmission Serv/Sch | 561.3     | -                    | -                    | -                    | -                    | 4,702,582             | -                     | 4,702,582             |
| 6                               | Load Dispatch - Sch/Con/Disp Serv     | 561.4     | 400,280              | 413,622              | 413,622              | 400,280              | 34,714                | (7,097)               | 27,616                |
| 7                               | Rel/Plan/Standards Dev Serv           | 561.5     | (11,966)             | 10,017               | (9,303)              | 33                   | 34,336                | (1,346)               | 32,989                |
| 8                               | Trans Service Studies                 | 561.6     | (37,669)             | 10,017               | 6,884                | 9,392                | 22,978                | 122,609               | 145,587               |
| 9                               | Generation Interconnection Studies    | 561.7     | 37,500               | -                    | -                    | 16,093               | -                     | -                     | -                     |
| 10                              | Rel/Plan/Standards Dev Serv           | 561.8     | 269,318              | 324,585              | 275,156              | 269,318              | 3,221,212             | (37,921)              | 3,221,212             |
| 11                              | Station Equipment                     | 562       | 93,411               | 142,874              | 124,550              | 69,838               | 1,517,537             | 1,051,888             | 1,479,616             |
| 12                              | Overhead Lines                        | 563       | -                    | 6,750                | 412,228              | (21,648)             | 441,138               | -                     | 1,493,026             |
| 13                              | Underground Lines                     | 564       | -                    | -                    | -                    | -                    | -                     | -                     | -                     |
| 14                              | Wheeling                              | 565       | 14,926,693           | 15,296,594           | 15,375,031           | 14,631,883           | 177,557,539           | 44,765,579            | 222,323,118           |
| 15                              | Miscellaneous                         | 566       | 268,226              | 323,163              | 240,280              | 253,429              | 3,189,424             | 246,751               | 3,436,174             |
| 16                              | Rents                                 | 567       | 153,000              | 112,483              | 206,761              | 145,692              | 2,146,627             | (521,710)             | 1,624,917             |
| 17                              | <b>Total Transmission Operations</b>  |           | <b>\$ 17,029,903</b> | <b>\$ 17,786,630</b> | <b>\$ 17,584,837</b> | <b>\$ 16,741,420</b> | <b>\$ 204,381,024</b> | <b>\$ -45,406,332</b> | <b>\$ 249,787,356</b> |
| <b>Transmission Maintenance</b> |                                       |           |                      |                      |                      |                      |                       |                       |                       |
| 18                              | Supervision & Engineering             | 568       | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                  | \$ -                  | \$ -                  |
| 19                              | Structures                            | 569       | -                    | -                    | -                    | -                    | -                     | -                     | -                     |
| 20                              | Station Equipment                     | 570       | 248,757              | 72,103               | 102,745              | 47,360               | 1,336,571             | 153,849               | 1,490,419             |
| 21                              | Overhead Lines                        | 571       | (263,916)            | (22,217)             | 8,684                | 21,464               | 641,896               | (32,400)              | 609,496               |
| 22                              | Underground Lines                     | 572       | -                    | -                    | -                    | -                    | -                     | -                     | -                     |
| 23                              | Miscellaneous                         | 573       | -                    | -                    | -                    | -                    | -                     | -                     | -                     |
| 24                              | <b>Total Transmission Maintenance</b> |           | <b>\$ (15,160)</b>   | <b>\$ -49,885</b>    | <b>\$ 111,429</b>    | <b>\$ 68,824</b>     | <b>\$ 1,978,467</b>   | <b>\$ 121,449</b>     | <b>\$ 2,099,916</b>   |
| <b>Regional Market Expenses</b> |                                       |           |                      |                      |                      |                      |                       |                       |                       |
| 25                              | Operation Supervision                 | 575.1     | \$ 11,016            | \$ 16,208            | \$ 14,219            | \$ 13,950            | \$ 157,672            | \$ 9,954              | \$ 167,626            |
| 26                              | DA & RT Mkt Admin                     | 575.2     | 21,977               | 33,682               | 27,790               | 26,273               | 305,329               | 1,341                 | 306,670               |
| 27                              | Trans Rights Mkt Admin                | 575.3     | -                    | -                    | -                    | -                    | -                     | -                     | -                     |
| 28                              | Cap Mkt Admin                         | 575.4     | -                    | -                    | -                    | -                    | -                     | -                     | -                     |
| 29                              | Ancillary Serv Mkt Admin              | 575.5     | 1,047                | 2,331                | 124                  | 1,092                | 14,444                | 927                   | 15,371                |
| 30                              | Market Monitoring/Compliance          | 575.6     | 1,937                | 2,164                | 682                  | 1,671                | 27,048                | (410)                 | 26,637                |
| 31                              | Mkt Fac/Mon/Comp Serv                 | 575.7     | 675,472              | 697,988              | 697,988              | 675,472              | 8,158,155             | (615,384)             | 7,542,771             |
| 32                              | Regional Market Rents                 | 575.8     | 3,696                | 2,773                | 3,330                | 3,706                | 49,730                | (5,027)               | 44,703                |
| 33                              | <b>Total Regional Market Expenses</b> |           | <b>\$ 715,146</b>    | <b>\$ 755,145</b>    | <b>\$ 744,133</b>    | <b>\$ 722,163</b>    | <b>\$ 8,712,378</b>   | <b>\$ (608,599)</b>   | <b>\$ 8,103,779</b>   |
| 34                              | <b>Total Transmission</b>             |           | <b>\$ 17,729,890</b> | <b>\$ 18,591,660</b> | <b>\$ 18,440,399</b> | <b>\$ 17,532,407</b> | <b>\$ 215,071,869</b> | <b>\$ 44,919,181</b>  | <b>\$ 259,991,050</b> |

Southwestern Public Service Company  
Monthly O&M Expenses

| Line No. | Description                           | Oct-19              | Nov-19              | Dec-19              | Jan-20              | Feb-20              | Mar-20              | Apr-20              | May-20              |
|----------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|          | <b>FERC ACCT</b>                      |                     |                     |                     |                     |                     |                     |                     |                     |
| 580      | <b>Distribution Operations</b>        |                     |                     |                     |                     |                     |                     |                     |                     |
| 1        | Supervision                           | \$ 351,747          | \$ 311,913          | \$ 351,652          | \$ 314,106          | \$ 340,349          | \$ 374,594          | \$ 363,060          | \$ 318,399          |
| 2        | Load Dispatch                         | 26,472              | 23,041              | 25,712              | 22,926              | 18,466              | 24,723              | 29,798              | 41,661              |
| 3        | Station Equipment                     | 120,627             | 73,226              | 94,619              | 110,578             | 66,805              | 38,613              | 112,795             | 57,126              |
| 4        | Overhead Lines                        | (62,879)            | 40,526              | 383,898             | 123,162             | (7,358)             | (105,959)           | (13,360)            | 18,702              |
| 5        | Underground Lines                     | (21,619)            | 61,597              | 66,755              | 12,966              | 48,635              | 42,000              | 42,875              | 131,658             |
| 6        | Street Lighting                       | 65,199              | 52,575              | 59,236              | 68,311              | 45,710              | 41,745              | 46,624              | 48,680              |
| 7        | Metering                              | 16,605              | 365,413             | 331,886             | 251,205             | 216,623             | 185,563             | 217,550             | 243,055             |
| 8        | Customer Installations                | 60,529              | 58,758              | 48,590              | 31,813              | 29,063              | 50,526              | 48,569              | 51,545              |
| 9        | Miscellaneous                         | 982,770             | 885,335             | 464,085             | 986,344             | 1,060,102           | 922,409             | 914,654             | 500,409             |
| 10       | Rents                                 | 323,298             | 326,784             | 500,412             | 223,162             | 195,077             | 174,848             | 247,298             | 268,384             |
| 11       | <b>Total Distribution Operations</b>  | <b>\$ 1,862,749</b> | <b>\$ 2,199,167</b> | <b>\$ 2,326,844</b> | <b>\$ 2,144,574</b> | <b>\$ 2,013,472</b> | <b>\$ 1,749,061</b> | <b>\$ 2,009,863</b> | <b>\$ 1,679,620</b> |
| 590      | <b>Distribution Maintenance</b>       |                     |                     |                     |                     |                     |                     |                     |                     |
| 12       | Supervision                           | \$ 5,195            | \$ 4,408            | \$ 229              | \$ 2,167            | \$ 3,086            | \$ 266              | \$ 3,180            | \$ 1,428            |
| 13       | Structures                            | (9,463)             | 29,953              | (20,490)            | -                   | -                   | -                   | -                   | 7,690               |
| 14       | Station Equipment                     | 49,962              | 84,367              | 79,571              | 33,879              | 53,408              | 54,328              | 13,195              | 35,880              |
| 15       | Overhead Lines                        | (290,411)           | 604,470             | 267,499             | 756,758             | 1,166,552           | 721,973             | 1,438,768           | 774,159             |
| 16       | Underground Lines                     | (6,478)             | 1,402               | 49,130              | 12,185              | 8,842               | (9,561)             | 9,814               | 5,795               |
| 17       | Transformers                          | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| 18       | Street Lighting                       | (37,312)            | 27,785              | 27,969              | 55,254              | 28,372              | 35,082              | 55,256              | 14,694              |
| 19       | Metering                              | 157                 | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| 20       | Miscellaneous                         | (22,862)            | 86                  | 28,525              | 986                 | 1,053               | 2,238               | 2,218               | 2,492               |
| 21       | <b>Total Distribution Maintenance</b> | <b>\$ (311,212)</b> | <b>\$ 752,472</b>   | <b>\$ 432,434</b>   | <b>\$ 861,230</b>   | <b>\$ 1,261,312</b> | <b>\$ 804,326</b>   | <b>\$ 1,522,431</b> | <b>\$ 842,138</b>   |
| 900      | <b>Customer Expense</b>               |                     |                     |                     |                     |                     |                     |                     |                     |
| 22       | Supervision                           | \$ 3,076            | \$ 3,224            | \$ 2,442            | \$ 2,157            | \$ 2,379            | \$ 2,571            | \$ 1,756            | \$ 2,088            |
| 23       | Meter Reading                         | 423,304             | 419,811             | 384,369             | 512,780             | 467,041             | 440,244             | 482,042             | 162,381             |
| 24       | Billing & Cashiering                  | 813,335             | 622,819             | 759,223             | 427,039             | 806,695             | 702,039             | 592,473             | 702,305             |
| 25       | Uncollectible Accounts                | 347,413             | 271,750             | 417,359             | 384,213             | 265,363             | 1,925,217           | 750,917             | (1,129,318)         |
| 26       | Miscellaneous                         | -                   | -                   | -                   | 15,472              | 17,382              | 20,485              | 11,861              | 12,379              |
| 27       | Customer Assistance                   | 1,693,146           | 1,299,809           | 1,316,354           | 1,398,300           | 1,460,897           | 1,574,941           | 1,345,131           | 1,419,507           |
| 28       | Advertisement                         | 103,685             | (29,284)            | (19,879)            | 52,203              | 10,102              | 16,573              | 367                 | 56,876              |
| 29       | Miscellaneous                         | 6,220               | -                   | 19,903              | 5,530               | 6,250               | 6,694               | 6,573               | 6,862               |
| 30       | Demonstrations & Selling              | 26,627              | 19,833              | 23,310              | 32,145              | 25,882              | 29,539              | 10,308              | 10,079              |
| 31       | Miscellaneous Sales                   | -                   | -                   | -                   | 930                 | 1,051               | 1,121               | 955                 | 997                 |
| 32       | Customer Deposit Interest             | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| 33       | <b>Total Customer Expense</b>         | <b>\$ 3,416,805</b> | <b>\$ 2,607,963</b> | <b>\$ 2,903,081</b> | <b>\$ 2,830,769</b> | <b>\$ 3,063,042</b> | <b>\$ 4,719,423</b> | <b>\$ 3,202,383</b> | <b>\$ 1,244,155</b> |
| 34       | <b>Total Distribution</b>             | <b>\$ 4,968,343</b> | <b>\$ 5,559,602</b> | <b>\$ 5,662,359</b> | <b>\$ 5,836,573</b> | <b>\$ 6,337,826</b> | <b>\$ 7,272,811</b> | <b>\$ 6,734,677</b> | <b>\$ 3,765,913</b> |

Southwestern Public Service Company  
Monthly O&M Expenses

| Line No.                        | Description                           | FERC ACCT | Jun-20              | Jul-20              | Aug-20              | Sep-20              | Total TY             | Adjustments(I)         | As Adjusted          |
|---------------------------------|---------------------------------------|-----------|---------------------|---------------------|---------------------|---------------------|----------------------|------------------------|----------------------|
| <b>Distribution Operations</b>  |                                       |           |                     |                     |                     |                     |                      |                        |                      |
| 1                               | Supervision                           | 580       | \$ 290,015          | \$ 353,705          | \$ 302,975          | \$ 352,498          | \$ 4,025,013         | \$ 787,653             | \$ 4,812,666         |
| 2                               | Load Dispatch                         | 581       | 32,806              | 15,044              | 29,069              | 35,593              | 325,311              | 53,759                 | 379,070              |
| 3                               | Station Equipment                     | 582       | 53,536              | 126,986             | 74,105              | 66,230              | 995,244              | 66,087                 | 1,061,332            |
| 4                               | Overhead Lines                        | 583       | (119,775)           | 240,328             | 175,100             | 197,463             | 869,849              | (188,114)              | 681,736              |
| 5                               | Underground Lines                     | 584       | 178,128             | (65,652)            | 62,998              | 102,001             | 662,343              | (36,661)               | 625,682              |
| 6                               | Street Lighting                       | 585       | 37,482              | 50,138              | 38,745              | 42,843              | 597,288              | (1,792)                | 595,496              |
| 7                               | Metering                              | 586       | (72,537)            | 184,291             | 103,475             | 134,854             | 2,177,983            | 71,251                 | 2,249,234            |
| 8                               | Customer Installations                | 587       | 67,292              | 56,433              | 58,392              | 56,976              | 618,486              | 54,310                 | 672,796              |
| 9                               | Miscellaneous                         | 588       | 528,463             | 751,950             | 606,196             | 1,141,458           | 9,744,174            | (2,688,532)            | 7,055,643            |
| 10                              | Rents                                 | 589       | 221,592             | 192,200             | 222,317             | 243,410             | 3,138,782            | (720,029)              | 2,418,754            |
| 11                              | <b>Total Distribution Operations</b>  |           | <b>\$ 1,217,002</b> | <b>\$ 1,905,424</b> | <b>\$ 1,673,373</b> | <b>\$ 2,373,325</b> | <b>\$ 23,154,475</b> | <b>\$ (2,602,068)</b>  | <b>\$ 20,552,406</b> |
| <b>Distribution Maintenance</b> |                                       |           |                     |                     |                     |                     |                      |                        |                      |
| 12                              | Supervision                           | 590       | \$ 2,312            | \$ 3,439            | \$ 959              | \$ 1,228            | \$ 27,896            | \$ 21,836              | \$ 49,732            |
| 13                              | Structures                            | 591       | (7,690)             | -                   | -                   | -                   | 0                    | (22,102)               | (22,102)             |
| 14                              | Station Equipment                     | 592       | 96,888              | 47,084              | 78,440              | 33,936              | 660,938              | 65,976                 | 726,914              |
| 15                              | Overhead Lines                        | 593       | (1,038,477)         | 789,781             | 759,567             | 465,937             | 6,416,576            | 3,978,406              | 10,394,982           |
| 16                              | Underground Lines                     | 594       | 8,612               | 1,354               | 8,074               | 10,417              | 98,587               | (10,946)               | 88,641               |
| 17                              | Transformers                          | 595       | -                   | -                   | -                   | -                   | -                    | 1,262                  | 1,262                |
| 18                              | Street Lighting                       | 596       | 15,005              | 14,497              | 14,284              | 30,612              | 281,499              | 23,307                 | 304,806              |
| 19                              | Metering                              | 597       | 4,115               | 6,306               | 4,902               | 8,953               | 24,433               | 30,972                 | 55,405               |
| 20                              | Miscellaneous                         | 598       | (1,111)             | 1,893               | 629                 | 1,391               | 17,538               | 26,838                 | 44,376               |
| 21                              | <b>Total Distribution Maintenance</b> |           | <b>\$ (920,346)</b> | <b>\$ 864,353</b>   | <b>\$ 866,855</b>   | <b>\$ 552,474</b>   | <b>\$ 7,528,466</b>  | <b>\$ 4,115,548</b>    | <b>\$ 11,644,015</b> |
| <b>Customer Expense</b>         |                                       |           |                     |                     |                     |                     |                      |                        |                      |
| 22                              | Supervision                           | 901       | \$ 2,005            | \$ 2,870            | \$ 2,069            | \$ 2,026            | \$ 28,662            | \$ (6,184)             | \$ 22,478            |
| 23                              | Meter Reading                         | 902       | 367,345             | 429,061             | 382,843             | 388,632             | 4,859,851            | 188,863                | 5,048,714            |
| 24                              | Billing & Cashiering                  | 903       | 525,636             | 635,347             | 543,153             | 517,304             | 7,647,368            | (277,015)              | 7,370,353            |
| 25                              | Uncollectible Accounts                | 904       | 495,115             | 670,387             | 136,126             | 528,881             | 5,063,625            | 392,039                | 5,455,664            |
| 26                              | Miscellaneous                         | 905       | 25,828              | 9,994               | 10,289              | 12,862              | 136,553              | 153                    | 136,707              |
| 27                              | Customer Assistance                   | 908       | 1,551,214           | 2,003,529           | 1,781,148           | 1,482,888           | 18,326,863           | (15,779,826)           | 2,547,037            |
| 28                              | Advertisement                         | 909       | 42,797              | 39,412              | 17,879              | 6,174               | 296,905              | (296,905)              | 0                    |
| 29                              | Miscellaneous                         | 910       | 14,321              | 7,943               | 8,178               | 10,223              | 98,698               | 65                     | 98,763               |
| 30                              | Demonstrations & Selling              | 912       | 41,604              | 16,487              | 23,651              | 26,081              | 285,547              | (9,095)                | 276,452              |
| 31                              | Miscellaneous Sales                   | 916       | 2,081               | 436                 | 449                 | 561                 | 8,581                | 11                     | 8,592                |
| 32                              | Customer Deposit Interest             |           |                     |                     |                     |                     |                      |                        |                      |
| 33                              | <b>Total Customer Expense</b>         |           | <b>\$ 3,067,945</b> | <b>\$ 3,815,667</b> | <b>\$ 2,905,786</b> | <b>\$ 2,975,632</b> | <b>\$ 36,752,653</b> | <b>\$ (15,661,331)</b> | <b>\$ 21,091,322</b> |
| 34                              | <b>Total Distribution</b>             |           | <b>\$ 3,364,601</b> | <b>\$ 6,585,445</b> | <b>\$ 5,446,013</b> | <b>\$ 5,901,431</b> | <b>\$ 67,435,594</b> | <b>\$ (14,147,851)</b> | <b>\$ 53,287,743</b> |

Southwestern Public Service Company  
Monthly O&M Expenses

| Line No.                                  | Description                                     | FERC ACCT | Oct-19               | Nov-19               | Dec-19               | Jan-20               | Feb-20               | Mar-20               | Apr-20               | May-20               |
|---|---|-----------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Administrative and General Expense</b> |   |           |                      |                      |                      |                      |                      |                      |                      |                      |
| 1   | Administrative Salaries                         | 920       | \$ 3,194,909         | \$ 2,758,117         | \$ 3,060,712         | \$ 3,190,543         | \$ 3,042,131         | \$ 2,691,196         | \$ 3,730,089         | \$ 2,675,276         |
| 2   | Office Supplies & Expense                       | 921       | 1,993,573            | 1,107,669            | 780,683              | 2,264,421            | 1,327,271            | 2,478,541            | 1,317,274            | 1,342,752            |
| 3   | A&G Expense Transferred                         | 922       | (1,712,580)          | (1,679,596)          | (1,584,369)          | (1,732,819)          | (1,935,373)          | (1,898,371)          | (1,968,220)          | (2,041,939)          |
| 4   | Outside Services - Legal                        | 923       | 648,885              | 406,345              | 732,959              | 543,908              | 570,983              | 641,443              | 475,142              | 303,699              |
| 5   | Property Insurance                              | 924       | 320,996              | 271,471              | 320,673              | 320,913              | 276,734              | 268,274              | 304,736              | 314,894              |
| 6   | Injuries and Damages                            | 925       | 739,812              | 514,733              | 852,551              | 750,359              | 508,875              | 526,989              | 659,422              | 675,676              |
| 7   | Pensions & Benefits                             | 926       | 2,607,792            | 2,608,714            | 2,597,624            | 2,455,770            | 2,485,791            | 2,621,233            | 2,329,120            | 2,444,026            |
| 8   | Regulatory Commission Expense                   | 928       | 713,260              | 952,760              | 714,754              | 562,648              | 507,334              | 577,290              | 481,240              | 370,032              |
| 9   | Duplicate Charges - Electric                    | 929       | (114,340)            | (69,631)             | (102,518)            | (116,772)            | (118,639)            | (131,550)            | (104,922)            | (88,782)             |
| 10  | Miscellaneous                                   | 930.1     | 91,683               | 128,705              | 144,976              | 120,244              | 78,168               | 96,460               | 90,647               | 179,597              |
| 11  | Miscellaneous                                   | 930.2     | 28,033               | 42,707               | 227,248              | 52,058               | 82,451               | 129,452              | 78,750               | 398,737              |
| 12  | Rents   | 931       | 1,170,851            | 1,176,738            | 1,158,543            | 1,179,435            | 1,207,847            | 1,250,849            | 1,127,095            | 1,157,919            |
| 13  | Maintenance of General Plant                    | 935       | (5,607)              | 9,377                | 2,590                | 14,633               | 2,245                | 11,386               | 2,425                | 1,968                |
| 14  | Contributions, Dues                             |           |                      |                      |                      |                      |                      |                      |                      |                      |
| 15  | Economic Development                            |           |                      |                      |                      |                      |                      |                      |                      |                      |
| 16  | <b>Total Administrative and General Expense</b> |           | <b>\$ 9,677,266</b>  | <b>\$ 8,228,107</b>  | <b>\$ 8,906,427</b>  | <b>\$ 9,605,341</b>  | <b>\$ 8,035,818</b>  | <b>\$ 9,263,191</b>  | <b>\$ 8,522,797</b>  | <b>\$ 7,733,854</b>  |
| 17  | <b>Total O&amp;M Expense</b>                    |           | <b>\$ 51,808,367</b> | <b>\$ 56,883,003</b> | <b>\$ 59,212,661</b> | <b>\$ 55,337,475</b> | <b>\$ 52,674,551</b> | <b>\$ 52,318,573</b> | <b>\$ 48,408,163</b> | <b>\$ 52,587,495</b> |



Southwestern Public Service Company

Monthly O&M Expenses

| Line No. | Description                                     | FERC ACCT            |                      |                      |                      |                       |                         | Total TY              | Adjustments(L) | As Adjusted |
|----------|---|----------------------|----------------------|----------------------|----------------------|-----------------------|-------------------------|-----------------------|----------------|-------------|
|          |   | Jun-20               | Jul-20               | Aug-20               | Sep-20               |                       |                         |                       |                |             |
|          | <b>Administrative and General Expense</b>       |                      |                      |                      |                      |                       |                         |                       |                |             |
| 1        | Administrative Salaries                         | \$ 5,858,403         | \$ 1,768,126         | \$ 2,866,882         | \$ 4,708,857         | \$ 39,545,242         | \$ (5,943,879)          | \$ 33,601,363         |                |             |
| 2        | Office Supplies & Expense                       | 1,652,037            | 1,945,564            | 1,756,625            | 1,867,421            | 19,833,880            | 307,890                 | 20,141,770            |                |             |
| 3        | A&G Expense Transferred                         | (1,956,628)          | (2,038,068)          | (2,178,102)          | (2,036,259)          | (22,762,323)          | 2,890,206               | (19,872,117)          |                |             |
| 4        | Outside Services - Legal                        | 560,283              | 359,582              | 405,734              | 545,128              | 6,194,091             | 510,597                 | 6,704,688             |                |             |
| 5        | Property Insurance                              | 304,345              | 315,709              | 415,710              | 304,285              | 3,738,738             | 116,559                 | 3,855,296             |                |             |
| 6        | Injuries and Damages                            | 657,389              | 685,910              | 658,164              | 713,025              | 7,942,905             | (72,474)                | 7,870,431             |                |             |
| 7        | Pensions & Benefits                             | 2,029,800            | 2,601,866            | 2,494,914            | 2,034,633            | 29,311,283            | (2,355,890)             | 26,955,392            |                |             |
| 8        | Regulatory Commission Expense                   | 455,528              | 665,852              | 784,355              | 5,297,621            | 12,082,674            | 52,441                  | 12,135,115            |                |             |
| 9        | Duplicate Charges - Electric                    | (38,407)             | (69,831)             | (96,402)             | (110,433)            | (1,162,226)           | 12,679                  | (1,149,547)           |                |             |
| 10       | Miscellaneous                                   | 176,852              | 136,274              | 93,952               | 85,899               | 1,423,458             | (1,423,458)             | -                     |                |             |
| 11       | Miscellaneous                                   | 82,461               | 53,390               | 54,145               | 51,515               | 1,280,946             | (1,010,323)             | 270,623               |                |             |
| 12       | Rents   | 1,127,823            | 1,101,884            | 1,247,362            | 1,161,780            | 14,068,126            | (2,135,018)             | 11,933,108            |                |             |
| 13       | Maintenance of General Plant                    | 1,872                | 2,578                | 1,892                | 1,892                | 47,251                | (8,285)                 | 38,966                |                |             |
| 14       | Contributions, Dues                             |                      |                      |                      |                      |                       | 2,130,030               | 2,130,030             |                |             |
| 15       | Economic Development                            |                      |                      |                      |                      |                       |                         |                       |                |             |
| 16       | <b>Total Administrative and General Expense</b> | <b>\$ 10,911,759</b> | <b>\$ 7,528,836</b>  | <b>\$ 8,505,232</b>  | <b>\$ 14,625,363</b> | <b>\$ 111,544,042</b> | <b>\$ (6,928,924)</b>   | <b>\$ 104,615,117</b> |                |             |
| 17       | <b>Total O&amp;M Expense</b>                    | <b>\$ 50,505,577</b> | <b>\$ 62,176,721</b> | <b>\$ 61,624,289</b> | <b>\$ 60,814,360</b> | <b>\$ 664,351,284</b> | <b>\$ (109,891,281)</b> | <b>\$ 554,460,002</b> |                |             |

Note: <sup>(1)</sup> Adjustments to O&M include accounting adjustments, Commission-ordered adjustments, and pro forma adjustments, as well as an adjustment to reflect O&M for the Update Period. Please refer to the Direct Testimony of Stephanie N. Niemi for more information on O&M adjustments.