

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - Total Company

(a) Base Period

| Line No. | Description | FERC Acct. No. | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 | March 2022 | April 2022 |
|----------|---|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 1 | Steam Production Operation: | | | | | | | | | | | |
| 2 | Supervision & Engineering | 500 | \$ 342,223 | \$ 299,365 | \$ 306,441 | \$ 275,447 | \$ 311,778 | \$ 222,368 | \$ 347,243 | \$ 316,319 | \$ 351,188 | \$ 310,327 |
| 3 | Fuel (Transportation & Handling) | 501 | 2,473,776 | 2,518,131 | 2,027,850 | 3,274,265 | 1,948,959 | 2,189,713 | 2,323,214 | 2,786,645 | 2,301,385 | 2,632,799 |
| 4 | Steam Expense | 502 | 1,098,424 | 1,174,041 | 979,834 | 960,666 | 1,065,467 | 1,092,202 | 860,967 | 806,022 | 810,703 | 557,347 |
| 5 | Electric Expense | 505 | 826,502 | 799,169 | 831,439 | 626,260 | 1,105,510 | 869,919 | 626,181 | 548,738 | 626,287 | 584,752 |
| 6 | Miscellaneous | 506 | 1,152,764 | 1,215,318 | 1,116,646 | 1,159,441 | 1,065,178 | 963,832 | 1,651,414 | 1,203,170 | 1,191,305 | 1,209,285 |
| 7 | Rent | 507 | (294,619) | 224,113 | 236,152 | 197,114 | 217,798 | 217,568 | 352,404 | 288,510 | 219,093 | 223,557 |
| 8 | Supplies and Expenses | 508 | - | - | - | - | - | - | - | - | - | - |
| 9 | Allowances | 509 | - | - | - | - | - | - | - | - | - | - |
| 10 | Total Steam Production Operation | | \$ 5,599,069 | \$ 6,230,137 | \$ 5,498,362 | \$ 6,493,194 | \$ 5,714,690 | \$ 5,555,603 | \$ 6,161,422 | \$ 5,949,403 | \$ 5,499,961 | \$ 5,518,067 |
| 11 | Steam Production Maintenance: | | | | | | | | | | | |
| 12 | Supervision & Engineering | 510 | \$ 40,049 | \$ 69,909 | \$ 63,502 | \$ 78,382 | \$ 66,181 | \$ 39,898 | \$ 88,856 | \$ 84,065 | \$ 57,324 | \$ 53,667 |
| 13 | Structures | 511 | 415,981 | 387,038 | 324,899 | 391,091 | 312,853 | 401,206 | 240,602 | 352,677 | 193,296 | 212,692 |
| 14 | Boilers | 512 | 989,589 | 786,544 | 736,350 | 1,019,126 | 1,379,951 | 1,356,767 | 470,491 | 974,377 | 1,370,247 | 939,077 |
| 15 | Electric Plant | 513 | 547,579 | 523,279 | 376,477 | 874,709 | 1,479,865 | 1,077,197 | 465,314 | 395,448 | 815,740 | 553,882 |
| 16 | Miscellaneous Plant | 514 | 798,907 | 688,192 | 747,368 | 690,430 | 593,785 | 691,234 | 624,887 | 558,413 | 507,936 | 632,512 |
| 17 | Steam Production (Nonmajor) | 515 | - | - | - | - | - | - | - | - | - | - |
| 18 | Total Steam Production Maintenance | | \$ 2,792,105 | \$ 2,454,963 | \$ 2,248,596 | \$ 3,053,739 | \$ 3,832,636 | \$ 3,566,302 | \$ 1,890,150 | \$ 2,364,980 | \$ 2,944,542 | \$ 2,391,830 |
| 19 | Total Steam Production O&M | | \$ 8,391,174 | \$ 8,685,101 | \$ 7,746,958 | \$ 9,546,933 | \$ 9,547,326 | \$ 9,121,906 | \$ 8,051,573 | \$ 8,314,384 | \$ 8,444,503 | \$ 7,909,897 |

Southwestern Public Service Company

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Base Period - Total Company

(a) Base Period

| Line No. | Description | FERC Acct. No. | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period Total Company | Reference |
|----------|---|----------------|---------------------|---------------------|-----------------------|-------------------------|------------------------------------|------------------------------------|
| 1 | Steam Production Operation: | | | | | | | |
| 2 | Supervision & Engineering | 500 | \$ 300,513 | \$ 336,014 | \$ 3,719,228 | \$ 25,102 | \$ 3,744,329 | Attachment SNN-2, p. 4 line 6 |
| 3 | Fuel (Transportation & Handling) | 501 | 2,267,958 | 2,338,388 | 29,083,082 | 5,659 | 29,088,740 | Attachment SNN-2, p. 4 line 9 + 15 |
| 4 | Steam Expense | 502 | 1,088,116 | 1,406,335 | 11,900,124 | (23,495) | 11,876,629 | Attachment SNN-2, p. 4 line 23 |
| 5 | Electric Expense | 505 | 703,237 | 283,925 | 8,431,918 | 25,304 | 8,457,222 | Attachment SNN-2, p. 4 line 29 |
| 6 | Miscellaneous | 506 | 1,305,356 | 1,504,026 | 14,737,736 | 274,667 | 15,012,403 | Attachment SNN-2, p. 4 line 40 |
| 7 | Rent | 507 | 213,812 | 157,781 | 2,253,282 | - | 2,253,282 | Attachment SNN-2, p. 5 line 44 |
| 8 | Supplies and Expenses | 508 | - | - | - | - | - | |
| 9 | Allowances | 509 | - | - | - | - | - | |
| 10 | Total Steam Production Operation | | \$ 5,878,992 | \$ 6,026,468 | \$ 70,125,369 | \$ 307,236 | \$ 70,432,605 | |
| 11 | Steam Production Maintenance: | | | | | | | |
| 12 | Supervision & Engineering | 510 | \$ 43,885 | \$ 107,321 | \$ 793,039 | \$ 3,140 | \$ 796,179 | Attachment SNN-2, p. 5 line 51 |
| 13 | Structures | 511 | 317,207 | 335,924 | 3,885,465 | 38,884 | 3,924,350 | Attachment SNN-2, p. 5 line 58 |
| 14 | Boilers | 512 | 863,768 | 1,078,680 | 11,964,968 | 510,834 | 12,475,803 | Attachment SNN-2, p. 5 line 67 |
| 15 | Electric Plant | 513 | 395,987 | 377,699 | 7,883,177 | 315,846 | 8,199,023 | Attachment SNN-2, p. 5 line 76 |
| 16 | Miscellaneous Plant | 514 | 644,076 | 574,070 | 7,751,812 | (79,818) | 7,671,994 | Attachment SNN-2, p. 5 line 83 |
| 17 | Steam Production (Nonmajor) | 515 | - | - | - | - | - | |
| 18 | Total Steam Production Maintenance | | \$ 2,264,923 | \$ 2,473,694 | \$ 32,278,461 | \$ 788,887 | \$ 33,067,348 | |
| 19 | Total Steam Production O&M | | \$ 8,143,915 | \$ 8,500,162 | \$ 102,403,830 | \$ 1,096,123 | \$ 103,499,953 | |

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|----------|--|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|-----------------------|
| 20 | Combustion Turbine Production Operation: | | | | | | | | | | | |
| 21 | Supervision & Engineering | 546 | \$ 50,678 | \$ 56,059 | \$ 80,616 | \$ 52,791 | \$ 54,392 | \$ 48,365 | \$ 63,262 | \$ 57,129 | \$ 59,357 | \$ 67,401 |
| 22 | Fuel Handling | 547 | - | - | - | - | - | - | - | - | - | - |
| 23 | Generation Expense | 548 | 23,736 | 26,233 | 30,442 | 135,036 | 71,699 | 27,779 | 26,981 | 27,724 | 30,132 | 21,450 |
| 24 | Miscellaneous | 549 | 721,779 | 799,517 | 886,714 | 792,771 | 707,099 | (3,697,843) | 742,562 | 855,230 | 1,903,387 | 605,556 |
| 25 | Rents | 550 | 431,741 | 434,175 | 432,483 | 428,096 | 432,322 | 431,951 | 449,315 | 440,670 | 205,651 | 378,711 |
| 26 | Total Combustion Turbine Production Operation | | \$ 1,227,934 | \$ 1,315,985 | \$ 1,430,255 | \$ 1,408,695 | \$ 1,265,513 | \$ (3,189,748) | \$ 1,282,121 | \$ 1,380,753 | \$ 2,198,528 | \$ 1,073,117 |
| 27 | Combustion Turbine Production Maintenance: | | | | | | | | | | | |
| 28 | Supervision & Engineering | 551 | \$ 55,124 | \$ 143,772 | \$ 79,337 | \$ 76,138 | \$ 67,116 | \$ 28,752 | \$ 62,720 | \$ 64,204 | \$ 85,364 | \$ 66,433 |
| 29 | Structures | 552 | 22,177 | 12,041 | 16,961 | 31,803 | 11,686 | 52,576 | 11,718 | 19,435 | 45,207 | (1,973,039) |
| 30 | Electric Plant | 553 | 156,919 | 135,765 | 216,488 | 50,169 | 173,786 | 133,481 | 81,292 | 133,844 | 165,394 | 54,205 |
| 31 | Miscellaneous Plant | 554 | 654,288 | 733,554 | 698,320 | 736,047 | 680,147 | (3,519,405) | 663,427 | 662,332 | 1,806,321 | 633,311 |
| 32 | Total Combustion Turbine Production Maintenance | | \$ 888,509 | \$ 1,025,132 | \$ 1,011,106 | \$ 894,157 | \$ 932,735 | \$ (3,304,596) | \$ 819,157 | \$ 879,814 | \$ 2,102,286 | \$ (1,219,090) |
| 33 | Total Combustion Turbine Production O&M | | \$ 2,116,443 | \$ 2,341,117 | \$ 2,441,361 | \$ 2,302,851 | \$ 2,198,248 | \$ (6,494,344) | \$ 2,101,277 | \$ 2,260,567 | \$ 4,300,814 | \$ (145,972) |
| 34 | System Control and Dispatch: | | | | | | | | | | | |
| 35 | System Load Control | 556 | \$ 84,947 | \$ 68,502 | \$ 49,028 | \$ 69,348 | \$ 91,211 | \$ 89,787 | \$ 82,062 | \$ 74,956 | \$ 86,409 | \$ 85,465 |
| 36 | Other Expenditures | 557 | 1,129,594 | 1,182,833 | 682,712 | 1,007,987 | 1,094,940 | 557,524 | 1,455,150 | 846,165 | 932,767 | 789,345 |
| 37 | Total System Control and Dispatch | | \$ 1,214,541 | \$ 1,251,334 | \$ 731,740 | \$ 1,077,335 | \$ 1,186,151 | \$ 647,312 | \$ 1,537,212 | \$ 921,121 | \$ 1,019,176 | \$ 874,811 |
| 38 | Total Non-Fuel Production O&M | | \$ 11,722,158 | \$ 12,277,552 | \$ 10,920,060 | \$ 12,927,119 | \$ 12,931,725 | \$ 3,274,873 | \$ 11,690,062 | \$ 11,496,072 | \$ 13,764,493 | \$ 8,638,735 |
| 39 | Transmission Operations: | | | | | | | | | | | |

Southwestern Public Service Company

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(a) Base Period

| Line No. | Description | FERC Acct. No. | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period Total Company | Reference |
|----------|--|----------------|----------------------|-----------------------|-----------------------|-------------------------|------------------------------------|--|
| 20 | Combustion Turbine Production Operation: | | | | | | | |
| 21 | Supervision & Engineering | 546 | \$ 75,563 | \$ 94,266 | \$ 759,879 | \$ 6,341 | \$ 766,221 | Attachment SNN-2, p. 6 line 90 + 94 |
| 22 | Fuel Handling | 547 | - | - | - | - | - | |
| 23 | Generation Expense | 548 | 20,810 | 29,918 | 471,940 | (166) | 471,775 | Attachment SNN-2, p. 6 line 101 |
| 24 | Miscellaneous | 549 | (236,039) | (241,135) | 3,839,599 | 5,274,916 | 9,114,515 | Attachment SNN-2, p. 6 line 110 + 115 |
| 25 | Rents | 550 | 426,871 | 423,035 | 4,915,022 | - | 4,915,022 | Attachment SNN-2, p. 6 line 120 + 123 |
| 26 | Total Combustion Turbine Production Operation | | \$ 287,204 | \$ 306,084 | \$ 9,986,440 | \$ 5,281,091 | \$ 15,267,531 | |
| 27 | Combustion Turbine Production Maintenance: | | | | | | | |
| 28 | Supervision & Engineering | 551 | \$ 63,410 | \$ 55,475 | \$ 847,845 | \$ 6,983 | \$ 854,828 | Attachment SNN-2, p. 7 line 130 + 134 |
| 29 | Structures | 552 | 2,222,601 | 97,864 | 571,029 | 458 | 571,487 | Attachment SNN-2, p. 7 line 142 + 146 |
| 30 | Electric Plant | 553 | 105,332 | 161,246 | 1,567,921 | 27,951 | 1,595,872 | Attachment SNN-2, p. 7 line 156 + 160 |
| 31 | Miscellaneous Plant | 554 | (365,959) | (2,410,805) | 971,578 | 7,223,686 | 8,195,264 | Attachment SNN-2, p. 7 line 169 + p.8 line 175 |
| 32 | Total Combustion Turbine Production Maintenance | | \$ 2,025,383 | \$ (2,096,220) | \$ 3,958,373 | \$ 7,259,078 | \$ 11,217,451 | |
| 33 | Total Combustion Turbine Production O&M | | \$ 2,312,587 | \$ (1,790,136) | \$ 13,944,813 | \$ 12,540,170 | \$ 26,484,983 | |
| 34 | System Control and Dispatch: | | | | | | | |
| 35 | System Load Control | 556 | \$ 98,789 | \$ 83,637 | \$ 964,142 | \$ 7,355 | \$ 971,497 | Attachment SNN-2, p. 8 line 181 |
| 36 | Other Expenditures | 557 | 1,286 | 1,441,574 | 11,121,878 | (9,414,310) | 1,707,568 | Attachment SNN-2, p. 8 line 188 + 192 + 196 |
| 37 | Total System Control and Dispatch | | \$ 100,075 | \$ 1,525,211 | \$ 12,086,020 | \$ (9,406,954) | \$ 2,679,065 | |
| 38 | Total Non-Fuel Production O&M | | \$ 10,556,576 | \$ 8,235,237 | \$ 128,434,662 | \$ 4,229,338 | \$ 132,664,000 | Attachment SNN-2, p. 8 line 198 |
| 39 | Transmission Operations: | | | | | | | |

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|----------|---|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 40 | Supervision & Engineering | 560 | \$ 610,207 | \$ 568,998 | \$ 597,789 | \$ 326,819 | \$ 585,385 | \$ 503,141 | \$ 627,686 | \$ 608,818 | \$ 813,645 | \$ 626,045 |
| 41 | Load Dispatch | 561 | - | - | - | - | - | - | - | - | - | - |
| 42 | Load Dispatch - Reliability | 561.1 | 4,494 | 2,446 | (3,560) | (5,652) | 2,783 | (4,160) | 7,412 | - | 7,667 | (5,987) |
| 43 | Load Dispatch - Monitor and Operate Transmission System | 561.2 | 277,396 | 339,980 | 203,325 | 275,121 | 291,743 | 272,772 | 286,428 | 200,093 | 252,877 | 252,759 |
| 44 | Load Dispatch - Transmission Service and Scheduling | 561.3 | - | - | - | - | - | - | - | - | - | - |
| 45 | Load Dispatch - Scheduling, System Control and Dispatching Services | 561.4 | 310,890 | 310,890 | 300,861 | 310,890 | 301,279 | 310,890 | 405,646 | 324,738 | 383,245 | 371,382 |
| 46 | Reliability, Planning and Standards Development | 561.5 | - | - | - | 45 | 0 | - | - | - | - | - |
| 47 | Transmission Service Studies | 561.6 | (41) | 30,097 | 2,911 | (64) | (78) | 6,622 | 29,641 | (312) | (100) | 19,933 |
| 48 | Generation Interconnection Studies | 561.7 | 10,379 | 11,304 | 11,072 | 9,544 | 11,220 | 7,200 | 12,046 | 7,925 | 8,087 | 5,535 |
| 49 | Reliability, Planning and Standards Development Services | 561.8 | 319,228 | 224,435 | 220,339 | 224,435 | 220,510 | 224,435 | 261,550 | 236,086 | 254,539 | 248,225 |
| 50 | Station Equipment | 562 | 157,070 | 96,562 | 60,345 | 56,858 | 113,103 | 75,165 | 153,581 | 139,035 | 116,010 | 123,987 |
| 51 | Overhead Lines | 563 | 41,172 | 51,852 | 19,929 | 217,767 | 41,252 | 37,177 | 56,099 | 52,066 | 32,652 | 73,381 |
| 52 | Underground Lines | 564 | - | - | - | 424 | - | (55) | - | - | - | - |
| 53 | Miscellaneous | 566 | 253,263 | 209,423 | 362,497 | 307,045 | 278,449 | 601,013 | 315,880 | 336,210 | 380,926 | 330,402 |
| 54 | Rents | 567 | (70,118) | 137,802 | 149,585 | 121,070 | 135,829 | 121,438 | 177,918 | 178,023 | 116,729 | 131,017 |
| 55 | Total Transmission Operations | | \$ 1,913,940 | \$ 1,983,787 | \$ 1,925,092 | \$ 1,844,303 | \$ 1,981,476 | \$ 2,155,638 | \$ 2,333,889 | \$ 2,082,681 | \$ 2,366,277 | \$ 2,176,679 |

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|----------|---|----------------|---------------------|---------------------|----------------------|-------------------------|------------------------------------|---------------------------------------|
| 40 | Supervision & Engineering | 560 | \$ 696,904 | \$ 714,573 | \$ 7,280,009 | \$ 54,775 | \$ 7,334,784 | Attachment SNN-2, p. 8 line 208 |
| 41 | Load Dispatch | 561 | - | - | - | - | - | |
| 42 | Load Dispatch - Reliability | 561.1 | 2,610 | 2,555 | 10,609 | 110 | 10,718 | Attachment SNN-2, p. 8 line 213 |
| 43 | Load Dispatch - Monitor and Operate Transmission System | 561.2 | 261,883 | 228,063 | 3,142,440 | 9,579 | 3,152,019 | Attachment SNN-2, p. 9 line 220 |
| 44 | Load Dispatch - Transmission Service and Scheduling | 561.3 | - | - | - | - | - | |
| 45 | Load Dispatch - Scheduling, System Control and Dispatching Services | 561.4 | 383,761 | 371,382 | 4,085,855 | - | 4,085,855 | Attachment SNN-2, p. 9 line 223 + 226 |
| 46 | Reliability, Planning and Standards Development | 561.5 | - | - | 45 | - | 45 | Attachment SNN-2, p. 9 line 229 |
| 47 | Transmission Service Studies | 561.6 | 49,912 | 7,315 | 145,836 | 192 | 146,028 | Attachment SNN-2, p. 9 line 234 |
| 48 | Generation Interconnection Studies | 561.7 | 6,843 | 3,686 | 104,842 | 1,353 | 106,195 | Attachment SNN-2, p. 9 line 239 |
| 49 | Reliability, Planning and Standards Development Services | 561.8 | 253,040 | 248,225 | 2,935,048 | - | 2,935,048 | Attachment SNN-2, p. 9 line 242 + 245 |
| 50 | Station Equipment | 562 | 144,776 | 89,868 | 1,326,358 | 6,140 | 1,332,499 | Attachment SNN-2, p. 9 line 250 |
| 51 | Overhead Lines | 563 | 2,146,705 | (28,565) | 2,741,487 | (1,525,080) | 1,216,407 | Attachment SNN-2, p. 10 line 257 |
| 52 | Underground Lines | 564 | - | - | 369 | 2 | 371 | Attachment SNN-2, p. 10 line 262 |
| 53 | Miscellaneous | 566 | 25,518 | 311,903 | 3,712,529 | 11,200 | 3,723,728 | Attachment SNN-2, p. 11 line 321 |
| 54 | Rents | 567 | 144,032 | 149,491 | 1,492,817 | - | 1,492,817 | Attachment SNN-2, p. 11 line 325 |
| 55 | Total Transmission Operations | | \$ 4,115,984 | \$ 2,098,496 | \$ 26,978,243 | \$ (1,441,730) | \$ 25,536,513 | |

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| 56 | Transmission Maintenance: | | | | | | | | | | | |
| 57 | Supervision & Engineering | 568 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 58 | Structures | 569 | - | - | 3,052 | - | - | - | - | - | - | - |
| 59 | Station Equipment | 570 | 96,323 | 18,230 | 161,587 | 54,581 | 149,216 | 265,681 | 46,152 | 67,201 | 96,682 | 65,686 |
| 60 | Overhead Lines | 071 | 14,133 | 5,003 | 55,114 | 190,719 | 11,794 | 191,786 | 21,158 | 36,443 | 128,846 | 123,795 |
| 61 | Underground Lines | 572 | - | - | - | - | - | - | - | - | - | - |
| 62 | Miscellaneous | 573 | - | - | - | - | - | - | - | - | - | - |
| 63 | | | <u>\$ 110,456</u> | <u>\$ 23,232</u> | <u>\$ 219,753</u> | <u>\$ 245,300</u> | <u>\$ 161,009</u> | <u>\$ 457,467</u> | <u>\$ 67,310</u> | <u>\$ 103,644</u> | <u>\$ 225,529</u> | <u>\$ 189,481</u> |
| 64 | Wheeling: | | | | | | | | | | | |
| 65 | Wheeling | 565 | <u>\$ 14,623,735</u> | <u>\$ 14,729,837</u> | <u>\$ 13,886,320</u> | <u>\$ 14,391,741</u> | <u>\$ 14,290,959</u> | <u>\$ 14,094,798</u> | <u>\$ 14,348,126</u> | <u>\$ 14,169,046</u> | <u>\$ 14,037,554</u> | <u>\$ 14,450,641</u> |
| 66 | | | <u>\$ 14,623,735</u> | <u>\$ 14,729,837</u> | <u>\$ 13,886,320</u> | <u>\$ 14,391,741</u> | <u>\$ 14,290,959</u> | <u>\$ 14,094,798</u> | <u>\$ 14,348,126</u> | <u>\$ 14,169,046</u> | <u>\$ 14,037,554</u> | <u>\$ 14,450,641</u> |
| 67 | Total Transmission O&M | | <u>\$ 16,648,131</u> | <u>\$ 16,736,856</u> | <u>\$ 16,031,165</u> | <u>\$ 16,481,343</u> | <u>\$ 16,433,445</u> | <u>\$ 16,707,903</u> | <u>\$ 16,749,325</u> | <u>\$ 16,355,371</u> | <u>\$ 16,629,359</u> | <u>\$ 16,816,801</u> |
| 68 | Regional Market: | | | | | | | | | | | |
| 69 | Operation Supervision | 575.1 | \$ 14,026 | \$ 14,047 | \$ 13,497 | \$ 12,472 | \$ 12,067 | \$ 10,097 | \$ 15,319 | \$ 12,198 | \$ 15,778 | \$ 13,285 |
| 70 | Day-Ahead and Real-Time Market Administration | 575.2 | 19,619 | 31,014 | 26,026 | 23,560 | 40,039 | 26,550 | 36,501 | 33,721 | 39,229 | 37,653 |
| 71 | Transmission Rights Market Administration | 575.3 | - | - | - | - | - | - | - | - | - | - |
| 72 | Capacity Market Administration | 575.4 | - | - | - | - | - | - | - | - | - | - |
| 73 | Ancillary Services Market Administration | 575.5 | 908 | - | - | - | - | - | - | - | - | - |
| 74 | Market Monitoring and Compliance | 575.6 | 908 | - | - | - | - | - | - | - | - | - |
| 75 | Market Administration, Monitoring and Compliance Services | 575.7 | 749,789 | 779,544 | 738,326 | 581,788 | 703,057 | 668,095 | 764,793 | 676,502 | 700,692 | 510,067 |

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|----------|---|----------------|----------------------|----------------------|-----------------------|-------------------------|------------------------------------|--|
| 56 | Transmission Maintenance: | | | | | | | |
| 57 | Supervision & Engineering | 568 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 58 | Structures | 569 | - | - | 3,052 | - | 3,052 | Attachment SNN-2, p. 11 line 328 |
| 59 | Station Equipment | 570 | 64,200 | 264,766 | 1,350,303 | 2,094 | 1,352,397 | Attachment SNN-2, p. 11 line 333 |
| 60 | Overhead Lines | 071 | 94,775 | 120,036 | 993,601 | (32,415) | 961,186 | Attachment SNN-2, p. 12 line 341 |
| 61 | Underground Lines | 572 | - | - | - | - | - | |
| 62 | Miscellaneous | 573 | - | - | - | - | - | |
| 63 | | | <u>\$ 158,974</u> | <u>\$ 384,801</u> | <u>\$ 2,346,956</u> | <u>\$ (30,321)</u> | <u>\$ 2,316,635</u> | |
| 64 | Wheeling: | | | | | | | |
| 65 | Wheeling | 565 | \$ 14,655,356 | \$ 11,047,450 | \$ 168,725,562 | \$ (9,548,620) | \$ 159,176,942 | Attachment SNN-2, p. 10 and 11 lines 264-312 |
| 66 | | | <u>\$ 14,655,356</u> | <u>\$ 11,047,450</u> | <u>\$ 168,725,562</u> | <u>\$ (9,548,620)</u> | <u>\$ 159,176,942</u> | |
| 67 | Total Transmission O&M | | <u>\$ 18,930,314</u> | <u>\$ 13,530,748</u> | <u>\$ 198,050,761</u> | <u>\$ (11,020,671)</u> | <u>\$ 187,030,090</u> | Attachment SNN-2, p. 12 line 343 |
| 68 | Regional Market: | | | | | | | |
| 69 | Operation Supervision | 575.1 | \$ 15,558 | \$ 14,054 | \$ 162,399 | \$ 1,412 | \$ 163,811 | Attachment SNN-2, p. 14 line 461 |
| 70 | Day-Ahead and Real-Time Market Administration | 575.2 | 33,936 | 35,736 | 383,583 | 11,267 | 394,850 | Attachment SNN-2, p. 14 line 467 |
| 71 | Transmission Rights Market Administration | 575.3 | - | - | - | - | - | |
| 72 | Capacity Market Administration | 575.4 | - | - | - | - | - | |
| 73 | Ancillary Services Market Administration | 575.5 | - | - | 908 | 10 | 918 | Attachment SNN-2, p. 15 line 472 |
| 74 | Market Monitoring and Compliance | 575.6 | - | - | 908 | 10 | 918 | Attachment SNN-2, p. 15 line 477 |
| 75 | Market Administration, Monitoring and Compliance Services | 575.7 | 790,402 | 979,581 | 8,642,634 | 8,034 | 8,650,669 | Attachment SNN-2, p. 15 line 482 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - Total Company

(a) Base Period

| Line No. | Description | FERC Acct. No. | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 | March 2022 | April 2022 |
|----------|----------------------------------|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
| 76 | Regional Market Rents | 575.8 | (5,005) | 2,875 | 2,965 | 2,372 | 2,603 | 2,682 | 4,646 | 3,680 | 2,835 | 3,117 |
| 77 | Total Regional Market | | \$ 780,246 | \$ 827,480 | \$ 780,813 | \$ 620,192 | \$ 757,766 | \$ 707,424 | \$ 821,259 | \$ 726,100 | \$ 758,535 | \$ 564,121 |
| 78 | Distribution Operations: | | | | | | | | | | | |
| 79 | Supervision | 580 | \$ 460,732 | \$ 420,608 | \$ 485,203 | \$ 394,472 | \$ 488,319 | \$ 415,127 | \$ 496,285 | \$ 430,616 | \$ 522,897 | \$ 428,370 |
| 80 | Load Dispatch | 581 | 34,707 | 59,119 | 4,975 | 37,418 | 34,318 | 38,163 | 41,614 | 24,164 | 30,552 | 9,591 |
| 81 | Station Equipment | 582 | 145,151 | 93,202 | 39,321 | 109,721 | 86,743 | 49,631 | 90,066 | 55,442 | 72,215 | 89,949 |
| 82 | Overhead Lines | 583 | 67,717 | (66,710) | 38,403 | (145,096) | 159,301 | (132,847) | 142,636 | 255,930 | 628,252 | 233,528 |
| 83 | Underground Lines | 584 | 128,417 | 59,833 | 97,313 | 150,837 | 29,281 | 112,333 | 82,746 | 22,418 | 30,204 | 73,040 |
| 84 | Street Lighting | 585 | 52,150 | 41,057 | 42,206 | 41,083 | 60,757 | 47,286 | 52,124 | 33,576 | 35,779 | 42,518 |
| 85 | Metering | 586 | 267,997 | 311,331 | 92,691 | 459,765 | 340,536 | (514,442) | 189,084 | 194,766 | (50,213) | (92,393) |
| 86 | Customer Installations | 587 | 49,598 | 48,653 | 41,323 | 38,546 | 44,587 | 50,329 | 42,811 | 36,471 | 49,320 | 48,902 |
| 87 | Miscellaneous | 588 | 601,285 | 492,602 | 491,920 | 568,593 | 572,383 | 523,119 | 667,985 | 221,091 | (753,006) | 2,066,329 |
| 88 | Rents | 589 | (194,513) | 195,156 | 201,534 | 174,066 | 187,318 | 187,175 | 284,551 | 235,383 | 189,632 | 205,257 |
| 89 | | | \$ 1,613,240 | \$ 1,654,852 | \$ 1,534,891 | \$ 1,829,407 | \$ 2,003,543 | \$ 775,874 | \$ 2,089,903 | \$ 1,509,858 | \$ 755,631 | \$ 3,105,092 |
| 90 | Distribution Maintenance: | | | | | | | | | | | |
| 91 | Supervision | 590 | \$ 802 | \$ 116 | \$ 925 | \$ 232 | \$ - | \$ 1,519 | \$ - | \$ 5,231 | \$ 3,366 | \$ 420 |
| 92 | Structures | 591 | - | - | - | - | - | - | - | - | - | - |
| 93 | Station Equipment | 592 | 23,245 | 132,771 | 6,923 | 9,755 | 29,274 | 125,838 | 20,681 | 38,625 | 14,994 | 23,197 |
| 94 | Overhead Lines | 593 | 701,652 | 787,488 | 534,598 | 672,850 | 831,822 | 876,726 | 342,160 | 827,293 | 1,672,322 | (619,693) |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - Total Company

(a) Base Period

| Line No. | Description | FERC Acct. No. | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period Total Company | Reference |
|----------|----------------------------------|----------------|---------------------|---------------------|----------------------|-------------------------|------------------------------------|---|
| 76 | Regional Market Rents | 575.8 | 3,027 | 2,194 | 27,990 | - | 27,990 | Attachment SNN-2, p. 15 line 486 |
| 77 | Total Regional Market | | \$ 842,924 | \$ 1,031,565 | \$ 9,218,424 | \$ 20,732 | \$ 9,239,156 | Attachment SNN-2, p. 15 line 488 |
| 78 | Distribution Operations: | | | | | | | |
| 79 | Supervision | 580 | \$ 505,482 | \$ 533,345 | \$ 5,581,456 | \$ 476,013 | \$ 6,057,470 | Attachment SNN-2, p. 12 line 351 |
| 80 | Load Dispatch | 581 | 40,005 | 42,849 | 397,476 | 1,020 | 398,496 | Attachment SNN-2, p. 12 line 357 |
| 81 | Station Equipment | 582 | 115,898 | 87,757 | 1,035,096 | 3,110 | 1,038,207 | Attachment SNN-2, p. 12 line 362 |
| 82 | Overhead Lines | 583 | 174,417 | 656,641 | 2,012,174 | 3,960 | 2,016,135 | Attachment SNN-2, p. 12 line 369 |
| 83 | Underground Lines | 584 | 64,821 | (18,073) | 833,169 | 343 | 833,512 | Attachment SNN-2, p. 12 line 375 |
| 84 | Street Lighting | 585 | 52,174 | 42,132 | 542,843 | 1,563 | 544,405 | Attachment SNN-2, p. 12 line 382 |
| 85 | Metering | 586 | 229,053 | 204,389 | 1,632,565 | 12,561 | 1,645,126 | Attachment SNN-2, p. 13 line 389 |
| 86 | Customer Installations | 587 | 65,888 | 50,139 | 566,568 | 1,929 | 568,497 | Attachment SNN-2, p. 13 line 394 |
| 87 | Miscellaneous | 588 | 435,753 | 576,248 | 6,464,302 | 58,454 | 6,522,756 | Attachment SNN-2, p. 13 line 403 |
| 88 | Rents | 589 | 200,052 | 156,373 | 2,021,984 | - | 2,021,984 | Attachment SNN-2, p. 13 line 407 |
| 89 | | | \$ 1,883,542 | \$ 2,331,801 | \$ 21,087,633 | \$ 558,954 | \$ 21,646,587 | |
| 90 | Distribution Maintenance: | | | | | | | |
| 91 | Supervision | 590 | \$ 1,448 | \$ 75 | \$ 14,133 | \$ 124 | \$ 14,258 | Attachment SNN-2, p. 13 line 412 |
| 92 | Structures | 591 | - | - | - | - | - | |
| 93 | Station Equipment | 592 | 341,042 | (176,729) | 589,617 | 786 | 590,403 | Attachment SNN-2, p. 13 line 417 + line 421 |
| 94 | Overhead Lines | 593 | 1,201,965 | (149,861) | 7,679,323 | (256,102) | 7,423,222 | Attachment SNN-2, p. 14 line 430 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - Total Company

(a) Base Period

| Line No. | Description | FERC Acct. No. | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 | March 2022 | April 2022 |
|----------|--|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 95 | Underground Lines | 594 | 10,095 | (13,553) | 21,765 | (17,086) | 19,881 | (72,977) | 10,403 | 8,198 | (813) | 32,007 |
| 96 | Transformers | 595 | - | - | - | - | - | - | - | - | - | - |
| 97 | Street Lighting | 596 | 24,986 | 4,884 | 19,959 | 5,022 | 21,399 | 28,018 | 29,624 | 15,747 | (3,963) | 1,032 |
| 98 | Metering | 597 | 4,096 | 3,012 | 8,257 | 12,336 | 18,550 | 4,683 | 2,068 | 9,072 | 5,230 | 10,350 |
| 99 | Miscellaneous | 598 | - | - | - | 455 | 605 | 457 | 7,554 | 8,418 | 12,753 | 17,006 |
| 100 | Total Distribution Maintenance | | \$ 764,876 | \$ 914,718 | \$ 592,428 | \$ 683,564 | \$ 921,531 | \$ 964,264 | \$ 412,490 | \$ 912,583 | \$ 1,703,889 | \$ (535,681) |
| 101 | Total Distribution O&M | | \$ 2,378,116 | \$ 2,569,569 | \$ 2,127,319 | \$ 2,512,970 | \$ 2,925,074 | \$ 1,740,138 | \$ 2,502,394 | \$ 2,422,441 | \$ 2,459,520 | \$ 2,569,410 |
| 102 | Customer Accounting Expense: | | | | | | | | | | | |
| 103 | Supervision | 901 | \$ 2,676 | \$ 3,037 | \$ 2,794 | \$ 2,739 | \$ 2,810 | \$ 6,855 | \$ 790 | \$ 5,142 | \$ 3,282 | \$ 2,935 |
| 104 | Meter Reading | 902 | 396,764 | 474,127 | 494,428 | 487,609 | 521,364 | 454,179 | 466,423 | 468,255 | 565,965 | 439,693 |
| 105 | Billing & Cashiering | 903 | 1,013,659 | 341,428 | 854,072 | 762,195 | 868,232 | 1,277,155 | 829,987 | 793,208 | 954,833 | 1,040,661 |
| 106 | Uncollectible Accounts | 904 | 781,725 | 787,913 | 197,737 | 608,490 | 802,269 | 646,698 | 558,115 | 576,369 | 627,367 | 508,879 |
| 107 | Miscellaneous | 905 | 9,880 | 15,034 | 17,918 | 16,625 | 15,943 | (40,243) | 12,235 | 13,463 | 17,062 | 12,813 |
| 108 | Customer Deposit Interest Expense | DEPINT | - | - | - | - | - | - | - | - | - | - |
| 109 | Total Customer Accounting Expense | | \$ 2,204,705 | \$ 1,621,539 | \$ 1,566,950 | \$ 1,877,658 | \$ 2,210,617 | \$ 2,344,644 | \$ 1,867,550 | \$ 1,856,437 | \$ 2,168,509 | \$ 2,004,980 |
| 110 | Customer Service Expense: | | | | | | | | | | | |
| 111 | Supervision | 907 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 112 | Customer Assistance | 908 | 1,872,587 | 2,026,915 | 1,718,893 | 1,974,832 | 1,064,437 | 1,441,905 | 1,906,273 | 1,764,109 | 1,965,098 | 2,031,825 |
| 113 | Advertisement | 909 | 31,460 | 24,021 | 20,614 | 44,423 | 52,183 | 14,060 | 19,776 | 21,207 | 26,840 | 38,228 |
| 114 | Miscellaneous | 910 | 5,851 | 6,839 | 7,889 | 7,599 | 6,551 | (22,138) | 3,857 | 4,995 | 4,843 | 5,748 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - Total Company

(a) Base Period

| Line No. | Description | FERC Acct. No. | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period Total Company | Reference |
|----------|--|----------------|---------------------|---------------------|----------------------|-------------------------|------------------------------------|--|
| 95 | Underground Lines | 594 | 10,368 | (23,740) | (15,454) | 220 | (15,234) | Attachment SNN-2, p. 14 line 436 |
| 96 | Transformers | 595 | - | - | - | - | - | |
| 97 | Street Lighting | 596 | 7,310 | 11,329 | 165,346 | 199 | 165,545 | Attachment SNN-2, p. 14 line 441 |
| 98 | Metering | 597 | 13,435 | 6,398 | 97,488 | 279 | 97,767 | Attachment SNN-2, p. 14 line 446 |
| 99 | Miscellaneous | 598 | 20,132 | 18,609 | 85,990 | 657 | 86,646 | Attachment SNN-2, p. 14 line 451 |
| 100 | Total Distribution Maintenance | | \$ 1,595,700 | \$ (313,918) | \$ 8,616,444 | \$ (253,836) | \$ 8,362,608 | |
| 101 | Total Distribution O&M | | \$ 3,479,242 | \$ 2,017,883 | \$ 29,704,077 | \$ 305,118 | \$ 30,009,195 | Attachment SNN-2, p. 14 line 453 |
| 102 | Customer Accounting Expense: | | | | | | | |
| 103 | Supervision | 901 | \$ 3,058 | \$ 3,232 | \$ 39,350 | \$ 270 | \$ 39,620 | Attachment SNN-2, p. 15 line 494 |
| 104 | Meter Reading | 902 | 457,775 | 504,792 | 5,731,375 | 15,850 | 5,747,225 | Attachment SNN-2, p. 15 line 502 |
| 105 | Billing & Cashiering | 903 | 716,882 | 819,909 | 10,272,221 | (609,698) | 9,662,522 | Attachment SNN-2, p. 16 line 512 |
| 106 | Uncollectible Accounts | 904 | 705,135 | 575,351 | 7,376,049 | 1,521,658 | 8,897,707 | Attachment SNN-2, p. 16 line 516 + 519 |
| 107 | Miscellaneous | 905 | 12,727 | 12,298 | 115,755 | 211 | 115,966 | Attachment SNN-2, p. 16 line 526 |
| 108 | Customer Deposit Interest Expense | DEPINT | - | - | - | 18,969 | 18,969 | Attachment SNN-2, p. 16 line 529 |
| 109 | Total Customer Accounting Expense | | \$ 1,895,577 | \$ 1,915,583 | \$ 23,534,750 | \$ 947,260 | \$ 24,482,009 | Attachment SNN-2, p. 16 line 531 |
| 110 | Customer Service Expense: | | | | | | | |
| 111 | Supervision | 907 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 112 | Customer Assistance | 908 | 2,354,011 | 2,728,686 | 22,849,571 | (19,892,039) | 2,957,532 | Attachment SNN-2, p. 16 line 539 + 543 + 547 + 550 |
| 113 | Advertisement | 909 | 35,509 | 38,753 | 367,074 | (26,891) | 340,184 | Attachment SNN-2, p. 16 line 554 |
| 114 | Miscellaneous | 910 | 5,525 | 5,143 | 42,701 | 50 | 42,752 | Attachment SNN-2, p. 17 line 561 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - Total Company

(a) Base Period

| Line No. | Description | FERC Acct. No. | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 | March 2022 | April 2022 |
|----------|---|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 115 | Total Customer Service Expense | | \$ 1,909,898 | \$ 2,057,776 | \$ 1,747,396 | \$ 2,026,854 | \$ 1,123,170 | \$ 1,433,827 | \$ 1,929,906 | \$ 1,790,311 | \$ 1,996,781 | \$ 2,075,801 |
| 116 | Sales Expense: | | | | | | | | | | | |
| 117 | Sales Expense - Supervision | 911 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 118 | Demonstrations & Selling | 912 | 18,185 | 49,333 | 33,436 | 34,009 | 22,883 | 18,624 | 37,355 | 32,357 | 47,698 | 32,035 |
| 119 | Advertising Expense - Sales | 913 | - | - | - | - | - | - | - | - | - | - |
| 120 | Miscellaneous Sales Expense | 916 | 673 | 731 | 842 | 797 | 685 | (2,141) | 579 | 754 | 723 | 797 |
| 121 | Total Sales Expense | | \$ 18,858 | \$ 50,064 | \$ 34,278 | \$ 34,806 | \$ 23,569 | \$ 16,482 | \$ 37,934 | \$ 33,111 | \$ 48,421 | \$ 32,832 |
| 122 | Total Customer Service & Sales Expense | | \$ 1,928,756 | \$ 2,107,839 | \$ 1,781,674 | \$ 2,061,660 | \$ 1,146,739 | \$ 1,450,309 | \$ 1,967,840 | \$ 1,823,421 | \$ 2,045,202 | \$ 2,108,633 |
| 123 | Total Customer Operations Expense | | \$ 4,133,461 | \$ 3,729,378 | \$ 3,348,624 | \$ 3,939,319 | \$ 3,357,356 | \$ 3,794,953 | \$ 3,835,390 | \$ 3,679,859 | \$ 4,213,712 | \$ 4,113,613 |
| 124 | Administrative & General Expense: | | | | | | | | | | | |
| 125 | Administrative Salaries | 920 | \$ 3,021,295 | \$ 2,987,829 | \$ 1,148,820 | \$ 2,780,979 | \$ 2,796,233 | \$ 3,928,283 | \$ 2,559,994 | \$ 2,603,467 | \$ 2,582,932 | \$ 2,928,345 |
| 126 | Office Supplies & Expense | 921 | 1,723,105 | 1,635,747 | 1,698,253 | 1,909,336 | 1,534,392 | 2,997,216 | 2,135,444 | 2,123,887 | 2,300,694 | 2,269,591 |
| 127 | A&G Expense Transferred | 922 | (2,039,541) | (2,075,982) | (2,004,925) | (2,021,381) | (2,054,264) | (2,083,724) | (2,024,559) | (2,131,114) | (1,978,112) | (1,959,786) |
| 128 | Outside Services | 923 | 678,073 | 503,680 | 249,535 | 402,470 | 536,046 | 816,887 | 417,429 | 589,150 | 749,365 | 567,078 |
| 129 | Property Insurance | 924 | 407,524 | 450,273 | 912,256 | 951,937 | 949,722 | 571,578 | 950,199 | 858,244 | (2,545,082) | 398,467 |
| 130 | Injuries and Damages | 925 | 582,209 | 571,012 | 570,562 | 610,870 | 461,784 | (1,193,466) | 470,290 | 426,921 | 3,891,286 | 958,442 |
| 131 | Pensions & Benefits | 926 | 2,314,403 | 2,444,194 | 2,557,460 | 2,582,219 | 2,465,247 | 3,111,649 | 2,070,491 | 2,192,265 | 2,282,844 | 2,014,445 |
| 132 | Regulatory Commission Expense | 928 | 504,552 | 585,364 | 399,131 | 522,343 | 490,820 | 384,934 | 670,149 | 493,915 | 582,271 | 725,989 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - Total Company

(a) Base Period

| Line No. | Description | FERC Acct. No. | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period Total Company | Reference |
|----------|---|----------------|---------------------|---------------------|----------------------|-------------------------|------------------------------------|--|
| 115 | Total Customer Service Expense | | \$ 2,395,045 | \$ 2,772,583 | \$ 23,259,347 | \$(19,918,879) | \$ 3,340,468 | Attachment SNN-2, p. 17 line 563 |
| 116 | Sales Expense: | | | | | | | |
| 117 | Sales Expense - Supervision | 911 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 118 | Demonstrations & Selling | 912 | 36,556 | 45,716 | 408,186 | (54,903) | 353,283 | Attachment SNN-2, p. 17 line 571 |
| 119 | Advertising Expense - Sales | 913 | - | - | - | - | - | |
| 120 | Miscellaneous Sales Expense | 916 | 766 | 712 | 5,918 | 7 | 5,925 | Attachment SNN-2, p. 17 line 578 |
| 121 | Total Sales Expense | | \$ 37,321 | \$ 46,428 | \$ 414,104 | \$ (54,896) | \$ 359,207 | Attachment SNN-2, p. 17 line 580 |
| 122 | Total Customer Service & Sales Expense | | \$ 2,432,366 | \$ 2,819,011 | \$ 23,673,451 | \$(19,973,776) | \$ 3,699,675 | |
| 123 | Total Customer Operations Expense | | \$ 4,327,943 | \$ 4,734,594 | \$ 47,208,200 | \$(19,026,516) | \$ 28,181,685 | |
| 124 | Administrative & General Expense: | | | | | | | |
| 125 | Administrative Salaries | 920 | \$ 3,124,176 | \$ 2,096,285 | \$ 32,558,639 | \$ (627,762) | \$ 31,930,876 | Attachment SNN-2, p. 17 line 591 |
| 126 | Office Supplies & Expense | 921 | 1,976,352 | 1,991,273 | 24,295,290 | (18,208) | 24,277,083 | Attachment SNN-2, p. 18 line 602 |
| 127 | A&G Expense Transferred | 922 | (2,086,598) | (2,125,030) | (24,585,018) | - | (24,585,018) | Attachment SNN-2, p. 18 line 605 |
| 128 | Outside Services | 923 | 803,639 | 621,486 | 6,934,839 | (239) | 6,934,600 | Attachment SNN-2, p. 18 line 610 |
| 129 | Property Insurance | 924 | 427,787 | 422,476 | 4,755,380 | - | 4,755,380 | Attachment SNN-2, p. 18 line 613 |
| 130 | Injuries and Damages | 925 | 980,597 | 975,915 | 9,306,423 | (411) | 9,306,013 | Attachment SNN-2, p. 18 line 618 |
| 131 | Pensions & Benefits | 926 | 374,651 | 2,999,617 | 27,409,486 | 541,672 | 27,951,157 | Attachment SNN-2, p. 18 line 625 + 628 |
| 132 | Regulatory Commission Expense | 928 | 574,217 | 638,954 | 6,572,639 | - | 6,572,639 | Attachment SNN-2, p. 18-19 lines 630-644 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - Total Company

(a) Base Period

| Line No. | Description | FERC Acct. No. | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 | March 2022 | April 2022 |
|----------|---|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 133 | Duplicate Charges - Electric | 929 | (102,267) | (130,938) | (95,151) | (115,429) | (80,532) | (76,736) | (104,661) | (120,323) | (136,064) | (141,750) |
| 134 | Miscellaneous | 930 | 223,868 | 364,318 | 149,163 | 151,621 | 139,571 | 254,773 | 212,791 | 283,955 | 429,391 | 146,423 |
| 135 | Rents | 931 | 2,586,032 | 1,458,864 | 1,535,248 | 1,350,259 | 1,440,006 | 1,436,878 | 1,576,151 | 1,664,570 | 1,512,654 | 1,530,533 |
| 136 | Maintenance of Structures | 932 | - | - | - | - | - | - | - | - | - | - |
| 137 | Maintenance of General Plant | 935 | 44,351 | 28,321 | 32,327 | 42,060 | 30,252 | 137,701 | 37,797 | 29,213 | 50,267 | 43,218 |
| 138 | Recoverable Contributions and Donations | | - | - | - | - | - | - | - | - | - | - |
| 139 | Total Administrative & General Expense | | \$ 9,943,604 | \$ 8,822,681 | \$ 7,152,679 | \$ 9,167,283 | \$ 8,709,276 | \$ 10,285,973 | \$ 8,971,514 | \$ 9,014,150 | \$ 9,722,447 | \$ 9,480,995 |
| 140 | Total O&M Expense | | \$ 45,605,716 | \$ 44,963,516 | \$ 40,360,660 | \$ 45,648,225 | \$ 45,114,643 | \$ 36,511,265 | \$ 44,569,943 | \$ 43,693,993 | \$ 47,548,065 | \$ 42,183,676 |
| | Operations and Maintenance Expenses - | | | | | | | | | | | |
| 141 | Litigation Expenses(1) | | | | | | | | | | | |
| 142 | Outside Services- Legal | 923 | | | | | | | | | | |
| 143 | Litigation | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 144 | Non-litigation | | 43,571 | 50,137 | (13,133) | 67,143 | 105,371 | 102,708 | 13,780 | 137,456 | 135,439 | 50,287 |
| 145 | Total | | \$ 43,571 | \$ 50,137 | \$ (13,133) | \$ 67,143 | \$ 105,371 | \$ 102,708 | \$ 13,780 | \$ 137,456 | \$ 135,439 | \$ 50,287 |
| 146 | Other Outside Services | 923 | \$ 634,502 | \$ 453,544 | \$ 262,668 | \$ 335,327 | \$ 430,674 | \$ 714,179 | \$ 403,649 | \$ 451,694 | \$ 613,927 | \$ 516,792 |
| 147 | Total Outside Services | 923 | \$ 678,073 | \$ 503,680 | \$ 249,535 | \$ 402,470 | \$ 536,046 | \$ 816,887 | \$ 417,429 | \$ 589,150 | \$ 749,365 | \$ 567,078 |

⁽¹⁾ For the Base Period, SPS has recorded all litigation expenses in Account 923. As such, there are no litigation expenses recorded in Accounts 920 or 928.

Note: Amounts may appear to not total or tie due to rounding.

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - Total Company

(a) Base Period

| Line No. | Description | FERC Acct. No. | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period Total Company | Reference |
|--|---|----------------|----------------------|----------------------|-----------------------|-------------------------|------------------------------------|--|
| 133 | Duplicate Charges - Electric | 929 | (113,072) | (111,001) | (1,327,925) | - | (1,327,925) | Attachment SNN-2, p. 19 line 647 |
| 134 | Miscellaneous | 930 | 564,629 | 278,465 | 3,198,967 | (1,245,460) | 1,953,507 | Attachment SNN-2, p. 19 line 652 + 657 |
| 135 | Rents | 931 | 1,520,145 | 1,512,868 | 19,124,209 | - | 19,124,209 | Attachment SNN-2, p. 19 line 662 |
| 136 | Maintenance of Structures | 932 | - | - | - | - | - | |
| 137 | Maintenance of General Plant | 935 | 41,092 | 52,201 | 568,799 | (815) | 567,984 | Attachment SNN-2, p. 19 line 667 |
| 138 | Recoverable Contributions and Donations | | - | - | - | 99,295 | 99,295 | Attachment SNN-2, p. 19 line 670 |
| 139 | Total Administrative & General Expense | | \$ 8,187,616 | \$ 9,353,510 | \$ 108,811,728 | \$ (1,251,927) | \$ 107,559,801 | Attachment SNN-2, p. 19 line 672 |
| 140 | Total O&M Expense | | \$ 46,324,615 | \$ 38,903,536 | \$ 521,427,852 | \$ (26,743,925) | \$ 494,683,927 | Attachment SNN-2, p. 19 line 674 |
| Operations and Maintenance Expenses - | | | | | | | | |
| 141 | Litigation Expenses(1) | | | | | | | |
| 142 | Outside Services- Legal | 923 | | | | | | |
| 143 | Litigation | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 144 | Non-litigation | | 43,469 | 63,200 | 799,427 | - | 799,427 | |
| 145 | Total | | \$ 43,469 | \$ 63,200 | \$ 799,427 | \$ - | \$ 799,427 | |
| 146 | Other Outside Services | 923 | \$ 760,170 | \$ 558,287 | \$ 6,135,412 | \$ (239) | \$ 6,135,173 | |
| 147 | Total Outside Services | 923 | \$ 803,639 | \$ 621,486 | \$ 6,934,839 | \$ (239) | \$ 6,934,600 | Attachment SNN-2, p. 18 line 610 |

(1) For the Base Period SPS has recorded all litigation expenses in Account No. 923. As such, there are no litigation expenses recorded in accounts 920 or 928. Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

Please refer to Attachment SNN-8 to the Direct Testimony of Stephanie N. Niemi for descriptions of adjustments by FERC account.

Notations in the Reference column above are referring to Attachments to the Direct Testimony of Stephanie N. Niemi..

Southwestern Public Service Company
Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period Total Company | Linkage Period Adjustments | Adjusted Linkage Period Total Company | Reference |
|----------|---|----------------|------------------------------------|----------------------------|---------------------------------------|---|
| 1 | Steam Production Operation: | | | | | |
| 2 | Supervision & Engineering | 500 | \$ 3,744,329 | \$ 129,232 | \$ 3,873,561 | Attachment SNN-2, p. 4 line 6 Attachment SNN-6, p. 6 line 13 |
| 3 | Fuel (Transportation & Handling) | 501 | 29,088,740 | 7,874,695 | 36,963,435 | Attachment SNN-2, p. 4 line 9 + 15 Attachment SNN-6, p. 6 line 18 + 28 |
| 4 | Steam Expense | 502 | 11,876,629 | 267,649 | 12,144,278 | Attachment SNN-2, p. 4 line 23 Attachment SNN-6, p. 6 line 41 |
| 5 | Electric Expense | 505 | 8,457,222 | 204,495 | 8,661,716 | Attachment SNN-2, p. 4 line 29 Attachment SNN-6, p. 7 line 51 |
| 6 | Miscellaneous | 506 | 15,012,403 | 359,231 | 15,371,634 | Attachment SNN-2, p. 4 line 40 Attachment SNN-6, p. 7 line 69 |
| 7 | Rent | 507 | 2,253,282 | - | 2,253,282 | Attachment SNN-2, p. 5 line 44 Attachment SNN-6, p. 7 line 73 |
| 8 | Supplies and Expenses | 508 | - | - | - | |
| 9 | Allowances | 509 | - | 594,876 | 594,876 | Attachment SNN-6, p. 7 line 79 |
| 10 | Total Steam Production Operation | | \$ 70,432,605 | \$ 9,430,178 | \$ 79,862,783 | |
| 11 | Steam Production Maintenance: | | | | | |
| 12 | Supervision & Engineering | 510 | \$ 796,179 | \$ 22,209 | \$ 818,388 | Attachment SNN-2, p. 5 line 51 Attachment SNN-6, p. 8 line 92 |
| 13 | Structures | 511 | 3,924,350 | 44,626 | 3,968,976 | Attachment SNN-2, p. 5 line 58 Attachment SNN-6, p. 8 line 104 |
| 14 | Boilers | 512 | 12,475,803 | 202,586 | 12,678,389 | Attachment SNN-2, p. 5 line 67 Attachment SNN-6, p. 8 line 120 |
| 15 | Electric Plant | 513 | 8,199,023 | 104,809 | 8,303,832 | Attachment SNN-2, p. 5 line 76 Attachment SNN-6, p. 9 line 136 |
| 16 | Miscellaneous Plant | 514 | 7,671,994 | 139,487 | 7,811,481 | Attachment SNN-2, p. 5 line 83 Attachment SNN-6, p. 9 line 148 |
| 17 | Steam Production (Nonmajor) | 515 | - | - | - | |
| 18 | Total Steam Production Maintenance | | \$ 33,067,348 | \$ 513,717 | \$ 33,581,065 | |
| 19 | Total Steam Production O&M | | \$ 103,499,953 | \$ 9,943,896 | \$ 113,443,848 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period Total Company | Linkage Period Adjustments | Adjusted Linkage Period Total Company | Reference |
|-----------|--|----------------|------------------------------------|----------------------------|---------------------------------------|---|
| 20 | Combustion Turbine Production Operation: | | | | | |
| 21 | Supervision & Engineering | 546 | \$ 766,221 | \$ 22,089 | \$ 788,310 | Attachment SNN-2, p. 6 line 90 + 94 Attachment SNN-6, p. 9 line 159 + 167 |
| 22 | Fuel Handling | 547 | - | - | - | |
| 23 | Generation Expense | 548 | 471,775 | 12,413 | 484,188 | Attachment SNN-2, p. 6 line 101 Attachment SNN-6, p. 10 line 180 |
| 24 | Miscellaneous | 549 | 9,114,515 | (1,372,520) | 7,741,995 | Attachment SNN-2, p. 6 line 110 + 115 Attachment SNN-6, p. 10 line 195 + 202 |
| 25 | Rents | 550 | 4,915,022 | - | 4,915,022 | Attachment SNN-2, p. 6 line 120 + 123 Attachment SNN-6, p. 10 line 207 + 210 |
| 26 | Total Combustion Turbine Production Operation | | \$ 15,267,531 | \$ (1,338,018) | \$ 13,929,513 | |
| 27 | Combustion Turbine Production Maintenance: | | | | | |
| 28 | Supervision & Engineering | 551 | \$ 854,828 | \$ 23,128 | \$ 877,956 | Attachment SNN-2, p. 7 line 130 + 134 Attachment SNN-6, p. 11 line 221 + 229 |
| 29 | Structures | 552 | 571,487 | 4,403 | 575,891 | Attachment SNN-2, p. 7 line 142 + 146 Attachment SNN-6, p. 11 line 241 + 249 |
| 30 | Electric Plant | 553 | 1,595,872 | 34,794 | 1,630,666 | Attachment SNN-2, p. 7 line 156 + 160 Attachment SNN-6, p. 12 line 265 + 273 |
| 31 | Miscellaneous Plant | 554 | 8,195,264 | (1,379,519) | 6,815,746 | Attachment SNN-2, p. 7 line 169 + p.8 line 175 Attachment SNN-6, p. 12 line 288 + 300 |
| 32 | Total Combustion Turbine Production Maintenance | | \$ 11,217,451 | \$ (1,317,193) | \$ 9,900,259 | |
| 33 | Total Combustion Turbine Production O&M | | \$ 26,484,983 | \$ (2,655,211) | \$ 23,829,772 | |
| 34 | System Control and Dispatch: | | | | | |
| 35 | System Load Control | 556 | \$ 971,497 | \$ 30,701 | \$ 1,002,199 | Attachment SNN-2, p. 8 line 181 Attachment SNN-6, p. 13 line 310 |
| 36 | Other Expenditures | 557 | 1,707,568 | 71,148 | 1,778,716 | Attachment SNN-2, p. 8 line 188 + 192 + 196 Attachment SNN-6, p. 13 line 321 + 325 + 329 |
| 37 | Total System Control and Dispatch | | \$ 2,679,065 | \$ 101,849 | \$ 2,780,914 | |
| 38 | Total Non-Fuel Production O&M | | \$ 132,664,000 | \$ 7,390,534 | \$ 140,054,535 | Attachment SNN-2, p. 8 line 198 Attachment SNN-6, p. 13 line 331 |
| 39 | Transmission Operations: | | | | | |
| 40 | Supervision & Engineering | 560 | \$ 7,334,784 | \$ 224,220 | \$ 7,559,004 | Attachment SNN-2, p. 8 line 208 Attachment SNN-6, p. 13 line 347 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period Total Company | Linkage Period Adjustments | Adjusted Linkage Period Total Company | Reference |
|----------|---|----------------|------------------------------------|----------------------------|---------------------------------------|---|
| 41 | Load Dispatch | 561 | - | - | - | |
| 42 | Load Dispatch - Reliability | 561.1 | 10,718 | 420 | 11,138 | Attachment SNN-2, p. 8 line 213 Attachment SNN-6, p. 14 line 356 |
| 43 | Load Dispatch - Monitor and Operate Transmission System | 561.2 | 3,152,019 | 88,381 | 3,240,400 | Attachment SNN-2, p. 9 line 220 Attachment SNN-6, p. 14 line 369 |
| 44 | Load Dispatch - Transmission Service and Scheduling | 561.3 | - | - | - | |
| 45 | Load Dispatch - Scheduling, System Control and Dispatching Services | 561.4 | 4,085,855 | - | 4,085,855 | Attachment SNN-2, p. 9 line 223 + 226 Attachment SNN-6, p. 14 line 372 + 375 |
| 46 | Reliability, Planning and Standards Development | 561.5 | 45 | - | 45 | Attachment SNN-2, p. 9 line 229 Attachment SNN-6, p. 14 line 378 |
| 47 | Transmission Service Studies | 561.6 | 146,028 | 681 | 146,708 | Attachment SNN-2, p. 9 line 234 Attachment SNN-6, p. 14 line 387 |
| 48 | Generation Interconnection Studies | 561.7 | 106,195 | 4,498 | 110,692 | Attachment SNN-2, p. 9 line 239 Attachment SNN-6, p. 15 line 396 |
| 49 | Reliability, Planning and Standards Development Services | 561.8 | 2,935,048 | - | 2,935,048 | Attachment SNN-2, p. 9 line 242 + 245 Attachment SNN-6, p. 15 line 399 + 402 |
| 50 | Station Equipment | 562 | 1,332,499 | 52,138 | 1,384,637 | Attachment SNN-2, p. 9 line 250 Attachment SNN-6, p. 15 line 411 |
| 51 | Overhead Lines | 563 | 1,216,407 | 14,409 | 1,230,816 | Attachment SNN-2, p. 10 line 257 Attachment SNN-6, p. 15 line 424 |
| 52 | Underground Lines | 564 | 371 | 14 | 385 | Attachment SNN-2, p. 10 line 262 Attachment SNN-6, p. 15 line 433 |
| 53 | Miscellaneous | 566 | 3,723,728 | 71,429 | 3,795,157 | Attachment SNN-2, p. 11 line 321 Attachment SNN-6, p. 17 line 498 |
| 54 | Rents | 567 | 1,492,817 | - | 1,492,817 | Attachment SNN-2, p. 11 line 325 Attachment SNN-6, p. 17 line 502 |
| 55 | Total Transmission Operations | | \$ 25,536,513 | \$ 456,191 | \$ 25,992,704 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period Total Company | Linkage Period Adjustments | Adjusted Linkage Period Total Company | Reference |
|----------|---|----------------|------------------------------------|----------------------------|---------------------------------------|--|
| 56 | Transmission Maintenance: | | | | | |
| 57 | Supervision & Engineering | 568 | \$ - | \$ - | \$ - | |
| 58 | Structures | 569 | 3,052 | - | 3,052 | Attachment SNN-2, p. 11 line 328 Attachment SNN-6, p. 17 line 505 |
| 59 | Station Equipment | 570 | 1,352,397 | 20,777 | 1,373,174 | Attachment SNN-2, p. 11 line 333 Attachment SNN-6, p. 17 line 514 |
| 60 | Overhead Lines | 071 | 961,186 | 3,522 | 964,709 | Attachment SNN-2, p. 12 line 341 Attachment SNN-6, p. 18 line 528 |
| 61 | Underground Lines | 572 | - | - | - | |
| 62 | Miscellaneous | 573 | - | - | - | |
| 63 | | | \$ 2,316,635 | \$ 24,299 | \$ 2,340,934 | |
| 64 | Wheeling: | | | | | |
| 65 | Wheeling | 565 | \$ 159,176,942 | \$ - | \$ 159,176,942 | Attachment SNN-2, p. 10 and 11 lines 264-312 Attachment SNN-6, p. 15 through 17 lines 435-483 |
| 66 | | | \$ 159,176,942 | \$ - | \$ 159,176,942 | |
| 67 | Total Transmission O&M | | \$ 187,030,090 | \$ 480,490 | \$ 187,510,580 | Attachment SNN-2, p. 12 line 343 Attachment SNN-6, p. 18 line 530 |
| 68 | Regional Market: | | | | | |
| 69 | Operation Supervision | 575.1 | \$ 163,811 | \$ 4,881 | \$ 168,692 | Attachment SNN-2, p. 14 line 461 Attachment SNN-6, p. 22 line 739 |
| 70 | Day-Ahead and Real-Time Market Administration | 575.2 | 394,850 | 13,259 | 408,109 | Attachment SNN-2, p. 14 line 467 Attachment SNN-6, p. 23 line 749 |
| 71 | Transmission Rights Market Administration | 575.3 | - | - | - | |
| 72 | Capacity Market Administration | 575.4 | - | - | - | |
| 73 | Ancillary Services Market Administration | 575.5 | 918 | 31 | 949 | Attachment SNN-2, p. 15 line 472 Attachment SNN-6, p. 23 line 758 |
| 74 | Market Monitoring and Compliance | 575.6 | 918 | 31 | 949 | Attachment SNN-2, p. 15 line 477 Attachment SNN-6, p. 23 line 767 |
| 75 | Market Administration, Monitoring and Compliance Services | 575.7 | 8,650,669 | - | 8,650,669 | Attachment SNN-2, p. 15 line 482 Attachment SNN-6, p. 23 line 772 |
| 76 | Regional Market Rents | 575.8 | 27,990 | - | 27,990 | Attachment SNN-2, p. 15 line 486 Attachment SNN-6, p. 23 line 776 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period Total Company | Linkage Period Adjustments | Adjusted Linkage Period Total Company | Reference |
|----------|----------------------------------|----------------|------------------------------------|----------------------------|---------------------------------------|--|
| 77 | Total Regional Market | | \$ 9,239,156 | \$ 18,202 | \$ 9,257,358 | Attachment SNN-2, p. 15 line 488 Attachment SNN-6, p. 23 line 778 |
| 78 | Distribution Operations: | | | | | |
| 79 | Supervision | 580 | \$ 6,057,470 | \$ 152,261 | \$ 6,209,730 | Attachment SNN-2, p. 12 line 351 Attachment SNN-6, p. 18 line 545 |
| 80 | Load Dispatch | 581 | 398,496 | 3,562 | 402,058 | Attachment SNN-2, p. 12 line 357 Attachment SNN-6, p. 18 line 555 |
| 81 | Station Equipment | 582 | 1,038,207 | 26,125 | 1,064,332 | Attachment SNN-2, p. 12 line 362 Attachment SNN-6, p. 18 line 564 |
| 82 | Overhead Lines | 583 | 2,016,135 | 47,756 | 2,063,891 | Attachment SNN-2, p. 12 line 369 Attachment SNN-6, p. 19 line 578 |
| 83 | Underground Lines | 584 | 833,512 | 4,536 | 838,048 | Attachment SNN-2, p. 12 line 375 Attachment SNN-6, p. 19 line 589 |
| 84 | Street Lighting | 585 | 544,405 | 15,626 | 560,031 | Attachment SNN-2, p. 12 line 382 Attachment SNN-6, p. 19 line 602 |
| 85 | Metering | 586 | 1,645,126 | 112,917 | 1,758,043 | Attachment SNN-2, p. 13 line 389 Attachment SNN-6, p. 20 line 615 |
| 86 | Customer Installations | 587 | 568,497 | 17,911 | 586,408 | Attachment SNN-2, p. 13 line 394 Attachment SNN-6, p. 20 line 624 |
| 87 | Miscellaneous | 588 | 6,522,756 | 587,595 | 7,110,351 | Attachment SNN-2, p. 13 line 403 Attachment SNN-6, p. 20 line 640 |
| 88 | Rents | 589 | 2,021,984 | - | 2,021,984 | Attachment SNN-2, p. 13 line 407 Attachment SNN-6, p. 20 line 644 |
| 89 | | | \$ 21,646,587 | \$ 968,289 | \$ 22,614,877 | |
| 90 | Distribution Maintenance: | | | | | |
| 91 | Supervision | 590 | \$ 14,258 | \$ 465 | \$ 14,723 | Attachment SNN-2, p. 13 line 412 Attachment SNN-6, p. 21 line 653 |
| 92 | Structures | 591 | - | - | - | |
| 93 | Station Equipment | 592 | 590,403 | 9,395 | 599,798 | Attachment SNN-2, p. 13 line 417 + line 421 Attachment SNN-6, p. 21 line 662 + line 668 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period Total Company | Linkage Period Adjustments | Adjusted Linkage Period Total Company | Reference |
|----------|--|----------------|------------------------------------|----------------------------|---------------------------------------|--|
| 94 | Overhead Lines | 593 | 7,423,222 | 477,267 | 7,900,489 | Attachment SNN-2, p. 14 line 430 Attachment SNN-6, p. 21 line 685 |
| 95 | Underground Lines | 594 | (15,234) | 3,283 | (11,951) | Attachment SNN-2, p. 14 line 436 Attachment SNN-6, p. 21 line 696 |
| 96 | Transformers | 595 | - | - | - | |
| 97 | Street Lighting | 596 | 165,545 | 1,862 | 167,407 | Attachment SNN-2, p. 14 line 441 Attachment SNN-6, p. 22 line 705 |
| 98 | Metering | 597 | 97,767 | 2,809 | 100,576 | Attachment SNN-2, p. 14 line 446 Attachment SNN-6, p. 22 line 714 |
| 99 | Miscellaneous | 598 | 86,646 | 2,620 | 89,267 | Attachment SNN-2, p. 14 line 451 Attachment SNN-6, p. 22 line 723 |
| 100 | Total Distribution Maintenance | | \$ 8,362,608 | \$ 497,700 | \$ 8,860,308 | |
| 101 | Total Distribution O&M | | \$ 30,009,195 | \$ 1,465,990 | \$ 31,475,184 | Attachment SNN-2, p. 14 line 453 Attachment SNN-6, p. 22 line 725 |
| 102 | Customer Accounting Expense: | | | | | |
| 103 | Supervision | 901 | \$ 39,620 | \$ 1,153 | \$ 40,773 | Attachment SNN-2, p. 15 line 494 Attachment SNN-6, p. 24 line 788 |
| 104 | Meter Reading | 902 | 5,747,225 | 134,679 | 5,881,904 | Attachment SNN-2, p. 15 line 502 Attachment SNN-6, p. 24 line 802 |
| 105 | Billing & Cashiering | 903 | 9,662,522 | 151,813 | 9,814,335 | Attachment SNN-2, p. 16 line 512 Attachment SNN-6, p. 24 line 818 |
| 106 | Uncollectible Accounts | 904 | 8,897,707 | - | 8,897,707 | Attachment SNN-2, p. 16 line 516 + 519 Attachment SNN-6, p. 24 line 823 + 826 |
| 107 | Miscellaneous | 905 | 115,966 | 732 | 116,698 | Attachment SNN-2, p. 16 line 526 Attachment SNN-6, p. 25 line 839 |
| 108 | Customer Deposit Interest Expense | DEPINT | 18,969 | - | 18,969 | Attachment SNN-2, p. 16 line 529 Attachment SNN-6, p. 25 line 842 |
| 109 | Total Customer Accounting Expense | | \$ 24,482,009 | \$ 288,377 | \$ 24,770,386 | Attachment SNN-2, p. 16 line 531 Attachment SNN-6, p. 25 line 844 |
| 110 | Customer Service Expense: | | | | | |
| 111 | Supervision | 907 | \$ - | \$ - | \$ - | |
| 112 | Customer Assistance | 908 | 2,957,532 | 85,514 | 3,043,046 | Attachment SNN-2, p. 16 line 539 + 543 + 547 + 550 Attachment SNN-6, p. 25 line 858 + 862 + 866 + 871 |
| 113 | Advertisement | 909 | 340,184 | - | 340,184 | Attachment SNN-2, p. 16 line 554 Attachment SNN-6, p. 26 line 875 |
| 114 | Miscellaneous | 910 | 42,752 | 191 | 42,943 | Attachment SNN-2, p. 17 line 561 Attachment SNN-6, p. 26 line 888 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period Total Company | Linkage Period Adjustments | Adjusted Linkage Period Total Company | Reference |
|----------|---|----------------|------------------------------------|----------------------------|---------------------------------------|--|
| 115 | Total Customer Service Expense | | \$ 3,340,468 | \$ 85,705 | \$ 3,426,173 | Attachment SNN-2, p. 17 line 563 Attachment SNN-6, p. 26 line 890 |
| 116 | Sales Expense: | | | | | |
| 117 | Sales Expense - Supervision | 911 | \$ - | \$ - | \$ - | |
| 118 | Demonstrations & Selling | 912 | 353,283 | 9,876 | 363,159 | Attachment SNN-2, p. 17 line 571 Attachment SNN-6, p. 26 line 904 |
| 119 | Advertising Expense - Sales | 913 | - | - | - | |
| 120 | Miscellaneous Sales Expense | 916 | 5,925 | 25 | 5,949 | Attachment SNN-2, p. 17 line 578 Attachment SNN-6, p. 26 line 917 |
| 121 | Total Sales Expense | | \$ 359,207 | \$ 9,900 | \$ 369,108 | Attachment SNN-2, p. 17 line 580 Attachment SNN-6, p. 27 line 919 |
| 122 | Total Customer Service & Sales Expense | | \$ 3,699,675 | \$ 95,606 | \$ 3,795,281 | |
| 123 | Total Customer Operations Expense | | \$ 28,181,685 | \$ 383,982 | \$ 28,565,667 | |
| 124 | Administrative & General Expense: | | | | | |
| 125 | Administrative Salaries | 920 | \$ 31,930,876 | \$ 1,061,117 | \$ 32,991,993 | Attachment SNN-2, p. 17 line 591 Attachment SNN-6, p. 27 line 936 |
| 126 | Office Supplies & Expense | 921 | 24,277,083 | 2,806,761 | 27,083,844 | Attachment SNN-2, p. 18 line 602 Attachment SNN-6, p. 27 line 953 |
| 127 | A&G Expense Transferred | 922 | (24,585,018) | - | (24,585,018) | Attachment SNN-2, p. 18 line 605 Attachment SNN-6, p. 27 line 956 |
| 128 | Outside Services | 923 | 6,934,600 | - | 6,934,600 | Attachment SNN-2, p. 18 line 610 Attachment SNN-6, p. 28 line 961 |
| 129 | Property Insurance | 924 | 4,755,380 | 994,814 | 5,750,194 | Attachment SNN-2, p. 18 line 613 Attachment SNN-6, p. 28 line 966 |
| 130 | Injuries and Damages | 925 | 9,306,013 | 2,205,932 | 11,511,944 | Attachment SNN-2, p. 18 line 618 Attachment SNN-6, p. 28 line 973 |
| 131 | Pensions & Benefits | 926 | 27,951,157 | (2,027,108) | 25,924,049 | Attachment SNN-2, p. 18 line 625 + 628 Attachment SNN-6, p. 28 line 984 + 987 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period Total Company | Linkage Period Adjustments | Adjusted Linkage Period Total Company | Reference |
|--|---|----------------|------------------------------------|----------------------------|---------------------------------------|---|
| 132 | Regulatory Commission Expense | 928 | 6,572,639 | - | 6,572,639 | Attachment SNN-2, p. 18-19 lines 630-644 Attachment SNN-6, p. 28-29 lines 989-1005 |
| 133 | Duplicate Charges - Electric | 929 | (1,327,925) | - | (1,327,925) | Attachment SNN-2, p. 19 line 647 Attachment SNN-6, p. 29 line 1008 |
| 134 | Miscellaneous | 930 | 1,953,507 | - | 1,953,507 | Attachment SNN-2, p. 19 line 652 + 657 Attachment SNN-6, p. 29 line 1013 + 1018 |
| 135 | Rents | 931 | 19,124,209 | - | 19,124,209 | Attachment SNN-2, p. 19 line 662 Attachment SNN-6, p. 29 line 1023 |
| 136 | Maintenance of Structures | 932 | - | - | - | |
| 137 | Maintenance of General Plant | 935 | 567,984 | - | 567,984 | Attachment SNN-2, p. 19 line 667 Attachment SNN-6, p. 29 line 1028 |
| 138 | Recoverable Contributions and Donations | | 99,295 | - | 99,295 | Attachment SNN-2, p. 19 line 670 Attachment SNN-6, p. 29 line 1031 |
| 139 | Total Administrative & General Expense | | \$ 107,559,801 | \$ 5,041,516 | \$ 112,601,317 | Attachment SNN-2, p. 19 line 672 Attachment SNN-6, p. 29 line 1033 |
| 140 | Total O&M Expense | | \$ 494,683,927 | \$ 14,780,714 | \$ 509,464,640 | Attachment SNN-2, p. 19 line 674 Attachment SNN-6, p. 29 line 1035 |
| Operations and Maintenance Expenses - | | | | | | |
| 141 | Litigation Expenses(1) | | | | | |
| 142 | Outside Services- Legal | 923 | | | | |
| 143 | Litigation | | \$ - | \$ - | \$ - | |
| 144 | Non-litigation | | 799,427 | - | 799,427 | |
| 145 | Total | | \$ 799,427 | \$ - | \$ 799,427 | |
| 146 | Other Outside Services | 923 | \$ 6,135,173 | \$ - | \$ 6,135,173 | |
| 147 | Total Outside Services | 923 | \$ 6,934,600 | \$ - | \$ 6,934,600 | Attachment SNN-2, p. 18 line 610 Attachment SNN-6, p. 28 line 961 |

⁽¹⁾ For the Base Period, SPS has recorded all legal expenses in Account 923. As such, there are no legal expenses recorded in Accounts 920 or 928.

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

Please refer to Attachment SNN-8 to the Direct Testimony of Stephanie N. Niemi for descriptions of adjustments by FERC account.

Notations in the Reference column above are referring to Attachments to the Direct Testimony of Stephanie N. Niemi.

Southwestern Public Service Company

Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period Total Company | Test Year Period Adjustments | Adjusted Test Year Period Total Company | Reference |
|----------|---|----------------|---------------------------------------|------------------------------|---|-------------------------------------|
| 1 | Steam Production Operation: | | | | | |
| 2 | Supervision & Engineering | 500 | \$ 3,873,561 | \$ 148,257 | \$ 4,021,818 | Attachment SNN-6, p. 6 line 13 |
| 3 | Fuel (Transportation & Handling) | 501 | 36,963,435 | 1,288,109 | 38,251,545 | Attachment SNN-6, p. 6 line 18 + 28 |
| 4 | Steam Expense | 502 | 12,144,278 | 280,336 | 12,424,615 | Attachment SNN-6, p. 6 line 41 |
| 5 | Electric Expense | 505 | 8,661,716 | 224,031 | 8,885,748 | Attachment SNN-6, p. 7 line 51 |
| 6 | Miscellaneous | 506 | 15,371,634 | 404,074 | 15,775,708 | Attachment SNN-6, p. 7 line 69 |
| 7 | Rent | 507 | 2,253,282 | - | 2,253,282 | Attachment SNN-6, p. 7 line 73 |
| 8 | Supplies and Expenses | 508 | - | - | - | |
| 9 | Allowances | 509 | 594,876 | 1,813,094 | 2,407,971 | Attachment SNN-6, p. 7 line 79 |
| 10 | Total Steam Production Operation | | \$ 79,862,783 | \$ 4,157,903 | \$ 84,020,687 | |
| 11 | Steam Production Maintenance: | | | | | |
| 12 | Supervision & Engineering | 510 | \$ 818,388 | \$ 24,629 | \$ 843,017 | Attachment SNN-6, p. 8 line 92 |
| 13 | Structures | 511 | 3,968,976 | 32,653 | 4,001,629 | Attachment SNN-6, p. 8 line 104 |
| 14 | Boilers | 512 | 12,678,389 | 224,594 | 12,902,983 | Attachment SNN-6, p. 8 line 120 |
| 15 | Electric Plant | 513 | 8,303,832 | 103,031 | 8,406,862 | Attachment SNN-6, p. 9 line 136 |
| 16 | Miscellaneous Plant | 514 | 7,811,481 | 143,486 | 7,954,967 | Attachment SNN-6, p. 9 line 148 |
| 17 | Steam Production (Nonmajor) | 515 | - | - | - | |
| 18 | Total Steam Production Maintenance | | \$ 33,581,065 | \$ 528,394 | \$ 34,109,458 | |
| 19 | Total Steam Production O&M | | \$ 113,443,848 | \$ 4,686,297 | \$ 118,130,145 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period Total Company | Test Year Period Adjustments | Adjusted Test Year Period Total Company | Reference |
|-----------|--|----------------|---------------------------------------|------------------------------|---|--|
| 20 | Combustion Turbine Production Operation: | | | | | |
| 21 | Supervision & Engineering | 546 | \$ 788,310 | \$ 26,865 | \$ 815,175 | Attachment SNN-6, p. 9 line 159 + 167 |
| 22 | Fuel Handling | 547 | - | - | - | |
| 23 | Generation Expense | 548 | 484,188 | 13,990 | 498,178 | Attachment SNN-6, p. 10 line 180 |
| 24 | Miscellaneous | 549 | 7,741,995 | (502,275) | 7,239,720 | Attachment SNN-6, p. 10 line 195 + 202 |
| 25 | Rents | 550 | 4,915,022 | - | 4,915,022 | Attachment SNN-6, p. 10 line 207 + 210 |
| 26 | Total Combustion Turbine Production Operation | | \$ 13,929,513 | \$ (461,419) | \$ 13,468,095 | |
| 27 | Combustion Turbine Production Maintenance: | | | | | |
| 28 | Supervision & Engineering | 551 | \$ 877,956 | \$ 28,091 | \$ 906,047 | Attachment SNN-6, p. 11 line 221 + 229 |
| 29 | Structures | 552 | 575,891 | 4,823 | 580,714 | Attachment SNN-6, p. 11 line 241 + 249 |
| 30 | Electric Plant | 553 | 1,630,666 | 40,183 | 1,670,849 | Attachment SNN-6, p. 12 line 265 + 273 |
| 31 | Miscellaneous Plant | 554 | 6,815,746 | (510,706) | 6,305,040 | Attachment SNN-6, p. 12 line 288 + 300 |
| 32 | Total Combustion Turbine Production Maintenance | | \$ 9,900,259 | \$ (437,608) | \$ 9,462,650 | |
| 33 | Total Combustion Turbine Production O&M | | \$ 23,829,772 | \$ (899,027) | \$ 22,930,745 | |
| 34 | System Control and Dispatch: | | | | | |
| 35 | System Load Control | 556 | \$ 1,002,199 | \$ 37,438 | \$ 1,039,637 | Attachment SNN-6, p. 13 line 310 |
| 36 | Other Expenditures | 557 | 1,778,716 | 86,971 | 1,865,686 | Attachment SNN-6, p. 13 line 321 + 325 + 329 |
| 37 | Total System Control and Dispatch | | \$ 2,780,914 | \$ 124,409 | \$ 2,905,323 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period Total Company | Test Year Period Adjustments | Adjusted Test Year Period Total Company | Reference |
|----------|---|----------------|---------------------------------------|------------------------------|---|--|
| 38 | Total Non-Fuel Production O&M | | \$ 140,054,535 | \$ 3,911,678 | \$ 143,966,213 | Attachment SNN-6, p. 13 line 331 |
| 39 | Transmission Operations: | | | | | |
| 40 | Supervision & Engineering | 560 | \$ 7,559,004 | \$ 269,982 | \$ 7,828,986 | Attachment SNN-6, p. 13 line 347 |
| 41 | Load Dispatch | 561 | - | - | - | |
| 42 | Load Dispatch - Reliability | 561.1 | 11,138 | 459 | 11,597 | Attachment SNN-6, p. 14 line 356 |
| 43 | Load Dispatch - Monitor and Operate Transmission System | 561.2 | 3,240,400 | 97,587 | 3,337,987 | Attachment SNN-6, p. 14 line 369 |
| 44 | Load Dispatch - Transmission Service and Scheduling | 561.3 | - | - | - | |
| 45 | Load Dispatch - Scheduling, System Control and Dispatching Services | 561.4 | 4,085,855 | - | 4,085,855 | Attachment SNN-6, p. 14 line 372 + 375 |
| 46 | Reliability, Planning and Standards Development | 561.5 | 45 | - | 45 | Attachment SNN-6, p. 14 line 378 |
| 47 | Transmission Service Studies | 561.6 | 146,708 | 828 | 147,536 | Attachment SNN-6, p. 14 line 387 |
| 48 | Generation Interconnection Studies | 561.7 | 110,692 | 5,465 | 116,158 | Attachment SNN-6, p. 15 line 396 |
| 49 | Reliability, Planning and Standards Development Services | 561.8 | 2,935,048 | - | 2,935,048 | Attachment SNN-6, p. 15 line 399 + 402 |
| 50 | Station Equipment | 562 | 1,384,637 | 57,102 | 1,441,739 | Attachment SNN-6, p. 15 line 411 |
| 51 | Overhead Lines | 563 | 1,230,816 | 15,813 | 1,246,629 | Attachment SNN-6, p. 15 line 424 |
| 52 | Underground Lines | 564 | 385 | 16 | 401 | Attachment SNN-6, p. 15 line 433 |
| 53 | Miscellaneous | 566 | 3,795,157 | 80,083 | 3,875,241 | Attachment SNN-6, p. 17 line 498 |
| 54 | Rents | 567 | 1,492,817 | - | 1,492,817 | Attachment SNN-6, p. 17 line 502 |
| 55 | Total Transmission Operations | | \$ 25,992,704 | \$ 527,334 | \$ 26,520,038 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period Total Company | Test Year Period Adjustments | Adjusted Test Year Period Total Company | Reference |
|----------|---|----------------|---------------------------------------|------------------------------|---|--|
| 56 | Transmission Maintenance: | | | | | |
| 57 | Supervision & Engineering | 568 | \$ - | \$ - | \$ - | |
| 58 | Structures | 569 | 3,052 | - | 3,052 | Attachment SNN-6, p. 17 line 505 |
| 59 | Station Equipment | 570 | 1,373,174 | 22,760 | 1,395,934 | Attachment SNN-6, p. 17 line 514 |
| 60 | Overhead Lines | 071 | 964,709 | 4,091 | 968,799 | Attachment SNN-6, p. 18 line 528 |
| 61 | Underground Lines | 572 | - | - | - | |
| 62 | Miscellaneous | 573 | - | - | - | |
| 63 | | | <u>\$ 2,340,934</u> | <u>\$ 26,851</u> | <u>\$ 2,367,785</u> | |
| 64 | Wheeling: | | | | | |
| 65 | Wheeling | 565 | <u>\$ 159,176,942</u> | <u>\$ -</u> | <u>\$ 159,176,942</u> | Attachment SNN-6, p. 15 through 17 lines 435-483 |
| 66 | | | <u>\$ 159,176,942</u> | <u>\$ -</u> | <u>\$ 159,176,942</u> | |
| 67 | Total Transmission O&M | | <u>\$ 187,510,580</u> | <u>\$ 554,185</u> | <u>\$ 188,064,765</u> | Attachment SNN-6, p. 18 line 530 |
| 68 | Regional Market: | | | | | |
| 69 | Operation Supervision | 575.1 | \$ 168,692 | \$ 5,936 | \$ 174,628 | Attachment SNN-6, p. 22 line 739 |
| 70 | Day-Ahead and Real-Time Market Administration | 575.2 | 408,109 | 16,133 | 424,242 | Attachment SNN-6, p. 23 line 749 |
| 71 | Transmission Rights Market Administration | 575.3 | - | - | - | |
| 72 | Capacity Market Administration | 575.4 | - | - | - | |
| 73 | Ancillary Services Market Administration | 575.5 | 949 | 38 | 986 | Attachment SNN-6, p. 23 line 758 |
| 74 | Market Monitoring and Compliance | 575.6 | 949 | 38 | 986 | Attachment SNN-6, p. 23 line 767 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period Total Company | Test Year Period Adjustments | Adjusted Test Year Period Total Company | Reference |
|----------|---|----------------|---------------------------------------|------------------------------|---|---|
| 75 | Market Administration, Monitoring and Compliance Services | 575.7 | 8,650,669 | - | 8,650,669 | Attachment SNN-6, p. 23 line 772 |
| 76 | Regional Market Rents | 575.8 | 27,990 | - | 27,990 | Attachment SNN-6, p. 23 line 776 |
| 77 | Total Regional Market | | \$ 9,257,358 | \$ 22,144 | \$ 9,279,502 | Attachment SNN-6, p. 23 line 778 |
| 78 | Distribution Operations: | | | | | |
| 79 | Supervision | 580 | \$ 6,209,730 | \$ 1,020,932 | \$ 7,230,663 | Attachment SNN-6, p. 18 line 545 |
| 80 | Load Dispatch | 581 | 402,058 | 4,330 | 406,388 | Attachment SNN-6, p. 18 line 555 |
| 81 | Station Equipment | 582 | 1,064,332 | 28,612 | 1,092,944 | Attachment SNN-6, p. 18 line 564 |
| 82 | Overhead Lines | 583 | 2,063,891 | (165,851) | 1,898,039 | Attachment SNN-6, p. 19 line 578 |
| 83 | Underground Lines | 584 | 838,048 | 299,987 | 1,138,035 | Attachment SNN-6, p. 19 line 589 |
| 84 | Street Lighting | 585 | 560,031 | 17,209 | 577,240 | Attachment SNN-6, p. 19 line 602 |
| 85 | Metering | 586 | 1,758,043 | 124,314 | 1,882,357 | Attachment SNN-6, p. 20 line 615 |
| 86 | Customer Installations | 587 | 586,408 | 19,619 | 606,028 | Attachment SNN-6, p. 20 line 624 |
| 87 | Miscellaneous | 588 | 7,110,351 | 122,923 | 7,233,274 | Attachment SNN-6, p. 20 line 640 |
| 88 | Rents | 589 | 2,021,984 | - | 2,021,984 | Attachment SNN-6, p. 20 line 644 |
| 89 | | | \$ 22,614,877 | \$ 1,472,075 | \$ 24,086,952 | |
| 90 | Distribution Maintenance: | | | | | |
| 91 | Supervision | 590 | \$ 14,723 | \$ 566 | \$ 15,289 | Attachment SNN-6, p. 21 line 653 |
| 92 | Structures | 591 | - | - | - | |
| 93 | Station Equipment | 592 | 599,798 | 10,294 | 610,093 | Attachment SNN-6, p. 21 line 662 + line 668 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period Total Company | Test Year Period Adjustments | Adjusted Test Year Period Total Company | Reference |
|----------|--|----------------|---------------------------------------|------------------------------|---|--|
| 94 | Overhead Lines | 593 | 7,900,489 | 490,140 | 8,390,629 | Attachment SNN-6, p. 21 line 685 |
| 95 | Underground Lines | 594 | (11,951) | (52,326) | (64,277) | Attachment SNN-6, p. 21 line 696 |
| 96 | Transformers | 595 | - | - | - | |
| 97 | Street Lighting | 596 | 167,407 | 2,040 | 169,446 | Attachment SNN-6, p. 22 line 705 |
| 98 | Metering | 597 | 100,576 | 3,077 | 103,653 | Attachment SNN-6, p. 22 line 714 |
| 99 | Miscellaneous | 598 | 89,267 | 3,195 | 92,461 | Attachment SNN-6, p. 22 line 723 |
| 100 | Total Distribution Maintenance | | \$ 8,860,308 | \$ 456,986 | \$ 9,317,294 | |
| 101 | Total Distribution O&M | | \$ 31,475,184 | \$ 1,929,061 | \$ 33,404,245 | Attachment SNN-6, p. 22 line 725 |
| 102 | Customer Accounting Expense: | | | | | |
| 103 | Supervision | 901 | \$ 40,773 | \$ 1,401 | \$ 42,174 | Attachment SNN-6, p. 24 line 788 |
| 104 | Meter Reading | 902 | 5,881,904 | 148,126 | 6,030,030 | Attachment SNN-6, p. 24 line 802 |
| 105 | Billing & Cashiering | 903 | 9,814,335 | 180,022 | 9,994,357 | Attachment SNN-6, p. 24 line 818 |
| 106 | Uncollectible Accounts | 904 | 8,897,707 | 1,092,691 | 9,990,398 | Attachment SNN-6, p. 24 line 823 + 826 |
| 107 | Miscellaneous | 905 | 116,698 | 895 | 117,593 | Attachment SNN-6, p. 25 line 839 |
| 108 | Customer Deposit Interest Expense | DEPINT | 18,969 | - | 18,969 | Attachment SNN-6, p. 25 line 842 |
| 109 | Total Customer Accounting Expense | | \$ 24,770,386 | \$ 1,423,135 | \$ 26,193,521 | Attachment SNN-6, p. 25 line 844 |
| 110 | Customer Service Expense: | | | | | |
| 111 | Supervision | 907 | \$ - | \$ - | \$ - | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period Total Company | Test Year Period Adjustments | Adjusted Test Year Period Total Company | Reference |
|----------|---|----------------|---------------------------------------|------------------------------|---|--|
| 112 | Customer Assistance | 908 | 3,043,046 | 94,196 | 3,137,242 | Attachment SNN-6, p. 25 line 858 + 862 + 866 + 871 |
| 113 | Advertisement | 909 | 340,184 | - | 340,184 | Attachment SNN-6, p. 26 line 875 |
| 114 | Miscellaneous | 910 | 42,943 | 236 | 43,178 | Attachment SNN-6, p. 26 line 888 |
| 115 | Total Customer Service Expense | | \$ 3,426,173 | \$ 94,431 | \$ 3,520,604 | Attachment SNN-6, p. 26 line 890 |
| 116 | Sales Expense: | | | | | |
| 117 | Sales Expense - Supervision | 911 | \$ - | \$ - | \$ - | |
| 118 | Demonstrations & Selling | 912 | 363,159 | 10,896 | 374,055 | Attachment SNN-6, p. 26 line 904 |
| 119 | Advertising Expense - Sales | 913 | - | - | - | |
| 120 | Miscellaneous Sales Expense | 916 | 5,949 | 30 | 5,980 | Attachment SNN-6, p. 26 line 917 |
| 121 | Total Sales Expense | | \$ 369,108 | \$ 10,927 | \$ 380,034 | Attachment SNN-6, p. 27 line 919 |
| 122 | Total Customer Service & Sales Expense | | \$ 3,795,281 | \$ 105,358 | \$ 3,900,639 | |
| 123 | Total Customer Operations Expense | | \$ 28,565,667 | \$ 1,528,493 | \$ 30,094,160 | |
| 124 | Administrative & General Expense: | | | | | |
| 125 | Administrative Salaries | 920 | \$ 32,991,993 | \$ 1,272,100 | \$ 34,264,093 | Attachment SNN-6, p. 27 line 936 |
| 126 | Office Supplies & Expense | 921 | 27,083,844 | 144,404 | 27,228,248 | Attachment SNN-6, p. 27 line 953 |
| 127 | A&G Expense Transferred | 922 | (24,585,018) | - | (24,585,018) | Attachment SNN-6, p. 27 line 956 |
| 128 | Outside Services | 923 | 6,934,600 | - | 6,934,600 | Attachment SNN-6, p. 28 line 961 |
| 129 | Property Insurance | 924 | 5,750,194 | 525,949 | 6,276,143 | Attachment SNN-6, p. 28 line 966 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period Total Company | Test Year Period Adjustments | Adjusted Test Year Period Total Company | Reference |
|--|---|----------------|---------------------------------------|------------------------------|---|---|
| 130 | Injuries and Damages | 925 | 11,511,944 | 1,385,372 | 12,897,316 | Attachment SNN-6, p. 28 line 973 |
| 131 | Pensions & Benefits | 926 | 25,924,049 | (1,713,295) | 24,210,754 | Attachment SNN-6, p. 28 line 984 + 987 |
| 132 | Regulatory Commission Expense | 928 | 6,572,639 | 3,819,620 | 10,392,258 | Attachment SNN-6, p. 28-29 lines 989-1005 |
| 133 | Duplicate Charges - Electric | 929 | (1,327,925) | - | (1,327,925) | Attachment SNN-6, p. 29 line 1008 |
| 134 | Miscellaneous | 930 | 1,953,507 | - | 1,953,507 | Attachment SNN-6, p. 29 line 1013 + 1018 |
| 135 | Rents | 931 | 19,124,209 | - | 19,124,209 | Attachment SNN-6, p. 29 line 1023 |
| 136 | Maintenance of Structures | 932 | - | - | - | |
| 137 | Maintenance of General Plant | 935 | 567,984 | - | 567,984 | Attachment SNN-6, p. 29 line 1028 |
| 138 | Recoverable Contributions and Donations | | 99,295 | - | 99,295 | Attachment SNN-6, p. 29 line 1031 |
| 139 | Total Administrative & General Expense | | \$ 112,601,317 | \$ 5,434,149 | \$ 118,035,466 | Attachment SNN-6, p. 29 line 1033 |
| 140 | Total O&M Expense | | \$ 509,464,640 | \$ 13,379,710 | \$ 522,844,350 | Attachment SNN-6, p. 29 line 1035 |
| Operations and Maintenance Expenses - | | | | | | |
| 141 | Litigation Expenses(1) | | | | | |
| 142 | Outside Services- Legal | 923 | | | | |
| 143 | Litigation | | \$ - | \$ - | \$ - | |
| 144 | Non-litigation | | 799,427 | - | 799,427 | |
| 145 | Total | | \$ 799,427 | \$ - | \$ 799,427 | |
| 146 | Other Outside Services | 923 | \$ 6,135,173 | \$ - | \$ 6,135,173 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period Total Company | Test Year Period Adjustments | Adjusted Test Year Period Total Company | Reference |
|----------|-------------------------------|----------------|---------------------------------------|------------------------------|---|----------------------------------|
| 147 | Total Outside Services | 923 | <u>\$ 6,934,600</u> | <u>\$ -</u> | <u>\$ 6,934,600</u> | Attachment SNN-6, p. 28 line 961 |

⁽¹⁾ For the Base Period, SPS has recorded all litigation expenses in Account 923. As such, there are no litigation expenses recorded in accounts 920 or 928.

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

Please refer to Attachment SNN-8 to the Direct Testimony of Stephanie N. Niemi for descriptions of adjustments by FERC account.

Notations in the Reference column above are referring to Attachments to the Direct Testimony of Stephanie N. Niemi.

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - NM Retail

(a) Base Period

| Line No. | Description | FERC Acct. No. | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 | March 2022 | |
|-----------|---|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| 1 | Steam Production Operation: | | | | | | | | | | | |
| 2 | Supervision & Engineering | 500 | \$ 115,425 | \$ 100,970 | \$ 103,357 | \$ 92,903 | \$ 105,157 | \$ 75,001 | \$ 117,118 | \$ 106,688 | \$ 118,449 | |
| 3 | Fuel (Transportation & Handling) | 501 | \$ 883,821 | \$ 899,668 | \$ 724,503 | \$ 1,169,817 | \$ 696,317 | \$ 782,333 | \$ 830,029 | \$ 995,602 | \$ 822,230 | |
| 4 | Steam Expense | 502 | \$ 370,478 | \$ 395,982 | \$ 330,479 | \$ 324,015 | \$ 359,362 | \$ 368,379 | \$ 290,388 | \$ 271,856 | \$ 273,435 | |
| 5 | Electric Expense | 505 | \$ 278,764 | \$ 269,545 | \$ 280,429 | \$ 211,226 | \$ 372,868 | \$ 293,407 | \$ 211,199 | \$ 185,079 | \$ 211,235 | |
| 6 | Miscellaneous | 506 | \$ 388,805 | \$ 409,904 | \$ 376,624 | \$ 391,058 | \$ 359,265 | \$ 325,083 | \$ 556,991 | \$ 405,807 | \$ 401,805 | |
| 7 | Rent | 507 | \$ (99,369) | \$ 75,589 | \$ 79,649 | \$ 66,483 | \$ 73,459 | \$ 73,382 | \$ 118,859 | \$ 97,309 | \$ 73,896 | |
| 8 | Supplies and Expenses | 508 | - | - | - | - | - | - | - | - | - | |
| 9 | Allowances | 509 | - | - | - | - | - | - | - | - | - | |
| 10 | Total Steam Production Operation | | \$ 1,937,924 | \$ 2,151,658 | \$ 1,895,041 | \$ 2,255,501 | \$ 1,966,427 | \$ 1,917,584 | \$ 2,124,585 | \$ 2,062,341 | \$ 1,901,049 | |
| 11 | Steam Production Maintenance: | | | | | | | | | | | |
| 12 | Supervision & Engineering | 510 | \$ 14,309 | \$ 24,977 | \$ 22,688 | \$ 28,004 | \$ 23,645 | \$ 14,255 | \$ 31,746 | \$ 30,034 | \$ 20,480 | |
| 13 | Structures | 511 | \$ 140,302 | \$ 130,541 | \$ 109,582 | \$ 131,908 | \$ 105,519 | \$ 135,319 | \$ 81,150 | \$ 118,951 | \$ 65,195 | |
| 14 | Boilers | 512 | \$ 353,557 | \$ 281,014 | \$ 263,081 | \$ 364,110 | \$ 493,024 | \$ 484,741 | \$ 168,095 | \$ 348,122 | \$ 489,557 | |
| 15 | Electric Plant | 513 | \$ 195,637 | \$ 186,955 | \$ 134,506 | \$ 312,513 | \$ 528,721 | \$ 384,857 | \$ 166,246 | \$ 141,284 | \$ 291,444 | |
| 16 | Miscellaneous Plant | 514 | \$ 269,456 | \$ 232,114 | \$ 252,073 | \$ 232,869 | \$ 200,273 | \$ 233,140 | \$ 210,763 | \$ 188,342 | \$ 171,317 | |
| 17 | Steam Production (Nonmajor) | 515 | - | - | - | - | - | - | - | - | - | |
| 18 | Total Steam Production Maintenance | | \$ 973,261 | \$ 855,601 | \$ 781,930 | \$ 1,069,403 | \$ 1,351,181 | \$ 1,252,312 | \$ 658,000 | \$ 826,734 | \$ 1,037,994 | |
| 19 | Total Steam Production O&M | | \$ 2,911,185 | \$ 3,007,259 | \$ 2,676,971 | \$ 3,324,904 | \$ 3,317,608 | \$ 3,169,895 | \$ 2,782,585 | \$ 2,889,075 | \$ 2,939,043 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - NM Retail

(a) Base Period

| Line No. | Description | FERC Acct. No. | April 2022 | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period NM Retail | Reference |
|-----------|---|----------------|---------------------|---------------------|---------------------|----------------------|-------------------------|--------------------------------|------------------------------------|
| 1 | Steam Production Operation: | | | | | | | | |
| 2 | Supervision & Engineering | 500 | \$ 104,667 | \$ 101,357 | \$ 113,331 | \$ 1,254,425 | \$ 8,466 | \$ 1,262,892 | Attachment SNN-2, p. 4 line 6 |
| 3 | Fuel (Transportation & Handling) | 501 | \$ 940,637 | \$ 810,287 | \$ 835,450 | 10,390,694 | \$ 2,022 | 10,392,716 | Attachment SNN-2, p. 4 line 9 + 15 |
| 4 | Steam Expense | 502 | \$ 187,982 | \$ 367,001 | \$ 474,330 | 4,013,687 | \$ (7,924) | 4,005,763 | Attachment SNN-2, p. 4 line 23 |
| 5 | Electric Expense | 505 | \$ 197,226 | \$ 237,189 | \$ 95,762 | 2,843,927 | \$ 8,534 | 2,852,461 | Attachment SNN-2, p. 4 line 29 |
| 6 | Miscellaneous | 506 | \$ 407,869 | \$ 440,272 | \$ 507,280 | 4,970,760 | \$ 92,640 | 5,063,400 | Attachment SNN-2, p. 4 line 40 |
| 7 | Rent | 507 | \$ 75,402 | \$ 72,115 | \$ 53,216 | 759,990 | \$ - | 759,990 | Attachment SNN-2, p. 5 line 44 |
| 8 | Supplies and Expenses | 508 | - | - | - | - | - | - | |
| 9 | Allowances | 509 | - | - | - | - | - | - | |
| 10 | Total Steam Production Operation | | \$ 1,913,783 | \$ 2,028,221 | \$ 2,079,370 | \$ 24,233,484 | \$ 103,738 | \$ 24,337,222 | |
| 11 | Steam Production Maintenance: | | | | | | | | |
| 12 | Supervision & Engineering | 510 | \$ 19,174 | \$ 15,679 | \$ 38,343 | 283,334 | \$ 1,122 | 284,456 | Attachment SNN-2, p. 5 line 51 |
| 13 | Structures | 511 | \$ 71,737 | \$ 106,988 | \$ 113,301 | 1,310,494 | \$ 13,115 | 1,323,609 | Attachment SNN-2, p. 5 line 58 |
| 14 | Boilers | 512 | \$ 335,510 | \$ 308,604 | \$ 385,387 | 4,274,799 | \$ 182,509 | 4,457,308 | Attachment SNN-2, p. 5 line 67 |
| 15 | Electric Plant | 513 | \$ 197,889 | \$ 141,477 | \$ 134,943 | 2,816,472 | \$ 112,844 | 2,929,316 | Attachment SNN-2, p. 5 line 76 |
| 16 | Miscellaneous Plant | 514 | \$ 213,334 | \$ 217,235 | \$ 193,623 | 2,614,540 | \$ (26,921) | 2,587,619 | Attachment SNN-2, p. 5 line 83 |
| 17 | Steam Production (Nonmajor) | 515 | - | - | - | - | - | - | |
| 18 | Total Steam Production Maintenance | | \$ 837,644 | \$ 789,982 | \$ 865,597 | \$ 11,299,639 | \$ 282,669 | \$ 11,582,308 | |
| 19 | Total Steam Production O&M | | \$ 2,751,427 | \$ 2,818,203 | \$ 2,944,967 | \$ 35,533,123 | \$ 386,407 | \$ 35,919,530 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - NM Retail

(a) Base Period

| Line No. | Description | FERC Acct. No. | April 2022 | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period NM Retail | Reference |
|--|--|----------------|---------------------|---------------------|---------------------|----------------------|-------------------------|--------------------------------|--|
| 20 Combustion Turbine Production Operation: | | | | | | | | | |
| 21 | Supervision & Engineering | 546 | \$ 23,069 | \$ 25,862 | \$ 32,263 | 260,075 | \$ 2,168 | 262,243 | Attachment SNN-2, p. 6 line 90 + 94 |
| 22 | Fuel Handling | 547 | - | - | - | - | - | - | |
| 23 | Generation Expense | 548 | \$ 7,235 | \$ 7,019 | \$ 10,091 | 159,177 | \$ (56) | 159,121 | Attachment SNN-2, p. 6 line 101 |
| 24 | Miscellaneous | 549 | \$ 214,520 | \$ (83,618) | \$ (85,423) | 1,360,193 | \$ 1,884,569 | 3,244,762 | Attachment SNN-2, p. 6 line 110 + 115 |
| 25 | Rents | 550 | \$ 134,635 | \$ 151,756 | \$ 150,392 | 1,747,330 | \$ - | 1,747,330 | Attachment SNN-2, p. 6 line 120 + 123 |
| 26 | Total Combustion Turbine Production Operation | | \$ 379,458 | \$ 101,019 | \$ 107,323 | \$ 3,526,774 | \$ 1,886,681 | \$ 5,413,455 | |
| 27 Combustion Turbine Production Maintenance: | | | | | | | | | |
| 28 | Supervision & Engineering | 551 | \$ 22,934 | \$ 21,890 | \$ 19,151 | 292,689 | \$ 2,408 | 295,096 | Attachment SNN-2, p. 7 line 130 + 134 |
| 29 | Structures | 552 | \$ (687,886) | \$ 774,894 | \$ 34,120 | 199,085 | \$ 155 | 199,240 | Attachment SNN-2, p. 7 line 142 + 146 |
| 30 | Electric Plant | 553 | \$ 18,327 | \$ 35,613 | \$ 54,518 | 530,118 | 9,428 | 539,545 | Attachment SNN-2, p. 7 line 156 + 160 |
| 31 | Miscellaneous Plant | 554 | \$ 225,993 | \$ (130,590) | \$ (860,281) | 346,702 | 2,580,851 | 2,927,553 | Attachment SNN-2, p. 7 line 169 + p.8 line 175 |
| 32 | Total Combustion Turbine Production Maintenance | | \$ (420,632) | \$ 701,807 | \$ (752,493) | \$ 1,368,594 | \$ 2,592,841 | \$ 3,961,435 | |
| 33 | Total Combustion Turbine Production O&M | | \$ (41,174) | \$ 802,826 | \$ (645,170) | \$ 4,895,368 | \$ 4,479,522 | \$ 9,374,890 | |
| 34 System Control and Dispatch: | | | | | | | | | |
| 35 | System Load Control | 556 | \$ 28,826 | \$ 33,320 | \$ 28,209 | 325,187 | \$ 2,481 | 327,668 | Attachment SNN-2, p. 8 line 181 |
| 36 | Other Expenditures | 557 | \$ 423,706 | \$ 690 | \$ 773,811 | 5,970,023 | (5,342,020) | 628,003 | Attachment SNN-2, p. 8 line 188 + 192 + 196 |
| 37 | Total System Control and Dispatch | | \$ 452,532 | \$ 34,010 | \$ 802,020 | \$ 6,295,210 | \$ (5,339,539) | \$ 955,671 | |
| 38 | Total Non-Fuel Production O&M | | \$ 3,162,785 | \$ 3,655,039 | \$ 3,101,817 | \$ 46,723,701 | \$ (473,610) | \$ 46,250,091 | Attachment SNN-2, p. 8 line 198 |
| 39 Transmission Operations: | | | | | | | | | |
| 40 | Supervision & Engineering | 560 | \$ 169,098 | \$ 188,237 | \$ 193,010 | 1,966,368 | \$ 14,795 | 1,981,163 | Attachment SNN-2, p. 8 line 208 |
| 41 | Load Dispatch | 561 | - | - | - | - | - | - | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - NM Retail

(a) Base Period

| Line No. | Description | FERC Acct. No. | April 2022 | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period NM Retail | Reference |
|----------|---|----------------|-------------------|---------------------|-------------------|---------------------|-------------------------|--------------------------------|---------------------------------------|
| 42 | Load Dispatch - Reliability | 561.1 | \$ (1,579) | \$ 689 | \$ 674 | \$ 2,799 | \$ 29 | \$ 2,828 | Attachment SNN-2, p. 8 line 213 |
| 43 | Load Dispatch - Monitor and Operate Transmission System | 561.2 | \$ 66,683 | \$ 69,091 | \$ 60,168 | \$ 829,045 | \$ 2,527 | \$ 831,572 | Attachment SNN-2, p. 9 line 220 |
| 44 | Load Dispatch - Transmission Service and Scheduling | 561.3 | - | - | - | - | - | - | |
| 45 | Load Dispatch - Scheduling, System Control and Dispatching Services | 561.4 | \$ 114,629 | \$ 118,449 | \$ 114,629 | \$ 1,261,116 | - | \$ 1,261,116 | Attachment SNN-2, p. 9 line 223 + 226 |
| 46 | Reliability, Planning and Standards Development | 561.5 | \$ - | \$ - | \$ - | \$ 12 | \$ - | \$ 12 | Attachment SNN-2, p. 9 line 229 |
| 47 | Transmission Service Studies | 561.6 | \$ 5,259 | \$ 13,168 | \$ 1,930 | \$ 38,475 | \$ 51 | \$ 38,525 | Attachment SNN-2, p. 9 line 234 |
| 48 | Generation Interconnection Studies | 561.7 | \$ 1,460 | \$ 1,805 | \$ 972 | \$ 27,660 | \$ 357 | \$ 28,016 | Attachment SNN-2, p. 9 line 239 |
| 49 | Reliability, Planning and Standards Development Services | 561.8 | \$ 84,260 | \$ 85,894 | \$ 84,260 | \$ 996,299 | - | \$ 996,299 | Attachment SNN-2, p. 9 line 242 + 245 |
| 50 | Station Equipment | 562 | \$ 33,490 | \$ 39,105 | \$ 24,274 | \$ 358,256 | \$ 1,659 | \$ 359,915 | Attachment SNN-2, p. 9 line 250 |
| 51 | Overhead Lines | 563 | \$ 19,821 | \$ 579,836 | \$ (7,715) | \$ 740,490 | \$ (411,932) | \$ 328,558 | Attachment SNN-2, p. 10 line 257 |
| 52 | Underground Lines | 564 | \$ - | \$ - | \$ - | \$ 100 | \$ 0 | \$ 100 | Attachment SNN-2, p. 10 line 262 |
| 53 | Miscellaneous | 566 | \$ 89,243 | \$ 6,893 | \$ 84,247 | \$ 1,002,773 | \$ 3,025 | \$ 1,005,798 | Attachment SNN-2, p. 11 line 321 |
| 54 | Rents | 567 | \$ 35,388 | \$ 38,904 | \$ 40,378 | \$ 403,218 | \$ - | \$ 403,218 | Attachment SNN-2, p. 11 line 325 |
| 55 | Total Transmission Operations | | \$ 617,751 | \$ 1,142,070 | \$ 596,826 | \$ 7,626,609 | \$ (389,489) | \$ 7,237,120 | |
| 56 | Transmission Maintenance: | | | | | | | | |
| 57 | Supervision & Engineering | 568 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 58 | Structures | 569 | \$ - | \$ - | \$ - | \$ 824 | \$ - | \$ 824 | Attachment SNN-2, p. 11 line 328 |
| 59 | Station Equipment | 570 | \$ 17,742 | \$ 17,341 | \$ 71,515 | \$ 364,724 | \$ 566 | \$ 365,289 | Attachment SNN-2, p. 11 line 333 |
| 60 | Overhead Lines | 071 | \$ 33,438 | \$ 25,599 | \$ 32,422 | \$ 268,377 | \$ (8,755) | \$ 259,621 | Attachment SNN-2, p. 12 line 341 |
| 61 | Underground Lines | 572 | - | - | - | - | - | - | |
| 62 | Miscellaneous | 573 | - | - | - | - | - | - | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - NM Retail

(a) Base Period

| Line No. | Description | FERC Acct. No. | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 | March 2022 |
|----------|---|----------------|--------------|--------------|----------------|--------------|---------------|---------------|--------------|---------------|--------------|
| 63 | | | \$ 29,835 | \$ 6,275 | \$ 59,356 | \$ 66,257 | \$ 43,489 | \$ 123,564 | \$ 18,181 | \$ 27,995 | \$ 60,916 |
| 64 | Wheeling: | | | | | | | | | | |
| 65 | Wheeling | 565 | \$ 4,126,527 | \$ 4,156,467 | \$ 3,918,443 | \$ 4,061,063 | \$ 4,032,624 | \$ 3,977,271 | \$ 4,048,755 | \$ 3,998,223 | \$ 3,961,118 |
| 66 | | | \$ 4,126,527 | \$ 4,156,467 | \$ 3,918,443 | \$ 4,061,063 | \$ 4,032,624 | \$ 3,977,271 | \$ 4,048,755 | \$ 3,998,223 | \$ 3,961,118 |
| 67 | Total Transmission O&M | | \$ 4,705,612 | \$ 4,723,709 | \$ 4,523,311 | \$ 4,651,270 | \$ 4,636,305 | \$ 4,708,858 | \$ 4,728,998 | \$ 4,616,345 | \$ 4,691,916 |
| 68 | Regional Market: | | | | | | | | | | |
| 69 | Operation Supervision | 575.1 | \$ 5,011 | \$ 5,019 | \$ 4,822 | \$ 4,456 | \$ 4,311 | \$ 3,607 | \$ 5,473 | \$ 4,358 | \$ 5,637 |
| 70 | Day-Ahead and Real-Time Market Administration | 575.2 | \$ 7,009 | \$ 11,081 | \$ 9,298 | \$ 8,417 | \$ 14,305 | \$ 9,486 | \$ 13,041 | \$ 12,048 | \$ 14,016 |
| 71 | Transmission Rights Market Administration | 575.3 | - | - | - | - | - | - | - | - | - |
| 72 | Capacity Market Administration | 575.4 | - | - | - | - | - | - | - | - | - |
| 73 | Ancillary Services Market Administration | 575.5 | \$ 325 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 74 | Market Monitoring and Compliance | 575.6 | \$ 325 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 75 | Market Administration, Monitoring and Compliance Services | 575.7 | \$ 268,294 | \$ 278,941 | \$ 264,192 | \$ 208,179 | \$ 251,572 | \$ 239,062 | \$ 273,663 | \$ 242,070 | \$ 250,726 |
| 76 | Regional Market Rents | 575.8 | \$ (1,788) | \$ 1,027 | \$ 1,059 | \$ 847 | \$ 930 | \$ 958 | \$ 1,660 | \$ 1,315 | \$ 1,013 |
| 77 | Total Regional Market | | \$ 279,176 | \$ 296,067 | \$ 279,372 | \$ 221,900 | \$ 271,118 | \$ 253,113 | \$ 293,837 | \$ 259,790 | \$ 271,392 |
| 78 | Distribution Operations: | | | | | | | | | | |
| 79 | Supervision | 580 | \$ 169,121 | \$ 154,393 | \$ 178,104 | \$ 144,799 | \$ 179,248 | \$ 152,381 | \$ 182,172 | \$ 158,067 | \$ 191,940 |
| 80 | Load Dispatch | 581 | \$ 13,394 | \$ 22,816 | \$ 1,920 | \$ 14,441 | \$ 13,244 | \$ 14,728 | \$ 16,060 | \$ 9,326 | \$ 11,791 |
| 81 | Station Equipment | 582 | \$ 56,018 | \$ 35,969 | \$ 15,175 | \$ 42,345 | \$ 33,477 | \$ 19,154 | \$ 34,759 | \$ 21,397 | \$ 27,870 |
| 82 | Overhead Lines | 583 | \$ 28,213 | \$ (27,794) | \$ 16,000 | \$ (60,452) | \$ 66,371 | \$ (55,349) | \$ 59,427 | \$ 106,630 | \$ 261,752 |
| 83 | Underground Lines | 584 | \$ 53,895 | \$ 25,111 | \$ 40,841 | \$ 63,304 | \$ 12,289 | \$ 47,145 | \$ 34,727 | \$ 9,408 | \$ 12,676 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - NM Retail

(a) Base Period

| Line No. | Description | FERC Acct. No. | April 2022 | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period NM Retail | Reference |
|----------|---|----------------|--------------|--------------|--------------|-------------------|-------------------------|--------------------------------|--|
| 63 | | | \$ 51,180 | \$ 42,940 | \$ 103,937 | \$ 633,925 | \$ (8,190) | \$ 625,735 | |
| 64 | Wheeling: | | | | | | | | |
| 65 | Wheeling | 565 | \$ 4,077,683 | \$ 4,135,450 | \$ 3,117,371 | \$ 47,610,995 | \$ (3,619,738) | \$ 43,991,257 | Attachment SNN-2, p. 10 and 11 lines 264-312 |
| 66 | | | \$ 4,077,683 | \$ 4,135,450 | \$ 3,117,371 | \$ 47,610,995 | \$ (3,619,738) | \$ 43,991,257 | |
| 67 | Total Transmission O&M | | \$ 4,746,614 | \$ 5,320,460 | \$ 3,818,133 | \$ 55,871,529 | \$ (4,017,417) | \$ 51,854,112 | Attachment SNN-2, p. 12 line 343 |
| 68 | Regional Market: | | | | | | | | |
| 69 | Operation Supervision | 575.1 | \$ 4,746 | \$ 5,559 | \$ 5,021 | \$ 58,021 | \$ 505 | \$ 58,526 | Attachment SNN-2, p. 14 line 461 |
| 70 | Day-Ahead and Real-Time Market Administration | 575.2 | \$ 13,453 | \$ 12,125 | \$ 12,767 | \$ 137,045 | \$ 4,025 | \$ 141,070 | Attachment SNN-2, p. 14 line 467 |
| 71 | Transmission Rights Market Administration | 575.3 | - | - | - | - | - | - | |
| 72 | Capacity Market Administration | 575.4 | - | - | - | - | - | - | |
| 73 | Ancillary Services Market Administration | 575.5 | \$ - | \$ - | \$ - | \$ 325 | \$ 3 | \$ 328 | Attachment SNN-2, p. 15 line 472 |
| 74 | Market Monitoring and Compliance | 575.6 | \$ - | \$ - | \$ - | \$ 325 | \$ 3 | \$ 328 | Attachment SNN-2, p. 15 line 477 |
| 75 | Market Administration, Monitoring and Compliance Services | 575.7 | \$ 182,515 | \$ 282,826 | \$ 350,519 | \$ 3,092,559 | \$ 2,870 | \$ 3,095,429 | Attachment SNN-2, p. 15 line 482 |
| 76 | Regional Market Rents | 575.8 | \$ 1,113 | \$ 1,082 | \$ 784 | \$ 10,000 | \$ - | \$ 10,000 | Attachment SNN-2, p. 15 line 486 |
| 77 | Total Regional Market | | \$ 201,828 | \$ 301,591 | \$ 369,092 | \$ 3,298,275 | \$ 7,407 | \$ 3,305,682 | Attachment SNN-2, p. 15 line 488 |
| 78 | Distribution Operations: | | | | | | | | |
| 79 | Supervision | 580 | \$ 157,242 | \$ 185,548 | \$ 195,775 | \$ 2,048,790 | \$ 183,201 | \$ 2,231,992 | Attachment SNN-2, p. 12 line 351 |
| 80 | Load Dispatch | 581 | \$ 3,701 | \$ 15,439 | \$ 16,537 | \$ 153,397 | \$ 394 | \$ 153,791 | Attachment SNN-2, p. 12 line 357 |
| 81 | Station Equipment | 582 | \$ 34,714 | \$ 44,728 | \$ 33,868 | \$ 399,473 | \$ 1,200 | \$ 400,674 | Attachment SNN-2, p. 12 line 362 |
| 82 | Overhead Lines | 583 | \$ 97,296 | \$ 72,668 | \$ 273,580 | \$ 838,343 | \$ 1,010 | \$ 839,354 | Attachment SNN-2, p. 12 line 369 |
| 83 | Underground Lines | 584 | \$ 30,654 | \$ 27,205 | \$ (7,585) | \$ 349,669 | \$ 81 | \$ 349,750 | Attachment SNN-2, p. 12 line 375 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - NM Retail

(a) Base Period

| Line No. | Description | FERC Acct. No. | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 | March 2022 | |
|----------|---------------------------------------|----------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|--|
| 84 | Street Lighting | 585 | \$ 20,126 | \$ 15,845 | \$ 16,288 | \$ 15,855 | \$ 23,448 | \$ 18,249 | \$ 20,116 | \$ 12,958 | \$ 13,808 | |
| 85 | Metering | 586 | \$ 136,421 | \$ 158,480 | \$ 47,184 | \$ 234,039 | \$ 173,347 | \$ (261,872) | \$ 96,252 | \$ 99,144 | \$ (25,560) | |
| 86 | Customer Installations | 587 | \$ 19,141 | \$ 18,777 | \$ 15,948 | \$ 14,876 | \$ 17,207 | \$ 19,423 | \$ 16,522 | \$ 14,075 | \$ 19,034 | |
| 87 | Miscellaneous | 588 | \$ 171,153 | \$ 140,217 | \$ 140,023 | \$ 161,848 | \$ 162,927 | \$ 148,904 | \$ 190,139 | \$ 62,933 | \$ (214,340) | |
| 88 | Rents | 589 | \$ (69,567) | \$ 69,797 | \$ 72,078 | \$ 62,254 | \$ 66,993 | \$ 66,943 | \$ 101,769 | \$ 84,184 | \$ 67,821 | |
| 89 | | | <u>\$ 597,917</u> | <u>\$ 613,611</u> | <u>\$ 543,561</u> | <u>\$ 693,309</u> | <u>\$ 748,550</u> | <u>\$ 169,705</u> | <u>\$ 751,943</u> | <u>\$ 578,121</u> | <u>\$ 366,792</u> | |
| 90 | Distribution Maintenance: | | | | | | | | | | | |
| 91 | Supervision | 590 | \$ 309 | \$ 45 | \$ 357 | \$ 89 | \$ - | \$ 586 | \$ - | \$ 2,019 | \$ 1,299 | |
| 92 | Structures | 591 | - | - | - | - | - | - | - | - | - | |
| 93 | Station Equipment | 592 | \$ 8,971 | \$ 51,240 | \$ 2,672 | \$ 3,765 | \$ 11,297 | \$ 48,564 | \$ 7,981 | \$ 14,907 | \$ 5,787 | |
| 94 | Overhead Lines | 593 | \$ 219,488 | \$ 246,339 | \$ 167,231 | \$ 210,478 | \$ 260,207 | \$ 274,254 | \$ 107,033 | \$ 258,790 | \$ 523,129 | |
| 95 | Underground Lines | 594 | \$ 30,421 | \$ (40,843) | \$ 65,592 | \$ (51,492) | \$ 59,914 | \$ (219,926) | \$ 31,351 | \$ 24,704 | \$ (2,450) | |
| 96 | Transformers | 595 | - | - | - | - | - | - | - | - | - | |
| 97 | Street Lighting | 596 | \$ 4,515 | \$ 882 | \$ 3,607 | \$ 907 | \$ 3,867 | \$ 5,063 | \$ 5,353 | \$ 2,845 | \$ (716) | |
| 98 | Metering | 597 | \$ 1,806 | \$ 1,328 | \$ 3,640 | \$ 5,438 | \$ 8,177 | \$ 2,065 | \$ 912 | \$ 3,999 | \$ 2,305 | |
| 99 | Miscellaneous | 598 | \$ - | \$ - | \$ - | \$ 0 | \$ 0 | \$ 0 | \$ 4 | \$ 4 | \$ 6 | |
| 100 | Total Distribution Maintenance | | <u>\$ 265,510</u> | <u>\$ 258,990</u> | <u>\$ 243,098</u> | <u>\$ 169,186</u> | <u>\$ 343,463</u> | <u>\$ 110,606</u> | <u>\$ 152,634</u> | <u>\$ 307,269</u> | <u>\$ 529,359</u> | |
| 101 | Total Distribution O&M | | <u>\$ 863,427</u> | <u>\$ 872,602</u> | <u>\$ 786,659</u> | <u>\$ 862,495</u> | <u>\$ 1,092,013</u> | <u>\$ 280,311</u> | <u>\$ 904,577</u> | <u>\$ 885,389</u> | <u>\$ 896,151</u> | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - NM Retail

(a) Base Period

| Line No. | Description | FERC Acct. No. | April 2022 | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period NM Retail | Reference | |
|----------|---------------------------------------|----------------|--------------------|---------------------|---------------------|----------------------|-------------------------|--------------------------------|---|--|
| 84 | Street Lighting | 585 | \$ 16,409 | \$ 20,135 | \$ 16,260 | \$ 209,498 | \$ 603 | \$ 210,102 | Attachment SNN-2, p. 12 line 382 | |
| 85 | Metering | 586 | \$ (47,032) | \$ 116,597 | \$ 104,042 | \$ 831,042 | \$ 4,855 | \$ 835,898 | Attachment SNN-2, p. 13 line 389 | |
| 86 | Customer Installations | 587 | \$ 18,873 | \$ 25,428 | \$ 19,350 | \$ 218,655 | \$ 744 | \$ 219,399 | Attachment SNN-2, p. 13 line 394 | |
| 87 | Miscellaneous | 588 | \$ 588,172 | \$ 124,035 | \$ 164,027 | \$ 1,840,038 | \$ 5,689 | \$ 1,845,726 | Attachment SNN-2, p. 13 line 403 | |
| 88 | Rents | 589 | \$ 73,409 | \$ 71,548 | \$ 55,926 | \$ 723,155 | \$ - | \$ 723,155 | Attachment SNN-2, p. 13 line 407 | |
| 89 | | | <u>\$ 973,439</u> | <u>\$ 703,332</u> | <u>\$ 871,781</u> | <u>\$ 7,612,061</u> | <u>\$ 197,779</u> | <u>\$ 7,809,840</u> | | |
| 90 | Distribution Maintenance: | | | | | | | | | |
| 91 | Supervision | 590 | \$ 162 | \$ 559 | \$ 29 | \$ 5,454 | \$ 48 | \$ 5,503 | Attachment SNN-2, p. 13 line 412 | |
| 92 | Structures | 591 | - | - | - | - | - | - | | |
| 93 | Station Equipment | 592 | \$ 8,952 | \$ 131,618 | \$ (68,205) | \$ 227,550 | \$ 303 | \$ 227,853 | Attachment SNN-2, p. 13 line 417 + line 421 | |
| 94 | Overhead Lines | 593 | \$ (193,850) | \$ 375,994 | \$ (46,879) | \$ 2,402,213 | \$ (262,360) | \$ 2,139,853 | Attachment SNN-2, p. 14 line 430 | |
| 95 | Underground Lines | 594 | \$ 96,457 | \$ 31,245 | \$ (71,544) | \$ (46,572) | \$ 42 | \$ (46,530) | Attachment SNN-2, p. 14 line 436 | |
| 96 | Transformers | 595 | - | - | - | - | - | - | | |
| 97 | Street Lighting | 596 | \$ 186 | \$ 1,321 | \$ 2,047 | \$ 29,877 | \$ 39 | \$ 29,917 | Attachment SNN-2, p. 14 line 441 | |
| 98 | Metering | 597 | \$ 4,562 | \$ 5,923 | \$ 2,820 | \$ 42,976 | \$ 94 | \$ 43,070 | Attachment SNN-2, p. 14 line 446 | |
| 99 | Miscellaneous | 598 | \$ 8 | \$ 10 | \$ 9 | \$ 41 | \$ (32) | \$ 9 | Attachment SNN-2, p. 14 line 451 | |
| 100 | Total Distribution Maintenance | | <u>\$ (83,521)</u> | <u>\$ 546,668</u> | <u>\$ (181,722)</u> | <u>\$ 2,661,541</u> | <u>\$ (261,866)</u> | <u>\$ 2,399,675</u> | | |
| 101 | Total Distribution O&M | | <u>\$ 889,918</u> | <u>\$ 1,250,000</u> | <u>\$ 690,058</u> | <u>\$ 10,273,602</u> | <u>\$ (64,087)</u> | <u>\$ 10,209,515</u> | Attachment SNN-2, p. 14 line 453 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - NM Retail

(a) Base Period

| Line No. | Description | FERC Acct. No. | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 | March 2022 | |
|----------|---|----------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|--|
| 102 | Customer Accounting Expense: | | | | | | | | | | | |
| 103 | Supervision | 901 | \$ 837 | \$ 949 | \$ 873 | \$ 856 | \$ 878 | \$ 2,143 | \$ 247 | \$ 1,607 | \$ 1,026 | |
| 104 | Meter Reading | 902 | \$ 124,017 | \$ 148,198 | \$ 154,543 | \$ 152,412 | \$ 162,963 | \$ 141,962 | \$ 145,790 | \$ 146,362 | \$ 176,904 | |
| 105 | Billing & Cashiering | 903 | \$ 316,839 | \$ 106,720 | \$ 266,957 | \$ 238,239 | \$ 271,383 | \$ 399,200 | \$ 259,429 | \$ 247,933 | \$ 298,452 | |
| 106 | Uncollectible Accounts | 904 | \$ 244,347 | \$ 246,281 | \$ 61,808 | \$ 190,198 | \$ 250,768 | \$ 202,141 | \$ 174,452 | \$ 180,158 | \$ 196,099 | |
| 107 | Miscellaneous | 905 | \$ 3,088 | \$ 4,699 | \$ 5,601 | \$ 5,197 | \$ 4,983 | \$ (12,579) | \$ 3,824 | \$ 4,208 | \$ 5,333 | |
| 108 | Customer Deposit Interest Expense | DEPINT | - | - | - | - | - | - | - | - | - | |
| 109 | Total Customer Accounting Expense | | \$ 689,127 | \$ 506,847 | \$ 489,782 | \$ 586,902 | \$ 690,975 | \$ 732,867 | \$ 583,742 | \$ 580,268 | \$ 677,813 | |
| 110 | Customer Service Expense: | | | | | | | | | | | |
| 111 | Supervision | 907 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 112 | Customer Assistance | 908 | \$ 1,367,758 | \$ 1,480,481 | \$ 1,255,498 | \$ 1,442,439 | \$ 777,476 | \$ 1,053,183 | \$ 1,392,363 | \$ 1,288,525 | \$ 1,435,329 | |
| 113 | Advertisement | 909 | \$ 9,834 | \$ 7,508 | \$ 6,443 | \$ 13,886 | \$ 16,311 | \$ 4,395 | \$ 6,181 | \$ 6,629 | \$ 8,390 | |
| 114 | Miscellaneous | 910 | \$ 1,829 | \$ 2,138 | \$ 2,466 | \$ 2,375 | \$ 2,048 | \$ (6,920) | \$ 1,206 | \$ 1,561 | \$ 1,514 | |
| 115 | Total Customer Service Expense | | \$ 1,379,421 | \$ 1,490,127 | \$ 1,264,407 | \$ 1,458,700 | \$ 795,835 | \$ 1,050,658 | \$ 1,399,750 | \$ 1,296,715 | \$ 1,445,232 | |
| 116 | Sales Expense: | | | | | | | | | | | |
| 117 | Sales Expense - Supervision | 911 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 118 | Demonstrations & Selling | 912 | \$ 5,684 | \$ 15,420 | \$ 10,451 | \$ 10,630 | \$ 7,153 | \$ 5,821 | \$ 11,676 | \$ 10,114 | \$ 14,909 | |
| 119 | Advertising Expense - Sales | 913 | - | - | - | - | - | - | - | - | - | |
| 120 | Miscellaneous Sales Expense | 916 | \$ 210 | \$ 228 | \$ 263 | \$ 249 | \$ 214 | \$ (669) | \$ 181 | \$ 236 | \$ 226 | |
| 121 | Total Sales Expense | | \$ 5,894 | \$ 15,648 | \$ 10,714 | \$ 10,879 | \$ 7,367 | \$ 5,152 | \$ 11,857 | \$ 10,349 | \$ 15,135 | |
| 122 | Total Customer Service & Sales Expense | | \$ 1,385,315 | \$ 1,505,776 | \$ 1,275,122 | \$ 1,469,579 | \$ 803,202 | \$ 1,055,810 | \$ 1,411,607 | \$ 1,307,064 | \$ 1,460,367 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - NM Retail

(a) Base Period

| Line No. | Description | FERC Acct. No. | April 2022 | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period NM Retail | Reference |
|---|---|----------------|---------------------|---------------------|---------------------|----------------------|-------------------------|--------------------------------|--|
| 102 Customer Accounting Expense: | | | | | | | | | |
| 103 | Supervision | 901 | \$ 917 | \$ 956 | \$ 1,010 | \$ 12,300 | \$ 84 | \$ 12,384 | Attachment SNN-2, p. 15 line 494 |
| 104 | Meter Reading | 902 | \$ 137,435 | \$ 143,086 | \$ 157,783 | \$ 1,791,454 | \$ 4,954 | \$ 1,796,409 | Attachment SNN-2, p. 15 line 502 |
| 105 | Billing & Cashiering | 903 | \$ 325,279 | \$ 224,076 | \$ 256,279 | \$ 3,210,785 | \$ (190,573) | \$ 3,020,212 | Attachment SNN-2, p. 16 line 512 |
| 106 | Uncollectible Accounts | 904 | \$ 159,062 | \$ 220,407 | \$ 179,840 | \$ 2,305,559 | \$ 475,630 | \$ 2,781,189 | Attachment SNN-2, p. 16 line 516 + 519 |
| 107 | Miscellaneous | 905 | \$ 4,005 | \$ 3,978 | \$ 3,844 | \$ 36,182 | \$ 66 | \$ 36,248 | Attachment SNN-2, p. 16 line 526 |
| 108 | Customer Deposit Interest Expense | DEPINT | - | - | - | - | 16,032 | 16,032 | Attachment SNN-2, p. 16 line 529 |
| 109 | Total Customer Accounting Expense | | \$ 626,698 | \$ 592,503 | \$ 598,756 | \$ 7,356,279 | \$ 306,194 | \$ 7,662,473 | Attachment SNN-2, p. 16 line 531 |
| 110 Customer Service Expense: | | | | | | | | | |
| 111 | Supervision | 907 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 112 | Customer Assistance | 908 | \$ 1,484,067 | \$ 1,719,395 | \$ 1,993,062 | 16,689,577 | (15,952,992) | 736,585 | Attachment SNN-2, p. 16 line 539 + 543 + 547 + 550 |
| 113 | Advertisement | 909 | \$ 11,949 | \$ 11,099 | \$ 12,113 | \$ 114,738 | \$ (8,405) | \$ 106,332 | Attachment SNN-2, p. 16 line 554 |
| 114 | Miscellaneous | 910 | \$ 1,797 | \$ 1,727 | \$ 1,608 | \$ 13,347 | \$ 16 | \$ 13,363 | Attachment SNN-2, p. 17 line 561 |
| 115 | Total Customer Service Expense | | \$ 1,497,813 | \$ 1,732,221 | \$ 2,006,783 | \$ 16,817,662 | \$ (15,961,381) | \$ 856,280 | Attachment SNN-2, p. 17 line 563 |
| 116 Sales Expense: | | | | | | | | | |
| 117 | Sales Expense - Supervision | 911 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 118 | Demonstrations & Selling | 912 | \$ 10,013 | \$ 11,426 | \$ 14,289 | \$ 127,587 | \$ (17,161) | \$ 110,426 | Attachment SNN-2, p. 17 line 571 |
| 119 | Advertising Expense - Sales | 913 | - | - | - | - | - | - | |
| 120 | Miscellaneous Sales Expense | 916 | \$ 249 | \$ 239 | \$ 223 | \$ 1,850 | \$ 2 | \$ 1,852 | Attachment SNN-2, p. 17 line 578 |
| 121 | Total Sales Expense | | \$ 10,262 | \$ 11,665 | \$ 14,512 | \$ 129,436 | \$ (17,159) | \$ 112,277 | Attachment SNN-2, p. 17 line 580 |
| 122 | Total Customer Service & Sales Expense | | \$ 1,508,075 | \$ 1,743,887 | \$ 2,021,295 | \$ 16,947,098 | \$ (15,978,540) | \$ 968,558 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - NM Retail

(a) Base Period

| Line No. | Description | FERC Acct. No. | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 | March 2022 |
|----------|------------------------|----------------|------------|-------------|----------------|--------------|---------------|---------------|--------------|---------------|------------|
| 144 | Non-litigation | | 14,133 | 16,263 | (4,260) | 21,779 | 34,179 | 33,315 | 4,470 | 44,586 | 43,932 |
| 145 | Total | | \$ 14,133 | \$ 16,263 | \$ (4,260) | \$ 21,779 | \$ 34,179 | \$ 33,315 | \$ 4,470 | \$ 44,586 | \$ 43,932 |
| 146 | Other Outside Services | 923 | \$ 205,813 | \$ 147,115 | \$ 85,201 | \$ 108,770 | \$ 139,697 | \$ 231,657 | \$ 130,931 | \$ 146,515 | \$ 199,139 |
| 147 | Total Outside Services | 923 | \$ 219,946 | \$ 163,378 | \$ 80,941 | \$ 130,549 | \$ 173,876 | \$ 264,973 | \$ 135,401 | \$ 191,102 | \$ 243,071 |

⁽¹⁾ For the Base Period, SPS has recorded all litigation expenses in Account 923. As such, there are no litigation expenses recorded in accounts 920 or 928.
Note: Amounts may appear to not total or tie due to rounding.

Southwestern Public Service Company

Operations and Maintenance Expenses
Base Period - NM Retail

(a) Base Period

| Line No. | Description | FERC Acct. No. | April 2022 | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Adjusted Base Period NM Retail | Reference |
|----------|------------------------|----------------|-------------------|-------------------|-------------------|---------------------|-------------------------|--------------------------------|----------------------------------|
| 144 | Non-litigation | | 16,311 | 14,100 | 20,500 | 259,309 | - | 259,309 | |
| 145 | Total | | <u>\$ 16,311</u> | <u>\$ 14,100</u> | <u>\$ 20,500</u> | <u>\$ 259,309</u> | <u>\$ -</u> | <u>\$ 259,309</u> | |
| 146 | Other Outside Services | 923 | <u>\$ 167,631</u> | <u>\$ 246,575</u> | <u>\$ 181,091</u> | <u>\$ 1,990,136</u> | <u>\$ (78)</u> | <u>\$ 1,990,058</u> | |
| 147 | Total Outside Services | 923 | <u>\$ 183,942</u> | <u>\$ 260,675</u> | <u>\$ 201,591</u> | <u>\$ 2,249,445</u> | <u>\$ (78)</u> | <u>\$ 2,249,367</u> | Attachment SNN-2, p. 18 line 610 |

⁽¹⁾ For the Base Period, SPS has recorded all litigation expenses in Account 923. As such, there are no litigation expenses recorded in Accounts 920 or 928.

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

Please refer to Attachment SNN-8 to the Direct Testimony of Stephanie N. Niemi for descriptions of adjustments by FERC account.

Notations in the Reference column above are referring to Attachments to the Direct Testimony of Stephanie N. Niemi..

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period NM Retail | Impact of Test Year Allocators on Base Period Amounts | Linkage Period Adjustments | Adjusted Linkage Period NM Retail | Reference |
|----------|---|----------------|--------------------------------|---|----------------------------|-----------------------------------|--|
| 1 | Steam Production Operation: | | | | | | |
| 2 | Supervision & Engineering | 500 | \$ 1,262,892 | \$ 177,601 | \$ 49,717 | \$ 1,490,210 | Attachment SNN-2, p. 4 line 6 Attachment SNN-6, p. 30 line 13 |
| 3 | Fuel (Transportation & Handling) | 501 | 10,392,716 | 1,006,906 | 3,086,024 | 14,485,645 | Attachment SNN-2, p. 4 line 9 + 15 Attachment SNN-6, p. 30 line 18 + 28 |
| 4 | Steam Expense | 502 | 4,005,763 | 563,333 | 102,968 | 4,672,064 | Attachment SNN-2, p. 4 line 23 Attachment SNN-6, p. 30 line 41 |
| 5 | Electric Expense | 505 | 2,852,461 | 401,143 | 78,672 | 3,332,277 | Attachment SNN-2, p. 4 line 29 Attachment SNN-6, p. 31 line 51 |
| 6 | Miscellaneous | 506 | 5,063,400 | 712,069 | 138,201 | 5,913,671 | Attachment SNN-2, p. 4 line 40 Attachment SNN-6, p. 31 line 69 |
| 7 | Rent | 507 | 759,990 | 106,878 | - | 866,867 | Attachment SNN-2, p. 5 line 44 Attachment SNN-6, p. 31 line 73 |
| 8 | Supplies and Expenses | 508 | - | - | - | - | |
| 9 | Allowances | 509 | - | - | 594,876 | 594,876 | Attachment SNN-6, p. 31 line 79 |
| 10 | Total Steam Production Operation | | \$ 24,337,222 | \$ 2,967,930 | \$ 4,050,458 | \$ 31,355,611 | |
| 11 | Steam Production Maintenance: | | | | | | |
| 12 | Supervision & Engineering | 510 | \$ 284,456 | \$ 27,560 | \$ 8,703 | \$ 320,719 | Attachment SNN-2, p. 5 line 51 Attachment SNN-6, p. 32 line 92 |
| 13 | Structures | 511 | 1,323,609 | 186,140 | 17,168 | 1,526,918 | Attachment SNN-2, p. 5 line 58 Attachment SNN-6, p. 32 line 104 |
| 14 | Boilers | 512 | 4,457,308 | 431,849 | 79,392 | 4,968,549 | Attachment SNN-2, p. 5 line 67 Attachment SNN-6, p. 32 line 120 |
| 15 | Electric Plant | 513 | 2,929,316 | 283,809 | 41,074 | 3,254,199 | Attachment SNN-2, p. 5 line 76 Attachment SNN-6, p. 33 line 136 |
| 16 | Miscellaneous Plant | 514 | 2,587,619 | 363,898 | 53,662 | 3,005,180 | Attachment SNN-2, p. 5 line 83 Attachment SNN-6, p. 33 line 148 |
| 17 | Steam Production (Nonmajor) | 515 | - | - | - | - | |
| 18 | Total Steam Production Maintenance | | \$ 11,582,308 | \$ 1,293,256 | \$ 200,000 | \$ 13,075,564 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period NM Retail | Impact of Test Year Allocators on Base Period Amounts | Linkage Period Adjustments | Adjusted Linkage Period NM Retail | Reference |
|----------|--|----------------|--------------------------------|---|----------------------------|-----------------------------------|---|
| 19 | Total Steam Production O&M | | \$ 35,919,530 | \$ 4,261,187 | \$ 4,250,458 | \$ 44,431,174 | |
| 20 | Combustion Turbine Production Operation: | | | | | | |
| 21 | Supervision & Engineering | 546 | \$ 262,243 | \$ 33,900 | \$ 8,531 | \$ 304,674 | Attachment SNN-2, p. 6 line 90 + 94 Attachment SNN-6, p. 33 line 159 + 167 |
| 22 | Fuel Handling | 547 | - | - | - | - | |
| 23 | Generation Expense | 548 | 159,121 | 22,377 | 4,775 | 186,273 | Attachment SNN-2, p. 6 line 101 Attachment SNN-6, p. 34 line 180 |
| 24 | Miscellaneous | 549 | 3,244,762 | 322,959 | (537,931) | 3,029,790 | Attachment SNN-2, p. 6 line 110 + 115 Attachment SNN-6, p. 34 line 195 + 202 |
| 25 | Rents | 550 | 1,747,330 | 175,704 | - | 1,923,034 | Attachment SNN-2, p. 6 line 120 + 123 Attachment SNN-6, p. 34 line 207 + 210 |
| 26 | Total Combustion Turbine Production Operation | | \$ 5,413,455 | \$ 554,940 | \$ (524,624) | \$ 5,443,771 | |
| 27 | Combustion Turbine Production Maintenance: | | | | | | |
| 28 | Supervision & Engineering | 551 | \$ 295,096 | \$ 36,201 | \$ 8,957 | \$ 340,254 | Attachment SNN-2, p. 7 line 130 + 134 Attachment SNN-6, p. 35 line 221 + 229 |
| 29 | Structures | 552 | 199,240 | 22,948 | 1,694 | 223,882 | Attachment SNN-2, p. 7 line 142 + 146 Attachment SNN-6, p. 35 line 241 + 249 |
| 30 | Electric Plant | 553 | 539,545 | 74,870 | 13,386 | 627,802 | Attachment SNN-2, p. 7 line 156 + 160 Attachment SNN-6, p. 36 line 265 + 273 |
| 31 | Miscellaneous Plant | 554 | 2,927,553 | 283,948 | (540,623) | 2,670,878 | Attachment SNN-2, p. 7 line 169 + p.8 line 175 Attachment SNN-6, p. 36 line 288 + 300 |
| 32 | Total Combustion Turbine Production Maintenance | | \$ 3,961,435 | \$ 417,967 | \$ (516,586) | \$ 3,862,816 | |
| 33 | Total Combustion Turbine Production O&M | | \$ 9,374,890 | \$ 972,907 | \$ (1,041,210) | \$ 9,306,587 | |
| 34 | System Control and Dispatch: | | | | | | |
| 35 | System Load Control | 556 | \$ 327,668 | \$ 46,080 | \$ 11,811 | \$ 385,559 | Attachment SNN-2, p. 8 line 181 Attachment SNN-6, p. 37 line 310 |
| 36 | Other Expenditures | 557 | 628,003 | 105,895 | 27,371 | 761,270 | Attachment SNN-2, p. 8 line 188 + 192 + 196 Attachment SNN-6, p. 37 line 321 + 325 + 329 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period NM Retail | Impact of Test Year Allocators on Base Period Amounts | Linkage Period Adjustments | Adjusted Linkage Period NM Retail | Reference |
|----------|---|----------------|--------------------------------|---|----------------------------|-----------------------------------|---|
| 37 | Total System Control and Dispatch | | \$ 955,671 | \$ 151,975 | \$ 39,183 | \$ 1,146,829 | |
| 38 | Total Non-Fuel Production O&M | | \$ 46,250,091 | \$ 5,386,069 | \$ 3,248,430 | \$ 54,884,590 | Attachment SNN-2, p. 8 line 198 Attachment SNN-6, p. 37 line 331 |
| 39 | Transmission Operations: | | | | | | |
| 40 | Supervision & Engineering | 560 | \$ 1,981,163 | \$ 202,714 | \$ 66,760 | \$ 2,250,637 | Attachment SNN-2, p. 8 line 208 Attachment SNN-6, p. 37 line 347 |
| 41 | Load Dispatch | 561 | - | - | - | - | |
| 42 | Load Dispatch - Reliability | 561.1 | 2,828 | 306 | 123 | 3,257 | Attachment SNN-2, p. 8 line 213 Attachment SNN-6, p. 38 line 356 |
| 43 | Load Dispatch - Monitor and Operate Transmission System | 561.2 | 831,572 | 90,128 | 25,844 | 947,544 | Attachment SNN-2, p. 9 line 220 Attachment SNN-6, p. 38 line 369 |
| 44 | Load Dispatch - Transmission Service and Scheduling | 561.3 | - | - | - | - | |
| 45 | Load Dispatch - Scheduling, System Control and Dispatching Services | 561.4 | 1,261,116 | 68,397 | - | 1,329,513 | Attachment SNN-2, p. 9 line 223 + 226 Attachment SNN-6, p. 38 line 372 + 375 |
| 46 | Reliability, Planning and Standards Development | 561.5 | 12 | 1 | - | 13 | Attachment SNN-2, p. 9 line 229 Attachment SNN-6, p. 38 line 378 |
| 47 | Transmission Service Studies | 561.6 | 38,525 | 4,175 | 199 | 42,900 | Attachment SNN-2, p. 9 line 234 Attachment SNN-6, p. 38 line 387 |
| 48 | Generation Interconnection Studies | 561.7 | 28,016 | 3,036 | 1,315 | 32,368 | Attachment SNN-2, p. 9 line 239 Attachment SNN-6, p. 39 line 396 |
| 49 | Reliability, Planning and Standards Development Services | 561.8 | 996,299 | 54,035 | - | 1,050,333 | Attachment SNN-2, p. 9 line 242 + 245 Attachment SNN-6, p. 39 line 399 + 402 |
| 50 | Station Equipment | 562 | 359,915 | 36,827 | 15,524 | 412,265 | Attachment SNN-2, p. 9 line 250 Attachment SNN-6, p. 39 line 411 |
| 51 | Overhead Lines | 563 | 328,558 | 33,618 | 4,290 | 366,466 | Attachment SNN-2, p. 10 line 257 Attachment SNN-6, p. 39 line 424 |
| 52 | Underground Lines | 564 | 100 | 10 | 4 | 115 | Attachment SNN-2, p. 10 line 262 Attachment SNN-6, p. 39 line 433 |
| 53 | Miscellaneous | 566 | 1,005,798 | 102,914 | 21,268 | 1,129,980 | Attachment SNN-2, p. 11 line 321 Attachment SNN-6, p. 41 line 498 |
| 54 | Rents | 567 | 403,218 | 41,258 | - | 444,475 | Attachment SNN-2, p. 11 line 325 Attachment SNN-6, p. 41 line 502 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period NM Retail | Impact of Test Year Allocators on Base Period Amounts | Linkage Period Adjustments | Adjusted Linkage Period NM Retail | Reference |
|----------|---|----------------|--------------------------------|---|----------------------------|-----------------------------------|--|
| 55 | Total Transmission Operations | | \$ 7,237,120 | \$ 637,421 | \$ 135,327 | \$ 8,009,867 | |
| 56 | Transmission Maintenance: | | | | | | |
| 57 | Supervision & Engineering | 568 | \$ - | \$ - | \$ - | \$ - | |
| 58 | Structures | 569 | 824 | 84 | - | 909 | Attachment SNN-2, p. 11 line 328 Attachment SNN-6, p. 41 line 505 |
| 59 | Station Equipment | 570 | 365,289 | 37,377 | 6,186 | 408,852 | Attachment SNN-2, p. 11 line 333 Attachment SNN-6, p. 41 line 514 |
| 60 | Overhead Lines | 071 | 259,621 | 26,565 | 1,049 | 287,235 | Attachment SNN-2, p. 12 line 341 Attachment SNN-6, p. 42 line 528 |
| 61 | Underground Lines | 572 | - | - | - | - | |
| 62 | Miscellaneous | 573 | - | - | - | - | |
| 63 | | | \$ 625,735 | \$ 64,026 | \$ 7,235 | \$ 696,996 | |
| 64 | Wheeling: | | | | | | |
| 65 | Wheeling | 565 | \$ 43,991,257 | \$ 2,386,846 | \$ - | \$ 46,378,103 | Attachment SNN-2, p. 10 and 11 lines 264-312 Attachment SNN-6, p. 39 through 41 lines 435-483 |
| 66 | | | \$ 43,991,257 | \$ 2,386,846 | \$ - | \$ 46,378,103 | |
| 67 | Total Transmission O&M | | \$ 51,854,112 | \$ 3,088,292 | \$ 142,562 | \$ 55,084,966 | Attachment SNN-2, p. 12 line 343 Attachment SNN-6, p. 42 line 530 |
| 68 | Regional Market: | | | | | | |
| 69 | Operation Supervision | 575.1 | \$ 58,526 | \$ 5,670 | \$ 1,913 | \$ 66,109 | Attachment SNN-2, p. 14 line 461 Attachment SNN-6, p. 46 line 739 |
| 70 | Day-Ahead and Real-Time Market Administration | 575.2 | 141,070 | 13,668 | 5,196 | 159,934 | Attachment SNN-2, p. 14 line 467 Attachment SNN-6, p. 47 line 749 |
| 71 | Transmission Rights Market Administration | 575.3 | - | - | - | - | |
| 72 | Capacity Market Administration | 575.4 | - | - | - | - | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period NM Retail | Impact of Test Year Allocators on Base Period Amounts | Linkage Period Adjustments | Adjusted Linkage Period NM Retail | Reference |
|----------|---|----------------|--------------------------------|---|----------------------------|-----------------------------------|--|
| 73 | Ancillary Services Market Administration | 575.5 | 328 | 32 | 12 | 372 | Attachment SNN-2, p. 15 line 472 Attachment SNN-6, p. 47 line 758 |
| 74 | Market Monitoring and Compliance | 575.6 | 328 | 32 | 12 | 372 | Attachment SNN-2, p. 15 line 477 Attachment SNN-6, p. 47 line 767 |
| 75 | Market Administration, Monitoring and Compliance Services | 575.7 | 3,095,429 | 297,351 | - | 3,392,780 | Attachment SNN-2, p. 15 line 482 Attachment SNN-6, p. 47 line 772 |
| 76 | Regional Market Rents | 575.8 | 10,000 | 969 | - | 10,969 | Attachment SNN-2, p. 15 line 486 Attachment SNN-6, p. 47 line 776 |
| 77 | Total Regional Market | | \$ 3,305,682 | \$ 317,721 | \$ 7,133 | \$ 3,630,536 | Attachment SNN-2, p. 15 line 488 Attachment SNN-6, p. 47 line 778 |
| 78 | Distribution Operations: | | | | | | |
| 79 | Supervision | 580 | \$ 2,231,992 | \$ (28,579) | \$ 54,373 | \$ 2,257,785 | Attachment SNN-2, p. 12 line 351 Attachment SNN-6, p. 42 line 545 |
| 80 | Load Dispatch | 581 | 153,791 | (1,970) | 1,357 | 153,179 | Attachment SNN-2, p. 12 line 357 Attachment SNN-6, p. 42 line 555 |
| 81 | Station Equipment | 582 | 400,674 | (5,131) | 9,953 | 405,496 | Attachment SNN-2, p. 12 line 362 Attachment SNN-6, p. 42 line 564 |
| 82 | Overhead Lines | 583 | 839,354 | 3,161 | 13,254 | 855,769 | Attachment SNN-2, p. 12 line 369 Attachment SNN-6, p. 43 line 578 |
| 83 | Underground Lines | 584 | 349,750 | (1,400) | 1,262 | 349,612 | Attachment SNN-2, p. 12 line 375 Attachment SNN-6, p. 43 line 589 |
| 84 | Street Lighting | 585 | 210,102 | (2,691) | 5,953 | 213,364 | Attachment SNN-2, p. 12 line 382 Attachment SNN-6, p. 43 line 602 |
| 85 | Metering | 586 | 835,898 | 9,673 | 44,025 | 889,596 | Attachment SNN-2, p. 13 line 389 Attachment SNN-6, p. 44 line 615 |
| 86 | Customer Installations | 587 | 219,399 | (2,810) | 6,824 | 223,413 | Attachment SNN-2, p. 13 line 394 Attachment SNN-6, p. 44 line 624 |
| 87 | Miscellaneous | 588 | 1,845,726 | (16,802) | 213,747 | 2,042,671 | Attachment SNN-2, p. 13 line 403 Attachment SNN-6, p. 44 line 640 |
| 88 | Rents | 589 | 723,155 | (7,059) | - | 716,096 | Attachment SNN-2, p. 13 line 407 Attachment SNN-6, p. 44 line 644 |
| 89 | | | \$ 7,809,840 | \$ (53,608) | \$ 350,748 | \$ 8,106,980 | |
| 90 | Distribution Maintenance: | | | | | | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period NM Retail | Impact of Test Year Allocators on Base Period Amounts | Linkage Period Adjustments | Adjusted Linkage Period NM Retail | Reference |
|----------|---------------------------------------|----------------|--------------------------------|---|----------------------------|-----------------------------------|--|
| 91 | Supervision | 590 | \$ 5,503 | \$ (70) | \$ 177 | \$ 5,609 | Attachment SNN-2, p. 13 line 412 Attachment SNN-6, p. 45 line 653 |
| 92 | Structures | 591 | - | - | - | - | |
| 93 | Station Equipment | 592 | 227,853 | (2,918) | 3,579 | 228,515 | Attachment SNN-2, p. 13 line 417 + line 421 Attachment SNN-6, p. 45 line 662 + line 668 |
| 94 | Overhead Lines | 593 | 2,139,853 | (18,324) | 166,418 | 2,287,947 | Attachment SNN-2, p. 14 line 430 Attachment SNN-6, p. 45 line 685 |
| 95 | Underground Lines | 594 | (46,530) | 818 | 498 | (45,214) | Attachment SNN-2, p. 14 line 436 Attachment SNN-6, p. 45 line 696 |
| 96 | Transformers | 595 | - | - | - | - | |
| 97 | Street Lighting | 596 | 29,917 | 810 | 441 | 31,168 | Attachment SNN-2, p. 14 line 441 Attachment SNN-6, p. 46 line 705 |
| 98 | Metering | 597 | 43,070 | (333) | 973 | 43,710 | Attachment SNN-2, p. 14 line 446 Attachment SNN-6, p. 46 line 714 |
| 99 | Miscellaneous | 598 | 9 | 0 | (13) | (4) | Attachment SNN-2, p. 14 line 451 Attachment SNN-6, p. 46 line 723 |
| 100 | Total Distribution Maintenance | | \$ 2,399,675 | \$ (20,017) | \$ 172,074 | \$ 2,551,732 | |
| 101 | Total Distribution O&M | | \$ 10,209,515 | \$ (73,625) | \$ 522,822 | \$ 10,658,712 | Attachment SNN-2, p. 14 line 453 Attachment SNN-6, p. 46 line 725 |
| 102 | Customer Accounting Expense: | | | | | | |
| 103 | Supervision | 901 | \$ 12,384 | \$ 53 | \$ 362 | \$ 12,799 | Attachment SNN-2, p. 15 line 494 Attachment SNN-6, p. 48 line 788 |
| 104 | Meter Reading | 902 | 1,796,409 | 7,624 | 42,275 | 1,846,307 | Attachment SNN-2, p. 15 line 502 Attachment SNN-6, p. 48 line 802 |
| 105 | Billing & Cashiering | 903 | 3,020,212 | 12,817 | 47,654 | 3,080,683 | Attachment SNN-2, p. 16 line 512 Attachment SNN-6, p. 48 line 818 |
| 106 | Uncollectible Accounts | 904 | 2,781,189 | 11,802 | - | 2,792,991 | Attachment SNN-2, p. 16 line 516 + 519 Attachment SNN-6, p. 48 line 823 + 826 |
| 107 | Miscellaneous | 905 | 36,248 | 154 | 230 | 36,631 | Attachment SNN-2, p. 16 line 526 Attachment SNN-6, p. 49 line 839 |
| 108 | Customer Deposit Interest Expense | DEPINT | 16,032 | - | - | 16,032 | Attachment SNN-2, p. 16 line 529 Attachment SNN-6, p. 49 line 842 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period NM Retail | Impact of Test Year Allocators on Base Period Amounts | Linkage Period Adjustments | Adjusted Linkage Period NM Retail | Reference |
|----------|---|----------------|--------------------------------|---|----------------------------|-----------------------------------|--|
| 109 | Total Customer Accounting Expense | | \$ 7,662,473 | \$ 32,450 | \$ 90,520 | \$ 7,785,443 | Attachment SNN-2, p. 16 line 531 Attachment SNN-6, p. 49 line 844 |
| 110 | Customer Service Expense: | | | | | | |
| 111 | Supervision | 907 | \$ - | \$ - | \$ - | \$ - | |
| 112 | Customer Assistance | 908 | 736,585 | 3,126 | 26,827 | 766,538 | Attachment SNN-2, p. 16 line 539 + 543 + 547 + 550 Attachment SNN-6, p. 49 line 858 + 862 + 866 + 871 |
| 113 | Advertisement | 909 | 106,332 | 451 | - | 106,784 | Attachment SNN-2, p. 16 line 554 Attachment SNN-6, p. 50 line 875 |
| 114 | Miscellaneous | 910 | 13,363 | 57 | 60 | 13,480 | Attachment SNN-2, p. 17 line 561 Attachment SNN-6, p. 50 line 888 |
| 115 | Total Customer Service Expense | | \$ 856,280 | \$ 3,634 | \$ 26,887 | \$ 886,802 | Attachment SNN-2, p. 17 line 563 Attachment SNN-6, p. 50 line 890 |
| 116 | Sales Expense: | | | | | | |
| 117 | Sales Expense - Supervision | 911 | \$ - | \$ - | \$ - | \$ - | |
| 118 | Demonstrations & Selling | 912 | 110,426 | 469 | 3,100 | 113,994 | Attachment SNN-2, p. 17 line 571 Attachment SNN-6, p. 50 line 904 |
| 119 | Advertising Expense - Sales | 913 | - | - | - | - | |
| 120 | Miscellaneous Sales Expense | 916 | 1,852 | 8 | 8 | 1,867 | Attachment SNN-2, p. 17 line 578 Attachment SNN-6, p. 50 line 917 |
| 121 | Total Sales Expense | | \$ 112,277 | \$ 476 | \$ 3,108 | \$ 115,862 | Attachment SNN-2, p. 17 line 580 Attachment SNN-6, p. 51 line 919 |
| 122 | Total Customer Service & Sales Expense | | \$ 968,558 | \$ 4,110 | \$ 29,995 | \$ 1,002,663 | |
| 123 | Total Customer Operations Expense | | \$ 8,631,031 | \$ 36,560 | \$ 120,516 | \$ 8,788,106 | |
| 124 | Administrative & General Expense: | | | | | | |
| 125 | Administrative Salaries | 920 | \$ 10,357,377 | \$ 884,882 | \$ 373,599 | \$ 11,615,858 | Attachment SNN-2, p. 17 line 591 Attachment SNN-6, p. 51 line 936 |
| 126 | Office Supplies & Expense | 921 | 7,874,726 | 672,777 | 988,208 | 9,535,710 | Attachment SNN-2, p. 18 line 602 Attachment SNN-6, p. 51 line 953 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period NM Retail | Impact of Test Year Allocators on Base Period Amounts | Linkage Period Adjustments | Adjusted Linkage Period NM Retail | Reference |
|----------|---|----------------|--------------------------------|---|----------------------------|-----------------------------------|---|
| 127 | A&G Expense Transferred | 922 | (7,974,610) | (681,311) | - | (8,655,921) | Attachment SNN-2, p. 18 line 605 Attachment SNN-6, p. 51 line 956 |
| 128 | Outside Services | 923 | 2,249,367 | 192,175 | - | 2,441,542 | Attachment SNN-2, p. 18 line 610 Attachment SNN-6, p. 52 line 961 |
| 129 | Property Insurance | 924 | 1,542,614 | 112,387 | 346,222 | 2,001,223 | Attachment SNN-2, p. 18 line 613 Attachment SNN-6, p. 52 line 966 |
| 130 | Injuries and Damages | 925 | 3,018,579 | 257,892 | 776,667 | 4,053,138 | Attachment SNN-2, p. 18 line 618 Attachment SNN-6, p. 52 line 973 |
| 131 | Pensions & Benefits | 926 | 9,179,980 | 784,291 | (713,706) | 9,250,565 | Attachment SNN-2, p. 18 line 625 + 628 Attachment SNN-6, p. 52 line 984 + 987 |
| 132 | Regulatory Commission Expense | 928 | 3,722,640 | 1,014 | - | 3,723,654 | Attachment SNN-2, p. 18-19 lines 630-644 Attachment SNN-6, p. 52-53 lines 989-1005 |
| 133 | Duplicate Charges - Electric | 929 | (430,737) | (36,800) | - | (467,537) | Attachment SNN-2, p. 19 line 647 Attachment SNN-6, p. 53 line 1008 |
| 134 | Miscellaneous | 930 | 633,657 | 54,136 | - | 687,793 | Attachment SNN-2, p. 19 line 652 + 657 Attachment SNN-6, p. 53 line 1013 + 1018 |
| 135 | Rents | 931 | 6,143,966 | 397,258 | - | 6,541,224 | Attachment SNN-2, p. 19 line 662 Attachment SNN-6, p. 53 line 1023 |
| 136 | Maintenance of Structures | 932 | - | - | - | - | |
| 137 | Maintenance of General Plant | 935 | 183,973 | 14,957 | - | 198,930 | Attachment SNN-2, p. 19 line 667 Attachment SNN-6, p. 53 line 1028 |
| 138 | Recoverable Contributions and Donations | | 99,295 | (0) | - | 99,295 | Attachment SNN-2, p. 19 line 670 Attachment SNN-6, p. 53 line 1031 |
| 139 | Total Administrative & General Expense | | \$ 36,600,826 | \$ 2,653,659 | \$ 1,770,989 | \$ 41,025,474 | Attachment SNN-2, p. 19 line 672 Attachment SNN-6, p. 53 line 1033 |
| 140 | Total O&M Expense | | \$ 156,851,256 | \$ 11,408,677 | \$ 5,812,452 | \$ 174,072,385 | Attachment SNN-2, p. 19 line 674 Attachment SNN-6, p. 53 line 1035 |
| 141 | Operations and Maintenance Expenses - Litigation Expenses(1) | | | | | | |
| 142 | Outside Services- Legal | 923 | | | | | |
| 143 | Litigation | | \$ - | \$ - | \$ - | \$ - | |
| 144 | Non-litigation | | 799,427 | 22,153 | - | 821,581 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Linkage Period - Total Company

Linkage Period

| Line No. | Description | FERC Acct. No. | Adjusted Base Period NM Retail | Impact of Test Year Allocators on Base Period Amounts | Linkage Period Adjustments | Adjusted Linkage Period NM Retail | Reference |
|----------|------------------------|----------------|--------------------------------|---|----------------------------|-----------------------------------|--|
| 145 | Total | | \$ 799,427 | \$ 22,153 | \$ - | \$ 821,581 | |
| 146 | Other Outside Services | 923 | \$ 1,449,940 | \$ 170,021 | \$ - | \$ 1,619,961 | |
| 147 | Total Outside Services | 923 | \$ 2,249,367 | \$ 192,175 | \$ - | \$ 2,441,542 | Attachment SNN-2, p. 18 line 610 Attachment SNN-6, p. 52 line 961 |

⁽¹⁾ For the Base Period, SPS has recorded all legal expenses in Account 923. As such, there are no legal expenses recorded in Accounts 920 or 928.

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

Please refer to Attachment SNN-8 to the Direct Testimony of Stephanie N. Niemi for descriptions of adjustments by FERC account.

Notations in the Reference column above are referring to Attachments to the Direct Testimony of Stephanie N. Niemi.

Southwestern Public Service Company

Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period NM Retail | Test Year Period Adjustments | Adjusted Test Year Period NM Retail | Reference |
|----------|---|----------------|-----------------------------------|------------------------------|-------------------------------------|--------------------------------------|
| 1 | Steam Production Operation: | | | | | |
| 2 | Supervision & Engineering | 500 | \$ 1,490,210 | \$ 57,037 | \$ 1,547,247 | Attachment SNN-6, p. 30 line 13 |
| 3 | Fuel (Transportation & Handling) | 501 | 14,485,645 | 504,799 | 14,990,444 | Attachment SNN-6, p. 30 line 18 + 28 |
| 4 | Steam Expense | 502 | 4,672,064 | 107,849 | 4,779,913 | Attachment SNN-6, p. 30 line 41 |
| 5 | Electric Expense | 505 | 3,332,277 | 86,188 | 3,418,465 | Attachment SNN-6, p. 31 line 51 |
| 6 | Miscellaneous | 506 | 5,913,671 | 155,453 | 6,069,123 | Attachment SNN-6, p. 31 line 69 |
| 7 | Rent | 507 | 866,867 | - | 866,867 | Attachment SNN-6, p. 31 line 73 |
| 8 | Supplies and Expenses | 508 | - | - | - | |
| 9 | Allowances | 509 | 594,876 | 710,536 | 1,305,412 | Attachment SNN-6, p. 31 line 79 |
| 10 | Total Steam Production Operation | | \$ 31,355,611 | \$ 1,621,861 | \$ 32,977,471 | |
| 11 | Steam Production Maintenance: | | | | | |
| 12 | Supervision & Engineering | 510 | \$ 320,719 | \$ 9,652 | \$ 330,371 | Attachment SNN-6, p. 32 line 92 |
| 13 | Structures | 511 | 1,526,918 | 12,562 | 1,539,480 | Attachment SNN-6, p. 32 line 104 |
| 14 | Boilers | 512 | 4,968,549 | 88,017 | 5,056,566 | Attachment SNN-6, p. 32 line 120 |
| 15 | Electric Plant | 513 | 3,254,199 | 40,377 | 3,294,575 | Attachment SNN-6, p. 33 line 136 |
| 16 | Miscellaneous Plant | 514 | 3,005,180 | 55,201 | 3,060,381 | Attachment SNN-6, p. 33 line 148 |
| 17 | Steam Production (Nonmajor) | 515 | - | - | - | |
| 18 | Total Steam Production Maintenance | | \$ 13,075,564 | \$ 205,808 | \$ 13,281,372 | |
| 19 | Total Steam Production O&M | | \$ 44,431,174 | \$ 1,827,669 | \$ 46,258,844 | |

Southwestern Public Service Company

Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period NM Retail | Test Year Period Adjustments | Adjusted Test Year Period NM Retail | Reference |
|----------|--|----------------|-----------------------------------|------------------------------|-------------------------------------|--|
| 20 | Combustion Turbine Production Operation: | | | | | |
| 21 | Supervision & Engineering | 546 | \$ 304,674 | \$ 10,376 | \$ 315,050 | Attachment SNN-6, p. 33 line 159 + 167 |
| 22 | Fuel Handling | 547 | - | - | - | |
| 23 | Generation Expense | 548 | 186,273 | 5,382 | 191,656 | Attachment SNN-6, p. 34 line 180 |
| 24 | Miscellaneous | 549 | 3,029,790 | (196,900) | 2,832,890 | Attachment SNN-6, p. 34 line 195 + 202 |
| 25 | Rents | 550 | 1,923,034 | - | 1,923,034 | Attachment SNN-6, p. 34 line 207 + 210 |
| 26 | Total Combustion Turbine Production Operation | | \$ 5,443,771 | \$ (181,142) | \$ 5,262,629 | |
| 27 | Combustion Turbine Production Maintenance: | | | | | |
| 28 | Supervision & Engineering | 551 | \$ 340,254 | \$ 10,879 | \$ 351,132 | Attachment SNN-6, p. 35 line 221 + 229 |
| 29 | Structures | 552 | 223,882 | 1,856 | 225,738 | Attachment SNN-6, p. 35 line 241 + 249 |
| 30 | Electric Plant | 553 | 627,802 | 15,460 | 643,261 | Attachment SNN-6, p. 36 line 265 + 273 |
| 31 | Miscellaneous Plant | 554 | 2,670,878 | (200,143) | 2,470,735 | Attachment SNN-6, p. 36 line 288 + 300 |
| 32 | Total Combustion Turbine Production Maintenance | | \$ 3,862,816 | \$ (171,950) | \$ 3,690,866 | |
| 33 | Total Combustion Turbine Production O&M | | \$ 9,306,587 | \$ (353,091) | \$ 8,953,495 | |
| 34 | System Control and Dispatch: | | | | | |
| 35 | System Load Control | 556 | \$ 385,559 | \$ 14,403 | \$ 399,962 | Attachment SNN-6, p. 37 line 310 |
| 36 | Other Expenditures | 557 | 761,270 | 33,459 | 794,729 | Attachment SNN-6, p. 37 line 321 + 325 + 329 |
| 37 | Total System Control and Dispatch | | \$ 1,146,829 | \$ 47,862 | \$ 1,194,691 | |
| 38 | Total Non-Fuel Production O&M | | \$ 54,884,590 | \$ 1,522,439 | \$ 56,407,029 | Attachment SNN-6, p. 37 line 331 |
| 39 | Transmission Operations: | | | | | |

Southwestern Public Service Company
Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period NM Retail | Test Year Period Adjustments | Adjusted Test Year Period NM Retail | Reference |
|----------|---|----------------|-----------------------------------|------------------------------|-------------------------------------|--|
| 40 | Supervision & Engineering | 560 | \$ 2,250,637 | \$ 80,385 | \$ 2,331,022 | Attachment SNN-6, p. 37 line 347 |
| 41 | Load Dispatch | 561 | - | - | - | |
| 42 | Load Dispatch - Reliability | 561.1 | 3,257 | 134 | 3,391 | Attachment SNN-6, p. 38 line 356 |
| 43 | Load Dispatch - Monitor and Operate Transmission System | 561.2 | 947,544 | 28,536 | 976,079 | Attachment SNN-6, p. 38 line 369 |
| 44 | Load Dispatch - Transmission Service and Scheduling | 561.3 | - | - | - | |
| 45 | Load Dispatch - Scheduling, System Control and Dispatching Services | 561.4 | 1,329,513 | - | 1,329,513 | Attachment SNN-6, p. 38 line 372 + 375 |
| 46 | Reliability, Planning and Standards Development | 561.5 | 13 | - | 13 | Attachment SNN-6, p. 38 line 378 |
| 47 | Transmission Service Studies | 561.6 | 42,900 | 242 | 43,142 | Attachment SNN-6, p. 38 line 387 |
| 48 | Generation Interconnection Studies | 561.7 | 32,368 | 1,598 | 33,966 | Attachment SNN-6, p. 39 line 396 |
| 49 | Reliability, Planning and Standards Development Services | 561.8 | 1,050,333 | - | 1,050,333 | Attachment SNN-6, p. 39 line 399 + 402 |
| 50 | Station Equipment | 562 | 412,265 | 17,002 | 429,267 | Attachment SNN-6, p. 39 line 411 |
| 51 | Overhead Lines | 563 | 366,466 | 4,708 | 371,174 | Attachment SNN-6, p. 39 line 424 |
| 52 | Underground Lines | 564 | 115 | 5 | 119 | Attachment SNN-6, p. 39 line 433 |
| 53 | Miscellaneous | 566 | 1,129,980 | 23,844 | 1,153,824 | Attachment SNN-6, p. 41 line 498 |
| 54 | Rents | 567 | 444,475 | - | 444,475 | Attachment SNN-6, p. 41 line 502 |
| 55 | Total Transmission Operations | | \$ 8,009,867 | \$ 156,454 | \$ 8,166,321 | |

Southwestern Public Service Company
Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period NM Retail | Test Year Period Adjustments | Adjusted Test Year Period NM Retail | Reference |
|----------|---|----------------|-----------------------------------|------------------------------|-------------------------------------|--|
| 56 | Transmission Maintenance: | | | | | |
| 57 | Supervision & Engineering | 568 | \$ - | \$ - | \$ - | |
| 58 | Structures | 569 | 909 | - | 909 | Attachment SNN-6, p. 41 line 505 |
| 59 | Station Equipment | 570 | 408,852 | 6,777 | 415,629 | Attachment SNN-6, p. 41 line 514 |
| 60 | Overhead Lines | 071 | 287,235 | 1,218 | 288,453 | Attachment SNN-6, p. 42 line 528 |
| 61 | Underground Lines | 572 | - | - | - | |
| 62 | Miscellaneous | 573 | - | - | - | |
| 63 | | | \$ 696,996 | \$ 7,995 | \$ 704,990 | |
| 64 | Wheeling: | | | | | |
| 65 | Wheeling | 565 | \$ 46,378,103 | \$ - | \$ 46,378,103 | Attachment SNN-6, p. 39 through 41 lines 435-483 |
| 66 | | | \$ 46,378,103 | \$ - | \$ 46,378,103 | |
| 67 | Total Transmission O&M | | \$ 55,084,966 | \$ 164,449 | \$ 55,249,415 | Attachment SNN-6, p. 42 line 530 |
| 68 | Regional Market: | | | | | |
| 69 | Operation Supervision | 575.1 | \$ 66,109 | \$ 2,326 | \$ 68,435 | Attachment SNN-6, p. 46 line 739 |
| 70 | Day-Ahead and Real-Time Market Administration | 575.2 | 159,934 | 6,322 | 166,257 | Attachment SNN-6, p. 47 line 749 |
| 71 | Transmission Rights Market Administration | 575.3 | - | - | - | |
| 72 | Capacity Market Administration | 575.4 | - | - | - | |
| 73 | Ancillary Services Market Administration | 575.5 | 372 | 15 | 387 | Attachment SNN-6, p. 47 line 758 |
| 74 | Market Monitoring and Compliance | 575.6 | 372 | 15 | 387 | Attachment SNN-6, p. 47 line 767 |
| 75 | Market Administration, Monitoring and Compliance Services | 575.7 | 3,392,780 | - | 3,392,780 | Attachment SNN-6, p. 47 line 772 |

Southwestern Public Service Company
Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period NM Retail | Test Year Period Adjustments | Adjusted Test Year Period NM Retail | Reference |
|----------|----------------------------------|----------------|-----------------------------------|------------------------------|-------------------------------------|---|
| 76 | Regional Market Rents | 575.8 | 10,969 | - | 10,969 | Attachment SNN-6, p. 47 line 776 |
| 77 | Total Regional Market | | \$ 3,630,536 | \$ 8,678 | \$ 3,639,214 | Attachment SNN-6, p. 47 line 778 |
| 78 | Distribution Operations: | | | | | |
| 79 | Supervision | 580 | \$ 2,257,785 | \$ 384,979 | \$ 2,642,764 | Attachment SNN-6, p. 42 line 545 |
| 80 | Load Dispatch | 581 | 153,179 | 1,650 | 154,828 | Attachment SNN-6, p. 42 line 555 |
| 81 | Station Equipment | 582 | 405,496 | 10,901 | 416,396 | Attachment SNN-6, p. 42 line 564 |
| 82 | Overhead Lines | 583 | 855,769 | (68,599) | 787,170 | Attachment SNN-6, p. 43 line 578 |
| 83 | Underground Lines | 584 | 349,612 | 113,780 | 463,392 | Attachment SNN-6, p. 43 line 589 |
| 84 | Street Lighting | 585 | 213,364 | 6,556 | 219,920 | Attachment SNN-6, p. 43 line 602 |
| 85 | Metering | 586 | 889,596 | 48,463 | 938,059 | Attachment SNN-6, p. 44 line 615 |
| 86 | Customer Installations | 587 | 223,413 | 7,475 | 230,888 | Attachment SNN-6, p. 44 line 624 |
| 87 | Miscellaneous | 588 | 2,042,671 | 35,738 | 2,078,409 | Attachment SNN-6, p. 44 line 640 |
| 88 | Rents | 589 | 716,096 | - | 716,096 | Attachment SNN-6, p. 44 line 644 |
| 89 | | | \$ 8,106,980 | \$ 540,944 | \$ 8,647,924 | |
| 90 | Distribution Maintenance: | | | | | |
| 91 | Supervision | 590 | \$ 5,609 | \$ 216 | \$ 5,825 | Attachment SNN-6, p. 45 line 653 |
| 92 | Structures | 591 | - | - | - | |
| 93 | Station Equipment | 592 | 228,515 | 3,922 | 232,437 | Attachment SNN-6, p. 45 line 662 + line 668 |
| 94 | Overhead Lines | 593 | 2,287,947 | 169,844 | 2,457,791 | Attachment SNN-6, p. 45 line 685 |

Southwestern Public Service Company
Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period NM Retail | Test Year Period Adjustments | Adjusted Test Year Period NM Retail | Reference |
|----------|--|----------------|-----------------------------------|------------------------------|-------------------------------------|--|
| 95 | Underground Lines | 594 | (45,214) | (20,760) | (65,974) | Attachment SNN-6, p. 45 line 696 |
| 96 | Transformers | 595 | - | - | - | |
| 97 | Street Lighting | 596 | 31,168 | 483 | 31,651 | Attachment SNN-6, p. 46 line 705 |
| 98 | Metering | 597 | 43,710 | 1,066 | 44,777 | Attachment SNN-6, p. 46 line 714 |
| 99 | Miscellaneous | 598 | (4) | (14) | (18) | Attachment SNN-6, p. 46 line 723 |
| 100 | Total Distribution Maintenance | | \$ 2,551,732 | \$ 154,757 | \$ 2,706,489 | |
| 101 | Total Distribution O&M | | \$ 10,658,712 | \$ 695,701 | \$ 11,354,412 | Attachment SNN-6, p. 46 line 725 |
| 102 | Customer Accounting Expense: | | | | | |
| 103 | Supervision | 901 | \$ 12,799 | \$ 440 | \$ 13,238 | Attachment SNN-6, p. 48 line 788 |
| 104 | Meter Reading | 902 | 1,846,307 | 46,496 | 1,892,804 | Attachment SNN-6, p. 48 line 802 |
| 105 | Billing & Cashiering | 903 | 3,080,683 | 56,508 | 3,137,191 | Attachment SNN-6, p. 48 line 818 |
| 106 | Uncollectible Accounts | 904 | 2,792,991 | 342,996 | 3,135,987 | Attachment SNN-6, p. 48 line 823 + 826 |
| 107 | Miscellaneous | 905 | 36,631 | 281 | 36,912 | Attachment SNN-6, p. 49 line 839 |
| 108 | Customer Deposit Interest Expense | DEPINT | 16,032 | - | 16,032 | Attachment SNN-6, p. 49 line 842 |
| 109 | Total Customer Accounting Expense | | \$ 7,785,443 | \$ 446,721 | \$ 8,232,164 | Attachment SNN-6, p. 49 line 844 |
| 110 | Customer Service Expense: | | | | | |
| 111 | Supervision | 907 | \$ - | \$ - | \$ - | |
| 112 | Customer Assistance | 908 | 766,538 | 29,549 | 796,088 | Attachment SNN-6, p. 49 line 858 + 862 + 866 + 871 |
| 113 | Advertisement | 909 | 106,784 | - | 106,784 | Attachment SNN-6, p. 50 line 875 |

Southwestern Public Service Company
Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period NM Retail | Test Year Period Adjustments | Adjusted Test Year Period NM Retail | Reference |
|----------|---|----------------|-----------------------------------|------------------------------|-------------------------------------|---|
| 114 | Miscellaneous | 910 | 13,480 | 74 | 13,554 | Attachment SNN-6, p. 50 line 888 |
| 115 | Total Customer Service Expense | | \$ 886,802 | \$ 29,623 | \$ 916,425 | Attachment SNN-6, p. 50 line 890 |
| 116 | Sales Expense: | | | | | |
| 117 | Sales Expense - Supervision | 911 | \$ - | \$ - | \$ - | |
| 118 | Demonstrations & Selling | 912 | 113,994 | 3,420 | 117,414 | Attachment SNN-6, p. 50 line 904 |
| 119 | Advertising Expense - Sales | 913 | - | - | - | |
| 120 | Miscellaneous Sales Expense | 916 | 1,867 | 10 | 1,877 | Attachment SNN-6, p. 50 line 917 |
| 121 | Total Sales Expense | | \$ 115,862 | \$ 3,430 | \$ 119,291 | Attachment SNN-6, p. 51 line 919 |
| 122 | Total Customer Service & Sales Expense | | \$ 1,002,663 | \$ 33,053 | \$ 1,035,716 | |
| 123 | Total Customer Operations Expense | | \$ 8,788,106 | \$ 479,774 | \$ 9,267,880 | |
| 124 | Administrative & General Expense: | | | | | |
| 125 | Administrative Salaries | 920 | \$ 11,615,858 | \$ 447,882 | \$ 12,063,740 | Attachment SNN-6, p. 51 line 936 |
| 126 | Office Supplies & Expense | 921 | 9,535,710 | 50,842 | 9,586,552 | Attachment SNN-6, p. 51 line 953 |
| 127 | A&G Expense Transferred | 922 | (8,655,921) | - | (8,655,921) | Attachment SNN-6, p. 51 line 956 |
| 128 | Outside Services | 923 | 2,441,542 | - | 2,441,542 | Attachment SNN-6, p. 52 line 961 |
| 129 | Property Insurance | 924 | 2,001,223 | 183,045 | 2,184,267 | Attachment SNN-6, p. 52 line 966 |
| 130 | Injuries and Damages | 925 | 4,053,138 | 487,763 | 4,540,902 | Attachment SNN-6, p. 52 line 973 |
| 131 | Pensions & Benefits | 926 | 9,250,565 | (603,219) | 8,647,346 | Attachment SNN-6, p. 52 line 984 + 987 |
| 132 | Regulatory Commission Expense | 928 | 3,723,654 | 3,819,620 | 7,543,273 | Attachment SNN-6, p. 52-53 lines 989-1005 |

Southwestern Public Service Company

Operations and Maintenance Expenses
Test Year - Total Company

(b) Test Year Period

| Line No. | Description | FERC Acct. No. | Adjusted Linkage Period NM Retail | Test Year Period Adjustments | Adjusted Test Year Period NM Retail | Reference |
|--|---|----------------|-----------------------------------|------------------------------|-------------------------------------|--|
| 133 | Duplicate Charges - Electric | 929 | (467,537) | - | (467,537) | Attachment SNN-6, p. 53 line 1008 |
| 134 | Miscellaneous | 930 | 687,793 | - | 687,793 | Attachment SNN-6, p. 53 line 1013 + 1018 |
| 135 | Rents | 931 | 6,541,224 | - | 6,541,224 | Attachment SNN-6, p. 53 line 1023 |
| 136 | Maintenance of Structures | 932 | - | - | - | |
| 137 | Maintenance of General Plant | 935 | 198,930 | - | 198,930 | Attachment SNN-6, p. 53 line 1028 |
| 138 | Recoverable Contributions and Donations | | 99,295 | - | 99,295 | Attachment SNN-6, p. 53 line 1031 |
| 139 | Total Administrative & General Expense | | \$ 41,025,474 | \$ 4,385,933 | \$ 45,411,407 | Attachment SNN-6, p. 53 line 1033 |
| 140 | Total O&M Expense | | \$ 174,072,385 | \$ 7,256,973 | \$ 181,329,358 | Attachment SNN-6, p. 53 line 1035 |
| Operations and Maintenance Expenses - | | | | | | |
| 141 | Litigation Expenses(1) | | | | | |
| 142 | Outside Services- Legal | 923 | | | | |
| 143 | Litigation | | \$ - | \$ - | \$ - | |
| 144 | Non-litigation | | 821,581 | - | 821,581 | |
| 145 | Total | | \$ 821,581 | \$ - | \$ 821,581 | |
| 146 | Other Outside Services | 923 | \$ 1,619,961 | \$ - | \$ 1,619,961 | |
| 147 | Total Outside Services | 923 | \$ 2,441,542 | \$ - | \$ 2,441,542 | Attachment SNN-6, p. 52 line 961 |

(1) For the Base Period, SPS has recorded all litigation expenses in Account 923. As such, there are no litigation expenses recorded in Accounts 920 or 928.

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

Please refer to Attachment SNN-8 to the Direct Testimony of Stephanie N. Niemi for descriptions of adjustments by FERC account.

Notations in the Reference column above are referring to Attachments to the Direct Testimony of Stephanie N. Niemi.

Southwestern Public Service Company

Cost of Fuel

(a) Base Period Information

| Line No. | Description | Actual Jul-21 | Actual Aug-21 | Actual Sep-21 | Actual Oct-21 | Actual Nov-21 | Actual Dec-21 | Actual Jan-22 |
|----------|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1 | Coal: | | | | | | | |
| 2 | Cost of Coal | \$ 16,187,245 | \$ 17,881,212 | \$ 15,493,705 | \$ 9,288,995 | \$ 8,391,077 | \$ 8,214,644 | \$ 12,056,103 |
| 3 | Quantity - MMBtu | 9,524,036 | 10,442,382 | 9,044,068 | 5,443,600 | 5,328,054 | 3,959,845 | 6,881,680 |
| 4 | Unit Cost - \$ / MMBtu | <u>\$ 1.70</u> | <u>\$ 1.71</u> | <u>\$ 1.71</u> | <u>\$ 1.71</u> | <u>\$ 1.57</u> | <u>\$ 2.07</u> | <u>\$ 1.75</u> |
| 5 | Gas: | | | | | | | |
| 6 | Cost of Gas | \$ 20,183,545 | \$ 20,700,786 | \$ 13,611,320 | \$ 18,259,080 | \$ 16,721,468 | \$ 11,522,842 | \$ 11,736,410 |
| 7 | Quantity - MMBtu | 5,120,171 | 4,875,118 | 2,697,325 | 3,315,017 | 3,019,221 | 2,223,750 | 2,399,469 |
| 8 | Unit Cost - \$ / MMBtu | <u>\$ 3.94</u> | <u>\$ 4.25</u> | <u>\$ 5.05</u> | <u>\$ 5.51</u> | <u>\$ 5.54</u> | <u>\$ 5.18</u> | <u>\$ 4.89</u> |
| 9 | Oil: | | | | | | | |
| 10 | Cost of Oil | \$ 9,051 | \$ 6,321 | \$ 5,961 | \$ 118,734 | \$ 111 | \$ 3,445 | \$ 6,838 |
| 11 | Quantity - MMBtu | 567 | 396 | 379 | 7,802 | 7 | 211 | 416 |
| 12 | Unit Cost - \$ / MMBtu | <u>\$ 15.96</u> | <u>\$ 15.96</u> | <u>\$ 15.72</u> | <u>\$ 15.22</u> | <u>\$ 16.36</u> | <u>\$ 16.36</u> | <u>\$ 16.44</u> |
| 13 | Total Cost of Fuel | \$ 36,379,841 | \$ 38,588,318 | \$ 29,110,986 | \$ 27,666,809 | \$ 25,112,657 | \$ 19,740,930 | \$ 23,799,350 |
| 14 | Total Quantities - MMBtu | 14,644,774 | 15,317,896 | 11,741,772 | 8,766,419 | 8,347,282 | 6,183,805 | 9,281,564 |
| 15 | Average Cost - \$ / MMBtu | <u>\$ 2.48</u> | <u>\$ 2.52</u> | <u>\$ 2.48</u> | <u>\$ 3.16</u> | <u>\$ 3.01</u> | <u>\$ 3.19</u> | <u>\$ 2.56</u> |

Southwestern Public Service Company

Cost of Fuel

(a) Base Period Information

| Line No. | Description | Actual Feb-22 | Actual Mar-22 | Actual Apr-22 | Actual May-22 | Actual Jun-22 | Base Period Total |
|----------|----------------------------------|-----------------|-----------------|-----------------|------------------|----------------|-------------------|
| 1 | Coal: | | | | | | |
| 2 | Cost of Coal | \$ 9,677,102 | \$ 6,568,337 | \$ 7,409,567 | \$ 10,266,699 | \$ 17,955,547 | \$ 139,390,233 |
| 3 | Quantity - MMBtu | 5,190,812 | 3,935,795 | 3,911,892 | 5,457,579 | 9,025,141 | 78,144,884 |
| 4 | Unit Cost - \$ / MMBtu | \$ 1.86 | \$ 1.67 | \$ 1.89 | \$ 1.88 | \$ 1.99 | \$ 1.78 |
| 5 | Gas: | | | | | | |
| 6 | Cost of Gas | \$ 12,515,201 | \$ 13,906,573 | \$ 19,242,852 | \$ 20,294,860 | \$ 25,971,649 | \$ 204,666,585 |
| 7 | Quantity - MMBtu | 2,176,360 | 2,980,452 | 3,293,511 | 2,975,589 | 3,300,713 | 38,376,696 |
| 8 | Unit Cost - \$ / MMBtu | \$ 5.75 | \$ 4.67 | \$ 5.84 | \$ 6.82 | \$ 7.87 | \$ 5.33 |
| 9 | Oil: | | | | | | |
| 10 | Cost of Oil | \$ 4,266 | \$ 5,512 | \$ 5,816 | \$ 10,167 | \$ - | \$ 176,222 |
| 11 | Quantity - MMBtu | 255 | 351 | 360 | (1,994) | - | 8,750 |
| 12 | Unit Cost - \$ / MMBtu | \$ 16.70 | \$ 15.72 | \$ 16.13 | \$ (5.10) | \$ - | \$ 20.14 |
| 13 | Total Cost of Fuel | \$ 22,196,569 | \$ 20,480,422 | \$ 26,658,234 | \$ 30,571,726 | \$ 43,927,197 | \$ 344,233,039 |
| 14 | Total Quantities - MMBtu | 7,367,428 | 6,916,598 | 7,205,764 | 8,431,174 | 12,325,854 | 116,530,331 |
| 15 | Average Cost - \$ / MMBtu | \$ 3.01 | \$ 2.96 | \$ 3.70 | \$ 3.63 | \$ 3.56 | \$ 2.95 |

Note: Coal cost excludes Non-mine and Non-freight costs.

Negative oil volumes in May 2022 are a result of an inventory true-up and there was no oil burned in June of 2022.

Note: Amounts may appear to not total or tie due to rounding.

Southwestern Public Service Company

Cost of Fuel

Linkage Period Information

| Line No. | Description | Actual Jul-22 | Actual Aug-22 | Forecast Sep-22 | Forecast Oct-22 | Forecast Nov-22 | Forecast Dec-22 |
|----------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1 | Coal: | | | | | | |
| 2 | Cost of Coal | \$ 20,504,254 | \$ 24,081,644 | \$ 9,629,780 | \$ 9,051,890 | \$ 9,739,010 | \$ 15,437,830 |
| 3 | Quantity - MMBtu | 10,259,809 | 11,820,491 | 4,805,040 | 4,480,710 | 4,822,020 | 7,763,480 |
| 4 | Unit Cost - \$ / MMBtu | \$ 2.00 | \$ 2.04 | \$ 2.00 | \$ 2.02 | \$ 2.02 | \$ 1.99 |
| 5 | Gas: | | | | | | |
| 6 | Cost of Gas | \$ 44,380,333 | \$ 53,606,100 | \$ 23,526,997 | \$ 19,625,147 | \$ 13,939,339 | \$ 9,378,486 |
| 7 | Quantity - MMBtu | 6,867,031 | 6,723,976 | 3,002,650 | 4,800,940 | 2,978,010 | 1,387,790 |
| 8 | Unit Cost - \$ / MMBtu | \$ 6.46 | \$ 7.97 | \$ 7.84 | \$ 4.09 | \$ 4.68 | \$ 6.76 |
| 9 | Oil: | | | | | | |
| 10 | Cost of Oil | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | Quantity - MMBtu | - | - | - | - | - | - |
| 12 | Unit Cost - \$ / MMBtu | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13 | Total Cost of Fuel | \$ 64,884,588 | \$ 77,687,745 | \$ 33,156,777 | \$ 28,677,037 | \$ 23,678,349 | \$ 24,816,316 |
| 14 | Total Quantities - MMBtu | 17,126,839 | 18,544,467 | 7,807,690 | 9,281,650 | 7,800,030 | 9,151,270 |
| 15 | Average Cost - \$ / MMBtu | \$ 3.79 | \$ 4.19 | \$ 4.25 | \$ 3.09 | \$ 3.04 | \$ 2.71 |

Note: Coal cost excludes Non-mine and Non-freight costs.
There was no oil burned in July or August of 2022.
The Company does not forecast the cost of oil

Southwestern Public Service Company

Cost of Fuel

Linkage Period Information

| Line No. | Description | Forecast Jan-23 | Forecast Feb-23 | Forecast Mar-23 | Forecast Apr-23 | Forecast May-23 | Forecast Jun-23 | Linkage Period Total |
|----------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| 1 | Coal: | | | | | | | |
| 2 | Cost of Coal | \$ 15,740,090 | \$ 14,111,370 | \$ 8,971,350 | \$ 6,538,220 | \$ 6,856,170 | \$ 13,320,220 | \$ 153,981,828 |
| 3 | Quantity - MMBtu | 8,238,640 | 7,317,470 | 4,677,290 | 3,357,350 | 3,563,260 | 6,810,360 | 77,915,919 |
| 4 | Unit Cost - \$ / MMBtu | \$ 1.91 | \$ 1.93 | \$ 1.92 | \$ 1.95 | \$ 1.92 | \$ 1.96 | \$ 1.98 |
| 5 | Gas: | | | | | | | |
| 6 | Cost of Gas | \$ 12,208,926 | \$ 14,373,777 | \$ 11,743,414 | \$ 11,209,400 | \$ 16,686,639 | \$ 19,441,538 | \$ 250,120,098 |
| 7 | Quantity - MMBtu | 1,627,150 | 1,933,410 | 2,571,600 | 3,491,780 | 5,947,970 | 6,678,860 | 48,011,166 |
| 8 | Unit Cost - \$ / MMBtu | \$ 7.50 | \$ 7.43 | \$ 4.57 | \$ 3.21 | \$ 2.81 | \$ 2.91 | \$ 5.21 |
| 9 | Oil: | | | | | | | |
| 10 | Cost of Oil | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | Quantity - MMBtu | - | - | - | - | - | - | - |
| 12 | Unit Cost - \$ / MMBtu | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13 | Total Cost of Fuel | \$ 27,949,016 | \$ 28,485,147 | \$ 20,714,764 | \$ 17,747,620 | \$ 23,542,809 | \$ 32,761,758 | \$ 404,101,926 |
| 14 | Total Quantities - MMBtu | 9,865,790 | 9,250,880 | 7,248,890 | 6,849,130 | 9,511,230 | 13,489,220 | 125,927,086 |
| 15 | Average Cost - \$ / MMBtu | \$ 2.83 | \$ 3.08 | \$ 2.86 | \$ 2.59 | \$ 2.48 | \$ 2.43 | \$ 3.21 |

Note: Coal cost excludes Non-mine and Non-freight costs.
The Company does not forecast the cost of oil

Southwestern Public Service Company

Cost of Fuel

(b) Test Year Information

| Line No. | Description | Forecast Jul-23 | Forecast Aug-23 | Forecast Sep-23 | Forecast Oct-23 | Forecast Nov-23 | Forecast Dec-23 |
|----------|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1 | Coal: | | | | | | |
| 2 | Cost of Coal | \$ 15,270,210 | \$ 14,530,110 | \$ 12,112,820 | \$ 10,023,420 | \$ 9,562,730 | \$ 13,061,300 |
| 3 | Quantity - MMBtu | 7,568,200 | 7,149,160 | 5,939,780 | 5,252,410 | 4,995,160 | 6,850,310 |
| 4 | Unit Cost - \$ / MMBtu | <u>\$ 2.02</u> | <u>\$ 2.03</u> | <u>\$ 2.04</u> | <u>\$ 1.91</u> | <u>\$ 1.91</u> | <u>\$ 1.91</u> |
| 5 | Gas: | | | | | | |
| 6 | Cost of Gas | \$ 23,602,623 | \$ 21,374,845 | \$ 17,769,647 | \$ 23,511,965 | \$ 14,381,822 | \$ 11,534,190 |
| 7 | Quantity - MMBtu | 7,403,170 | 6,694,710 | 5,536,290 | 7,009,360 | 3,207,680 | 1,981,240 |
| 8 | Unit Cost - \$ / MMBtu | <u>\$ 3.19</u> | <u>\$ 3.19</u> | <u>\$ 3.21</u> | <u>\$ 3.35</u> | <u>\$ 4.48</u> | <u>\$ 5.82</u> |
| 9 | Oil: | | | | | | |
| 10 | Cost of Oil | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | Quantity - MMBtu | - | - | - | - | - | - |
| 12 | Unit Cost - \$ / MMBtu | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 13 | Total Cost of Fuel | \$ 38,872,833 | \$ 35,904,955 | \$ 29,882,467 | \$ 33,535,385 | \$ 23,944,552 | \$ 24,595,490 |
| 14 | Total Quantities - MMBtu | 14,971,370 | 13,843,870 | 11,476,070 | 12,261,770 | 8,202,840 | 8,831,550 |
| 15 | Average Cost - \$ / MMBtu | <u>\$ 2.60</u> | <u>\$ 2.59</u> | <u>\$ 2.60</u> | <u>\$ 2.73</u> | <u>\$ 2.92</u> | <u>\$ 2.78</u> |

Note: Coal cost excludes Non-mine and Non-freight costs.
The Company does not forecast the cost of oil

Southwestern Public Service Company

Cost of Fuel

(b) Test Year Information

| Line No. | Description | Forecast | | | | | | Total Future |
|----------|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------------|
| | | Jan-24 | Feb-24 | Mar-24 | Apr-24 | May-24 | Jun-24 | Test Year Period Total |
| 1 | Coal: | | | | | | | |
| 2 | Cost of Coal | \$ 15,979,250 | \$ 14,393,310 | \$ 12,341,980 | \$ 8,205,090 | \$ 7,352,750 | \$ 15,692,820 | \$ 148,525,790 |
| 3 | Quantity - MMBtu | 8,048,430 | 7,231,850 | 6,099,080 | 4,040,310 | 3,575,830 | 7,485,300 | 74,235,820 |
| 4 | Unit Cost - \$ / MMBtu | <u>\$ 1.99</u> | <u>\$ 1.99</u> | <u>\$ 2.02</u> | <u>\$ 2.03</u> | <u>\$ 2.06</u> | <u>\$ 2.10</u> | <u>\$ 2.00</u> |
| 5 | Gas: | | | | | | | |
| 6 | Cost of Gas | \$ 12,456,146 | \$ 8,925,408 | \$ 8,556,452 | \$ 8,254,506 | \$ 15,231,513 | \$ 13,780,613 | \$ 179,379,730 |
| 7 | Quantity - MMBtu | 1,920,290 | 1,257,910 | 1,552,070 | 1,944,160 | 4,291,430 | 3,281,290 | 46,079,600 |
| 8 | Unit Cost - \$ / MMBtu | <u>\$ 6.49</u> | <u>\$ 7.10</u> | <u>\$ 5.51</u> | <u>\$ 4.25</u> | <u>\$ 3.55</u> | <u>\$ 4.20</u> | <u>\$ 3.89</u> |
| 9 | Oil: | | | | | | | |
| 10 | Cost of Oil | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | Quantity - MMBtu | - | - | - | - | - | - | - |
| 12 | Unit Cost - \$ / MMBtu | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 13 | Total Cost of Fuel | \$ 28,435,396 | \$ 23,318,718 | \$ 20,898,432 | \$ 16,459,596 | \$ 22,584,263 | \$ 29,473,433 | \$ 327,905,520 |
| 14 | Total Quantities - MMBtu | 9,968,720 | 8,489,760 | 7,651,150 | 5,984,470 | 7,867,260 | 10,766,590 | 120,315,420 |
| 15 | Average Cost - \$ / MMBtu | <u>\$ 2.85</u> | <u>\$ 2.75</u> | <u>\$ 2.73</u> | <u>\$ 2.75</u> | <u>\$ 2.87</u> | <u>\$ 2.74</u> | <u>\$ 2.73</u> |

Note: Coal cost excludes Non-mine and Non-freight costs.
The Company does not forecast the cost of oil

Southwestern Public Service Company

| Line No. | Description | Base Period | Adjustments | Linkage Period ⁽¹⁾ | Adjustments | Test Year ⁽¹⁾ |
|----------|--------------|-----------------------|----------------------|-------------------------------|------------------------|--------------------------|
| 1 | Coal | \$ 139,390,233 | \$ 14,591,596 | \$ 153,981,828 | \$ (5,456,038) | \$ 148,525,790 |
| 2 | Gas | 204,666,585 | 45,453,512 | 250,120,098 | (70,740,367) | 179,379,730 |
| 3 | Oil | 176,221.61 | (176,221.61) | - | - | - |
| 4 | Total | <u>\$ 344,233,039</u> | <u>\$ 59,868,887</u> | <u>\$ 404,101,926</u> | <u>\$ (76,196,406)</u> | <u>\$ 327,905,520</u> |

Cost Per MMBTU

| | Description | Base Period | Linkage Period ⁽¹⁾ | Test Year ⁽¹⁾ |
|---|--------------|----------------|-------------------------------|--------------------------|
| 5 | Coal | \$ 1.78 | \$ 1.98 | \$ 2.00 |
| 6 | Gas | 5.33 | 5.21 | 3.89 |
| 7 | Oil | 20.14 | - | - |
| 8 | Total | <u>\$ 2.95</u> | <u>\$ 3.21</u> | <u>\$ 2.73</u> |

(c) Explanation of Adjustments

The adjustments reflect SPS's forecast of its fuel costs for the Linkage Period and the Test Year. SPS does not include fuel costs in its requested Test Year revenue requirement.

⁽¹⁾ SPS does not forecast the cost of oil, as such, the Linkage Period has only two months of actuals (there was no oil cost for those two months) and the Test Year has none.

Southwestern Public Service Company

Revenue Generated Through the Fuel Adjustment Clause

(a) Base Period

| Line No. | Year | Month | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) |
|----------|--------------------------|-----------|---|---|---|--|---|--|--|---|---|---|---|---|--|--|
| | | | NM Retail Applicable Fuel and Purchased Power Expense (Item 5. c) | Increased or Decreased Fuel and Purchased 4th Preceding Month (Item 6. a) | FPPCAC Revenue Billed Under Specific FPPCAC (Item 6. b) | Non-Firm Off System Sales Credit (Item 6. c) | Other Adjustments / Rule 550 Variance (Items 6. d thru n) (I) | 2021 Cold Weather Event Cost True up (Item 6. o) | 2021 Cold Weather Event Monthly Amortization (Item 6. p) | Lubbock Power and Light Credit (Mar 22 - Feb 23) FPPCAC Factors (Item 6. q) | Credit portion Deferred Fuel Balance (Mar 22 - Feb 23) FPPCAC Factors (Item 6. r) | Balancing Account Net (Items 6. e thru r) (2) | NM Retail Applicable Fuel and Purchased Power Expense (Item 7. b) | Increased or Decreased Fuel and Purchased Power Expense (Item 10) | 2021 Cold Weather Event - Credit for Actual Wholesale Amounts Billed | 2021 Cold Weather Event Tracker - Cumulative Ending Balances |
| 1 | 2021 | July | \$ 20,492,090 | \$ 12,407,151 | \$ 13,057,587 | \$ (1,067,409) | \$ (1,646,794) | \$ (60,824) | \$ 1,187,256 | \$ - | \$ - | \$ (1,587,772) | \$ 18,253,882 | \$ 18,253,882 | \$ (8,062,357) | \$ 22,618,680 |
| 2 | | August | 19,546,121 | 16,605,387 | 17,068,112 | (483,906) | (2,266,532) | 125,388 | 1,190,457 | - | - | (1,434,594) | 17,648,803 | 17,648,803 | | 21,302,835 |
| 3 | | September | 22,486,168 | 13,936,526 | 14,135,474 | (525,761) | (3,894,961) | - | 1,183,491 | - | - | (3,237,230) | 19,049,990 | 19,049,990 | | 20,119,344 |
| 4 | | October | 23,990,555 | 14,268,862 | 14,713,916 | (756,323) | (7,181,347) | (46,459) | 1,183,491 | - | - | (6,800,639) | 16,744,863 | 16,744,863 | | 18,982,313 |
| 5 | | November | 25,013,990 | 18,253,882 | 19,393,444 | (1,550,386) | (4,794,744) | - | 1,186,395 | - | - | (5,158,735) | 18,715,693 | 18,715,693 | | 17,795,918 |
| 6 | | December | 25,411,609 | 17,648,803 | 18,515,157 | 167,593 | (4,606,844) | (3,943,935) | 1,186,395 | - | - | (7,196,791) | 17,348,464 | 17,348,464 | | 20,553,459 |
| 7 | 2022 | January | 23,614,744 | 19,049,990 | 19,854,663 | (118,959) | (5,172,904) | - | 1,468,104 | (484,871) | (1,022,486) | (5,331,116) | 17,478,955 | 17,478,955 | | 19,085,355 |
| 8 | | February | 24,230,656 | 16,744,863 | 17,000,125 | 157,522 | (8,033,518) | (127,903) | 1,468,104 | (484,871) | (1,022,486) | (8,043,151) | 15,932,242 | 15,932,242 | | 17,745,153 |
| 9 | | March | 25,149,395 | 18,715,693 | 19,166,588 | (166,552) | (9,635,067) | - | 1,478,763 | (484,871) | (1,022,486) | (9,830,213) | 14,868,287 | 14,868,287 | | 16,266,390 |
| 10 | | April | 27,151,419 | 17,348,464 | 18,332,480 | (1,060,384) | (11,813,812) | - | 1,478,763 | (484,871) | (1,022,486) | (12,902,790) | 13,264,612 | 13,264,612 | | 14,787,628 |
| 11 | | May | 37,564,639 | 17,478,955 | 17,918,715 | (1,088,487) | (16,483,722) | - | 1,478,763 | (484,871) | (1,022,486) | (17,600,803) | 19,524,076 | 19,524,076 | | 13,308,865 |
| 12 | | June | 33,030,588 | 15,932,242 | 16,538,031 | (682,522) | (18,154,148) | - | 1,478,763 | (484,871) | (1,022,486) | (18,865,263) | 13,559,536 | 13,559,536 | | 11,830,102 |
| 13 | Total Base Period | | \$ 307,681,974 | \$ 198,390,817 | \$ 205,694,292 | \$ (7,175,574) | \$ (93,684,392) | \$ (4,053,734) | \$ 15,968,743 | \$ (2,909,225) | \$ (6,134,916) | \$ (97,989,098) | \$ 202,389,401 | \$ 202,389,401 | \$ (8,062,357) | \$ 214,396,043 |

Notes:

- (1) Other Adjustments (Column E) could include the following:
- | | | |
|--|---|--|
| <i>Proceeds from the Sale of Renewable Energy Credits (RECs)</i> | <i>Electric Commodity Trading Margins - annual amount</i> | <i>NM Retail Share of Production Tax Credits</i> |
| <i>Solar*Connect Costs</i> | <i>Share of ARR/TCR Credits</i> | |
| <i>Solar*Connect Revenues</i> | <i>NM Retail Share of LPL Paper Capacity Sales Credit</i> | |
| <i>2006 Base Line Wholesale Sales Credit</i> | <i>Removal Hale from Fuel and Purchased Power</i> | |
| <i>REC Credit to FPPCAC</i> | <i>Excess Wind Revenues Over Hale Revenue Requirement</i> | |

- (2) Balancing Account Net (Column J) = Non-firm Off System Sales Margin Credit (Column D) + Other Adjustments (Column E) + 2021 Cold Weather Event Cost True up (Column F) + 2021 Cold Weather Event Monthly Amortization (Column G) + Lubbock Power and Light Credit (Column H) + Credit portion Deferred Fuel Balance (Column I)

For the Base Period, the 'Base Fuel and Purchased Power Revenue' column (Item 9 from the Form 550 Reports) was deleted as there were no values for this period.

Southwestern Public Service Company

Revenue Generated Through the Fuel Adjustment Clause

Linkage Period

| Line No. | Linkage Period (Actual/Forecasted) | Actual Jul-22 | Actual Aug-22 | Forecast Sep-22 | Forecast Oct-22 | Forecast Nov-22 | Forecast Dec-22 | Forecast Jan-23 |
|----------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1 | Fuel (\$) | \$ 64,884,588 | \$ 77,687,745 | \$ 23,284,104 | \$ 17,085,594 | \$ 11,260,122 | \$ 12,276,088 | \$ 15,067,320 |
| 2 | Purchased Power ("PP") (\$) | 74,094,253 | 60,859,554 | 60,132,269 | 32,923,996 | 38,344,257 | 40,838,472 | 44,647,377 |
| 3 | Less Non-Firm Wholesale Cost (\$) | 40,289,046 | 44,928,001 | 579,020 | 678,618 | 868,548 | 1,320,892 | 7,096,156 |
| 4 | Fuel and PP (\$) Line (1) + (2) - (3) | \$ 98,689,794 | \$ 93,619,298 | \$ 82,837,352 | \$ 49,330,972 | \$ 48,735,831 | \$ 51,793,668 | \$ 52,618,541 |
| 5 | Fuel (kWh) | | | 1,008,570,000 | 1,192,320,000 | 1,074,850,000 | 1,242,560,000 | 1,321,370,000 |
| 6 | Purchased Power (kWh) | | | 1,152,030,000 | 926,570,000 | 1,041,130,000 | 1,040,040,000 | 1,028,150,000 |
| 7 | Less Non-Firm Wholesale (kWh) | | | 9,557,910 | 25,624,210 | 29,238,270 | 28,302,840 | 129,165,720 |
| 8 | Fuel and PP (kWh) Line (5) + (6) - (7) | | | 2,151,042,090 | 2,093,265,790 | 2,086,741,730 | 2,254,297,160 | 2,220,354,280 |
| 9 | Average \$/kWh Line (4)/(8) | | | 0.038510 | 0.023567 | 0.023355 | 0.022976 | 0.023698 |
| 10 | Firm Wholesale Sales @ Source (kWh) | | | 142,761,412 | 147,520,125 | 142,761,412 | 147,520,125 | 146,910,134 |
| 11 | Firm Wholesale Cost (\$) Line (9) * (10) | \$ 6,238,781 | \$ 7,773,795 | \$ 5,497,742 | \$ 3,476,607 | \$ 3,334,193 | \$ 3,389,422 | \$ 3,481,476 |
| 12 | Total Retail Cost (\$) Line (4) - (11) | \$ 92,451,013 | \$ 85,845,502 | \$ 77,339,610 | \$ 45,854,365 | \$ 45,401,639 | \$ 48,404,246 | \$ 49,137,064 |
| 13 | NM Retail Sales @ Source (kWh) | 817,101,956 | 920,654,370 | 811,671,328 | 756,795,147 | 735,376,996 | 804,510,975 | 857,205,917 |
| 14 | Total SPS Retail Sales @ Source (kWh) | 2,191,903,357 | 2,387,026,401 | 2,132,369,877 | 1,924,567,773 | 1,867,964,055 | 2,052,996,350 | 2,170,163,776 |
| 15 | NM Retail Fuel Allocator Line (13) / (14) | 0.372782 | 0.385691 | 0.380643 | 0.393229 | 0.393678 | 0.391872 | 0.394996 |
| 16 | NM Retail Fuel & PP Line (12) * (15) | \$ 34,464,074 | \$ 33,109,838 | \$ 29,438,781 | \$ 18,031,266 | \$ 17,873,626 | \$ 18,968,269 | \$ 19,408,944 |
| 17 | NM Portion REC Credits | 32,328 | 24,845 | 33,289 | 38,841 | 40,063 | 40,551 | 40,921 |
| 18 | NM Portion Non-firm Off System Sales Margin Credit | 1,876,066 | 1,963,756 | 562,406 | 546,041 | 552,691 | 585,100 | 956,468 |
| 19 | NM Net Solar Connect Purchases | 16,317 | 11,156 | 10,669 | 9,566 | 6,713 | 4,699 | 6,674 |
| 20 | NM Share of ARR/TCR Credits ⁽¹⁾ | 2,083,369 | 2,447,470 | - | - | - | - | - |
| 21 | NM Retail Share of Production Tax Credits ⁽¹⁾ | 3,287,000 | 2,397,575 | - | - | - | - | - |
| 22 | NM Lubbock Power and Light Credits | 484,871 | 484,871 | 484,871 | 484,871 | 484,871 | 484,871 | - |
| 23 | NM Credit portion Deferred Fuel Balance | 1,022,486 | 1,022,486 | 1,022,486 | 1,022,486 | 1,022,486 | 1,022,486 | - |
| 24 | Applicable NM Retail Fuel & PP Lines (16) - (17) - (18) + (19) - (20) - (21) - (22) - (23) | \$ 25,694,270 | \$ 24,779,991 | \$ 27,346,399 | \$ 15,948,593 | \$ 15,780,228 | \$ 16,839,960 | \$ 18,418,229 |

Southwestern Public Service Company

Revenue Generated Through the Fuel Adjustment Clause

Linkage Period

| Line No. | Linkage Period (Actual/Forecasted) | Forecast Feb-23 | Forecast Mar-23 | Forecast Apr-23 | Forecast May-23 | Forecast Jun-23 | Total Linkage Period |
|----------|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| 1 | Fuel (\$) | \$ 16,859,759 | \$ 7,127,830 | \$ 4,044,981 | \$ 10,679,368 | \$ 20,757,360 | \$ 281,014,860 |
| 2 | Purchased Power ("PP") (\$) | 32,290,778 | 36,955,560 | 32,123,347 | 33,299,689 | 30,096,021 | 516,605,572 |
| 3 | Less Non-Firm Wholesale Cost (\$) | 10,654,975 | 969,467 | 440,494 | 4,539,186 | 15,399,955 | 127,764,359 |
| 4 | Fuel and PP (\$) Line (1) + (2) - (3) | <u>\$ 38,495,563</u> | <u>\$ 43,113,922</u> | <u>\$ 35,727,835</u> | <u>\$ 39,439,872</u> | <u>\$ 35,453,425</u> | <u>\$ 669,856,073</u> |
| 5 | Fuel (kWh) | 1,224,360,000 | 1,079,870,000 | 1,033,500,000 | 1,256,860,000 | 1,615,810,000 | 12,050,070,000 |
| 6 | Purchased Power (kWh) | 960,650,000 | 1,141,550,000 | 1,033,400,000 | 1,135,750,000 | 1,026,200,000 | 10,485,470,000 |
| 7 | Less Non-Firm Wholesale (kWh) | 182,578,090 | 33,319,620 | 17,542,970 | 152,800,180 | 400,943,000 | 1,009,072,810 |
| 8 | Fuel and PP (kWh) Line (5) + (6) - (7) | <u>2,002,431,910</u> | <u>2,188,100,380</u> | <u>2,049,357,030</u> | <u>2,239,809,820</u> | <u>2,241,067,000</u> | <u>21,526,467,190</u> |
| 9 | Average \$/kWh Line (4)/(8) | 0.019224 | 0.019704 | 0.017434 | 0.017609 | 0.015820 | |
| 10 | Firm Wholesale Sales @ Source (kWh) | 133,243,984 | 147,520,125 | 142,761,412 | 147,520,125 | 92,978,280 | 1,391,497,134 |
| 11 | Firm Wholesale Cost (\$) Line (9) * (10) | \$ 2,561,482 | \$ 2,906,737 | \$ 2,488,902 | \$ 2,597,682 | \$ 1,470,916 | \$ 45,217,736 |
| 12 | Total Retail Cost (\$) Line (4) - (11) | \$ 35,934,081 | \$ 40,207,185 | \$ 33,238,932 | \$ 36,842,190 | \$ 33,982,509 | \$ 624,638,337 |
| 13 | NM Retail Sales @ Source (kWh) | 805,171,913 | 814,206,191 | 798,830,657 | 801,980,239 | 862,919,989 | 9,786,425,678 |
| 14 | Total SPS Retail Sales @ Source (kWh) | 2,005,272,659 | 1,992,292,865 | 1,967,841,900 | 1,976,230,761 | 2,170,130,336 | 24,838,760,110 |
| 15 | NM Retail Fuel Allocator Line (13) / (14) | 0.401527 | 0.408678 | 0.405942 | 0.405813 | 0.397635 | |
| 16 | NM Retail Fuel & PP Line (12) * (15) | \$ 14,428,504 | \$ 16,431,792 | \$ 13,493,079 | \$ 14,951,040 | \$ 13,512,635 | \$ 244,111,846 |
| 17 | NM Portion REC Credits | 37,212 | 41,984 | 41,878 | 42,271 | 39,680 | 453,864 |
| 18 | NM Portion Non-firm Off System Sales Margin Credit | 1,242,827 | 679,489 | 570,583 | 1,328,308 | 2,820,790 | 13,684,524 |
| 19 | NM Net Solar Connect Purchases | 7,016 | 11,213 | 14,573 | 16,033 | 17,041 | 131,672 |
| 20 | NM Share of ARR/TCR Credits ⁽¹⁾ | - | - | - | - | - | 4,530,838 |
| 21 | NM Retail Share of Production Tax Credits ⁽¹⁾ | - | - | - | - | - | 5,684,576 |
| 22 | NM Lubbock Power and Light Credits | - | - | - | - | - | 2,909,225 |
| 23 | NM Credit portion Deferred Fuel Balance | - | - | - | - | - | 6,134,916 |
| 24 | Applicable NM Retail Fuel & PP Lines (16) - (17) - (18) + (19) - (20) - (21) - (22) - (23) | <u>\$ 13,155,481</u> | <u>\$ 15,721,532</u> | <u>\$ 12,895,191</u> | <u>\$ 13,596,495</u> | <u>\$ 10,669,207</u> | <u>\$ 210,845,575</u> |

Note: Excludes Non-mine and Non-freight Costs

⁽¹⁾ Credits for the forecast are reflected in the amounts on Line No. 16, "NM Retail Fuel

Southwestern Public Service Company

Revenue Generated Through the Fuel Adjustment Clause

(b) Test Year

| Line No. | Test Year (Forecasted) | Forecast Jul-23 | Forecast Aug-23 | Forecast Sep-23 | Forecast Oct-23 | Forecast Nov-23 | Forecast Dec-23 | Forecast Jan-24 |
|----------|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1 | Fuel (\$) | \$ 28,825,330 | \$ 27,091,527 | \$ 20,001,794 | \$ 21,654,092 | \$ 11,517,023 | \$ 12,045,193 | \$ 15,543,701 |
| 2 | Purchased Power ("PP") (\$) | 31,831,417 | 31,227,726 | 31,747,416 | 28,625,990 | 36,702,786 | 41,513,013 | 44,117,691 |
| 3 | Less Non-Firm Wholesale Cost (\$) | 12,815,268 | 7,494,776 | 5,660,039 | 8,427,800 | 1,844,648 | 1,383,826 | 5,296,678 |
| 4 | Fuel and PP (\$) Line (1) + (2) - (3) | <u>\$ 47,841,480</u> | <u>\$ 50,824,476</u> | <u>\$ 46,089,172</u> | <u>\$ 41,852,282</u> | <u>\$ 46,375,161</u> | <u>\$ 52,174,380</u> | <u>\$ 54,364,714</u> |
| 5 | Fuel (kWh) | 1,700,130,000 | 1,555,620,000 | 1,364,190,000 | 1,505,030,000 | 1,139,850,000 | 1,212,090,000 | 1,333,220,000 |
| 6 | Purchased Power (kWh) | 1,040,450,000 | 988,460,000 | 1,022,900,000 | 896,090,000 | 1,079,100,000 | 1,131,350,000 | 1,126,010,000 |
| 7 | Less Non-Firm Wholesale (kWh) | 293,791,010 | 168,158,880 | 127,903,000 | 237,848,800 | 49,577,720 | 30,503,730 | 106,981,050 |
| 8 | Fuel and PP (kWh) Line (5) + (6) - (7) | <u>2,446,788,990</u> | <u>2,375,921,120</u> | <u>2,259,187,000</u> | <u>2,163,271,200</u> | <u>2,169,372,280</u> | <u>2,312,936,270</u> | <u>2,352,248,950</u> |
| 9 | Average \$/kWh Line (4) / (8) | 0.019553 | 0.021391 | 0.020401 | 0.019347 | 0.021377 | 0.022558 | 0.023112 |
| 10 | Firm Wholesale Sales @ Source (kWh) | 96,077,556 | 96,077,556 | 92,978,280 | 96,077,556 | 92,978,280 | 96,077,556 | 96,077,556 |
| 11 | Firm Wholesale Cost (\$) Line (9) * (10) | \$ 1,878,604 | \$ 2,055,195 | \$ 1,896,850 | \$ 1,858,812 | \$ 1,987,597 | \$ 2,167,318 | \$ 2,220,544 |
| 12 | Total Retail Cost (\$) Line (4) - (11) | \$ 45,962,875 | \$ 48,769,281 | \$ 44,192,322 | \$ 39,993,469 | \$ 44,387,565 | \$ 50,007,062 | \$ 52,144,170 |
| 13 | NM Retail Sales @ Source (kWh) | 900,743,637 | 933,379,800 | 900,038,684 | 850,928,054 | 823,925,341 | 891,575,162 | 940,298,727 |
| 14 | Total SPS Retail Sales @ Source (kWh) | 2,289,326,055 | 2,421,185,106 | 2,283,018,259 | 2,095,387,199 | 2,015,612,604 | 2,190,946,161 | 2,294,994,433 |
| 15 | NM Retail Fuel Allocator Line (13) / (14) | 0.393454 | 0.385505 | 0.394232 | 0.406096 | 0.408772 | 0.406936 | 0.409717 |
| 16 | NM Retail Fuel & PP Line (12) * (15) | \$ 18,084,277 | \$ 18,800,802 | \$ 17,422,027 | \$ 16,241,188 | \$ 18,144,394 | \$ 20,349,674 | \$ 21,364,353 |
| 17 | NM Portion REC Credits | 35,848 | 30,917 | 34,670 | 39,525 | 40,986 | 41,239 | 43,376 |
| 18 | NM Portion Non-firm Off System Sales Margin Credit | 2,271,225 | 1,326,843 | 1,211,817 | 1,663,199 | 747,620 | 604,414 | 943,775 |
| 19 | NM Net Solar Connect Purchases | 14,834 | 13,147 | 10,790 | 9,674 | 6,787 | 4,728 | 6,739 |
| 20 | Applicable NM Retail Fuel & PP Line (16) - (17) - (18) + (19) | <u>\$ 15,792,038</u> | <u>\$ 17,456,189</u> | <u>\$ 16,186,330</u> | <u>\$ 14,548,138</u> | <u>\$ 17,362,575</u> | <u>\$ 19,708,749</u> | <u>\$ 20,383,942</u> |

Southwestern Public Service Company

Revenue Generated Through the Fuel Adjustment Clause

(b) Test Year

| Line No. | Test Year (Forecasted) | Forecast Feb-24 | Forecast Mar-24 | Forecast Apr-24 | Forecast May-24 | Forecast Jun-24 | Total Test Year |
|----------|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| 1 | Fuel (\$) | \$ 11,041,875 | \$ 7,311,498 | \$ 2,757,293 | \$ 9,720,822 | \$ 17,469,035 | \$ 184,979,181 |
| 2 | Purchased Power ("PP") (\$) | 29,884,405 | 39,444,833 | 34,445,099 | 36,039,566 | 31,749,817 | 417,329,761 |
| 3 | Less Non-Firm Wholesale Cost (\$) | 6,887,907 | 1,886,101 | 1,901,553 | 4,861,062 | 4,753,330 | 63,212,989 |
| 4 | Fuel and PP (\$) Line (1) + (2) - (3) | \$ 34,038,373 | \$ 44,870,229 | \$ 35,300,839 | \$ 40,899,326 | \$ 44,465,523 | \$ 539,095,953 |
| 5 | Fuel (kWh) | 1,174,500,000 | 1,128,310,000 | 964,370,000 | 1,103,510,000 | 1,369,680,000 | 15,550,500,000 |
| 6 | Purchased Power (kWh) | 1,004,440,000 | 1,209,760,000 | 1,155,160,000 | 1,186,250,000 | 964,320,000 | 12,804,290,000 |
| 7 | Less Non-Firm Wholesale (kWh) | 148,515,370 | 52,221,520 | 66,534,660 | 149,088,490 | 111,154,340 | 1,542,278,570 |
| 8 | Fuel and PP (kWh) Line (5) + (6) - (7) | 2,030,424,630 | 2,285,848,480 | 2,052,995,340 | 2,140,671,510 | 2,222,845,660 | 26,812,511,430 |
| 9 | Average \$/kWh Line (4) / (8) | 0.016764 | 0.019630 | 0.017195 | 0.019106 | 0.020004 | |
| 10 | Firm Wholesale Sales @ Source (kWh) | 89,879,004 | 96,077,556 | 92,978,280 | 96,077,556 | 74,382,624 | 1,115,739,360 |
| 11 | Firm Wholesale Cost (\$) Line (9) * (10) | \$ 1,506,732 | \$ 1,886,002 | \$ 1,598,762 | \$ 1,835,658 | \$ 1,487,950 | \$ 22,380,024 |
| 12 | Total Retail Cost (\$) Line (4) - (11) | \$ 32,531,641 | \$ 42,984,227 | \$ 33,702,077 | \$ 39,063,668 | \$ 42,977,573 | \$ 516,715,929 |
| 13 | NM Retail Sales @ Source (kWh) | 886,389,154 | 883,030,843 | 875,123,350 | 873,066,691 | 923,563,238 | 10,682,062,680 |
| 14 | Total SPS Retail Sales @ Source (kWh) | 2,130,010,846 | 2,069,455,360 | 2,076,602,572 | 2,064,330,602 | 2,217,757,788 | 26,148,626,985 |
| 15 | NM Retail Fuel Allocator Line (13) / (14) | 0.416143 | 0.426697 | 0.421421 | 0.422930 | 0.416440 | |
| 16 | NM Retail Fuel & PP Line (12) * (15) | \$ 13,537,815 | \$ 18,341,241 | \$ 14,202,763 | \$ 16,521,197 | \$ 17,897,580 | \$ 210,907,310 |
| 17 | NM Portion REC Credits | 41,929 | 45,115 | 45,143 | 45,319 | 41,481 | 485,548 |
| 18 | NM Portion Non-firm Off System Sales Margin Credit | 1,028,128 | 813,944 | 699,578 | 1,293,627 | 1,024,069 | 13,628,239 |
| 19 | NM Net Solar Connect Purchases | 7,324 | 11,343 | 14,753 | 16,238 | 17,259 | 133,617 |
| 20 | Applicable NM Retail Fuel & PP Line (16) - (17) - (18) + (19) | \$ 12,475,082 | \$ 17,493,524 | \$ 13,472,795 | \$ 15,198,489 | \$ 16,849,290 | \$ 196,927,140 |

Note: Excludes Non-mine and Non-freight Costs

Southwestern Public Service Company

Payroll Distribution and Associated Payroll Taxes

(a) Base Period, Linkage Period, (b) Test Year Period

| Line No. | | Base Period | Base Period Adjustments ⁽¹⁾ | Adjusted Base Period | Linkage Period Adjustments ⁽²⁾ | Adjusted Linkage Period | Test Year Period Adjustments ⁽³⁾ | Total Company Test Year Period |
|----------|----------------------------|-----------------------|--|-----------------------|---|-------------------------|---|--------------------------------|
| 1 | Operations | | | | | | | |
| 2 | Production | \$ 29,810,472 | \$ 324,649 | \$ 30,135,121 | \$ 1,124,243 | \$ 31,259,364 | \$ 1,272,580 | \$ 32,531,944 |
| 3 | Transmission | 12,239,018 | 360,155 | 12,599,173 | 456,191 | 13,055,363 | 527,334 | 13,582,698 |
| 4 | Regional Markets | 529,291 | 12,703 | 541,994 | 18,202 | 560,196 | 22,144 | 582,340 |
| 5 | Distribution | 12,355,623 | 519,487 | 12,875,109 | 489,431 | 13,364,540 | 546,151 | 13,910,692 |
| 6 | Other | 72,284,392 | 85 | 72,284,477 | (582,121) | 71,702,356 | (5,511) | 71,696,845 |
| 7 | Total | \$ 127,218,795 | \$ 1,217,078 | \$ 128,435,874 | \$ 1,505,945 | \$ 129,941,819 | \$ 2,362,699 | \$ 132,304,518 |
| 8 | Maintenance | | | | | | | |
| 9 | Production | \$ 15,297,769 | \$ (313,358) | \$ 14,984,411 | \$ 576,328 | \$ 15,560,738 | \$ 640,009 | \$ 16,200,747 |
| 10 | Transmission | 627,716 | 2,695 | 630,411 | 24,299 | 654,710 | 26,851 | 681,561 |
| 11 | Regional Markets | - | - | - | - | - | - | - |
| 12 | Distribution | 3,805,276 | 10,656 | 3,815,932 | 147,700 | 3,963,632 | 162,909 | 4,126,542 |
| 13 | Other | - | - | - | - | - | - | - |
| 14 | Total | \$ 19,730,761 | \$ (300,008) | \$ 19,430,753 | \$ 748,327 | \$ 20,179,080 | \$ 829,769 | \$ 21,008,849 |
| 15 | Total O&M Labor | \$ 146,949,556 | \$ 917,071 | \$ 147,866,627 | \$ 2,254,273 | \$ 150,120,900 | \$ 3,192,468 | \$ 153,313,368 |
| 16 | Payroll Taxes | \$ 8,762,863 | \$ 19,634 | \$ 8,782,497 | \$ 318,172 | \$ 9,100,669 | \$ 364,573 | \$ 9,465,242 |
| 17 | Total | \$ 8,762,863 | \$ 19,634 | \$ 8,782,497 | \$ 318,172 | \$ 9,100,669 | \$ 364,573 | \$ 9,465,242 |

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

⁽¹⁾ Base Period adjustments are detailed by Attachment SNN-2 p. 20-29 and p. 53 to the Direct Testimony of Stephanie N. Niemi.

⁽²⁾ Linkage Period adjustments are detailed by Attachment SNN-6 p. 54-95 and p. 59 to the Direct Testimony of Stephanie N. Niemi.

⁽³⁾ Test Year Period adjustments are detailed by Attachment SNN-6 p. 54-95 and p. 63 to the Direct Testimony of Stephanie N. Niemi.

Southwestern Public Service Company

Payroll Distribution and Associated Payroll Taxes

(a) Base Period, Linkage Period, (b) Test Year Period

| Line No. | | Base Period | Base Period Adjustments ⁽¹⁾ | Adjusted Base Period | Impact of Test Year Allocators on Base Period Amounts | Linkage Period Adjustments ⁽²⁾ | Adjusted Linkage Period | Test Year Period Adjustments ⁽³⁾ | NM Retail Test Year Period |
|----------|----------------------------|----------------------|--|----------------------|---|---|-------------------------|---|----------------------------|
| 1 | Operations | | | | | | | | |
| 2 | Production | \$ 10,068,119 | \$ 109,642 | \$ 10,177,760 | \$ 1,420,556 | \$ 432,688 | \$ 12,031,004 | \$ 489,793 | \$ 12,520,797 |
| 3 | Transmission | 3,290,471 | 97,209 | 3,387,680 | 350,555 | 135,327 | 3,873,562 | 156,454 | 4,030,016 |
| 4 | Regional Markets | 189,103 | 4,538 | 193,642 | 18,761 | 7,133 | 219,536 | 8,678 | 228,214 |
| 5 | Distribution | 4,277,909 | 197,914 | 4,475,824 | (34,922) | 168,310 | 4,609,211 | 188,180 | 4,797,391 |
| 6 | Other | 23,438,695 | (1,027) | 23,437,667 | 1,739,590 | (219,631) | 24,957,627 | (18,600) | 24,939,027 |
| 7 | Total | \$ 41,264,296 | \$ 408,276 | \$ 41,672,573 | \$ 3,494,540 | \$ 523,826 | \$ 45,690,939 | \$ 824,505 | \$ 46,515,444 |
| 8 | Maintenance | | | | | | | | |
| 9 | Production | \$ 5,340,385 | \$ (111,515) | \$ 5,228,869 | \$ 598,622 | \$ 224,146 | \$ 6,051,638 | \$ 248,912 | \$ 6,300,549 |
| 10 | Transmission | 169,549 | 728 | 170,277 | 17,423 | 7,235 | 194,935 | 7,995 | 202,930 |
| 11 | Regional Markets | - | - | - | - | - | - | - | - |
| 12 | Distribution | 1,002,459 | 2,625 | 1,005,084 | (3,514) | 38,729 | 1,040,298 | 42,718 | 1,083,016 |
| 13 | Other | - | - | - | - | - | - | - | - |
| 14 | Total | \$ 6,512,393 | \$ (108,162) | \$ 6,404,231 | \$ 612,530 | \$ 270,110 | \$ 7,286,871 | \$ 299,624 | \$ 7,586,495 |
| 15 | Total O&M Labor | \$ 47,776,689 | \$ 300,114 | \$ 48,076,803 | \$ 4,107,071 | \$ 793,936 | \$ 52,977,810 | \$ 1,124,129 | \$ 54,101,939 |
| 16 | Payroll Taxes | \$ 2,849,125 | \$ 6,384 | \$ 2,855,508 | \$ 243,700 | \$ 112,278 | \$ 3,211,487 | \$ 128,652 | \$ 3,340,139 |
| 17 | Total | \$ 2,849,125 | \$ 6,384 | \$ 2,855,508 | \$ 243,700 | \$ 112,278 | \$ 3,211,487 | \$ 128,652 | \$ 3,340,139 |

(c) Explanation of Adjustments

(1) Base Period adjustments are detailed by Attachment SNN-2 p. 20-29 and p. 53 to the Direct Testimony of Stephanie N. Niemi.

(2) Linkage Period adjustments are detailed by Attachment SNN-6 p. 54-95 and p. 59 to the Direct Testimony of Stephanie N. Niemi.

(3) Test Year Period adjustments are detailed by Attachment SNN-6 p. 54-95 and p. 63 to the Direct Testimony of Stephanie N. Niemi.

Southwestern Public Service Company

Expenses Associated with Advertising, Contributions,
Donations, Lobbying and Political Activities,
Memberships, and Outside Services

(a) Base Period

| Line No. | Category | FERC | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 |
|----------|--|-------|---------------------|--------------------------|---------------------------|------------------------|---------------------|------------------------|---------------------|---------------------|
| 1 | Advertising | | | | | | | | | |
| 2 | | 909 | \$ 31,460 | \$ 24,021 | \$ 20,614 | \$ 44,423 | \$ 52,183 | \$ 14,060 | \$ 19,776 | \$ 21,207 |
| 3 | | 912 | 13 | 25,532 | 13,383 | 2,178 | 805 | (3,780) ⁽¹⁾ | 4,280 | 2,169 |
| 4 | | 930.1 | 100,588 | 103,941 | 96,913 | 87,801 | 92,418 | 169,185 | 90,186 | 86,301 |
| 5 | <i>Sub-total Advertising</i> | | <u>\$ 132,061</u> | <u>\$ 153,494</u> | <u>\$ 130,911</u> | <u>\$ 134,402</u> | <u>\$ 145,406</u> | <u>\$ 179,465</u> | <u>\$ 114,242</u> | <u>\$ 109,677</u> |
| 6 | Contributions/Donations | | | | | | | | | |
| 7 | | 426.1 | \$ 37,242 | \$ 37,595 | \$ 40,953 | \$ 33,805 | \$ 31,417 | \$ 45,080 | \$ 32,642 | \$ 16,643 |
| 8 | Allowable Contributions and Donations | | - | - | - | - | - | - | - | - |
| 9 | <i>Sub-total Contributions/Donations</i> | | <u>\$ 37,242</u> | <u>\$ 37,595</u> | <u>\$ 40,953</u> | <u>\$ 33,805</u> | <u>\$ 31,417</u> | <u>\$ 45,080</u> | <u>\$ 32,642</u> | <u>\$ 16,643</u> |
| 10 | Lobbying & Political Activities | | | | | | | | | |
| 11 | | 426.4 | \$ 4,652 | \$ 4,642 | \$ 27,031 | \$ 13,001 | \$ 7,277 | \$ 32,462 | \$ 4,987 | \$ 29,217 |
| 12 | <i>Sub-total Lobbying & Political Activities</i> | | <u>\$ 4,652</u> | <u>\$ 4,642</u> | <u>\$ 27,031</u> | <u>\$ 13,001</u> | <u>\$ 7,277</u> | <u>\$ 32,462</u> | <u>\$ 4,987</u> | <u>\$ 29,217</u> |
| 13 | Memberships | | | | | | | | | |
| 14 | | 426.4 | \$ 1,775 | \$ - | \$ (1,500) ⁽²⁾ | \$ 6,970 | \$ 150 | \$ 3,710 | \$ 5,285 | \$ 5,238 |
| 15 | | 426.5 | 1,721 | 2,774 | 2,681 | 1,351 | 2,291 | 3,501 | 2,689 | 2,056 |
| 16 | | 902 | - | - | - | - | 9 | - | - | - |
| 17 | | 903 | - | 31 | - | 262 | - | (262) ⁽³⁾ | - | 15 |
| 18 | | 908 | 75 | 156 | (75) ⁽⁴⁾ | 446 | 403 | 721 | - | 347 |
| 19 | | 921 | 1,983 | 8,883 | 2,062 | (5,380) ⁽⁵⁾ | 3,045 | 4,266 | 5,382 | 5,521 |
| 20 | | 930.2 | 115,040 | 254,603 | (9,618) ⁽⁶⁾ | 55,510 | 43,699 | 6,007 | 111,591 | 193,490 |
| 21 | Allowable Memberships | | - | - | - | - | - | - | - | - |
| 22 | <i>Sub-total Memberships</i> | | <u>\$ 120,594</u> | <u>\$ 266,447</u> | <u>\$ (6,450)</u> | <u>\$ 59,160</u> | <u>\$ 49,597</u> | <u>\$ 17,941</u> | <u>\$ 124,947</u> | <u>\$ 206,669</u> |
| 23 | Outside Services | | | | | | | | | |
| 24 | | 426.4 | \$ 19,564 | \$ 19,490 | \$ 24,524 | \$ 14,474 | \$ 21,605 | \$ 21,419 | \$ 18,095 | \$ 16,448 |
| 25 | | 901 | - | - | - | 56 | 93 | - | - | - |
| 26 | | 902 | 54,626 | 108,106 | 88,752 | 90,197 | 114,880 | 95,583 | 95,284 | 97,672 |
| 27 | | 903 | 568,841 | (152,268) ⁽⁷⁾ | 213,552 | 386,412 | 308,940 | 352,476 | 277,134 | 233,677 |
| 28 | | 908 | 5,901 | 16,786 | 2,880 | 4,456 | 890 | 11,722 | 8,618 | 8,398 |
| 29 | | 912 | 593 | 3,486 | - | 4,332 | 68 | 242 | 19 | 3,008 |
| 30 | | 921 | 159,113 | 170,414 | 133,466 | 168,433 | 172,486 | 749,829 | 143,977 | 160,407 |
| 31 | | 923 | 665,453 | 504,057 | 250,527 | 402,632 | 536,440 | 817,808 | 417,978 | 589,749 |
| 32 | | 928 | 77,612 | 119,575 | (57,547) ⁽⁸⁾ | 56,530 | 191,123 | 63,748 | 17,663 | 63,410 |
| 33 | | 930.2 | 447 | 2,192 | 2,345 | 905 | 2,774 | 3,083 | 2,514 | 667 |
| 34 | <i>Sub-total Outside Services</i> | | <u>\$ 1,552,150</u> | <u>\$ 791,836</u> | <u>\$ 658,499</u> | <u>\$ 1,128,426</u> | <u>\$ 1,349,297</u> | <u>\$ 2,115,909</u> | <u>\$ 981,281</u> | <u>\$ 1,173,438</u> |
| 35 | Total | | <u>\$ 1,846,700</u> | <u>\$ 1,254,014</u> | <u>\$ 850,944</u> | <u>\$ 1,368,794</u> | <u>\$ 1,582,995</u> | <u>\$ 2,390,859</u> | <u>\$ 1,258,100</u> | <u>\$ 1,535,644</u> |

Notes:

- (1) The net negative activity for this month is due to reclassifying media costs to the appropriate account based on actual usage.
- (2) The negative activity for this month is a correcting entry moving a charge from Dues to Donations.
- (3) The negative activity for this month is a correcting entry moving a charge from Dues to Professional Services.
- (4) The negative activity for this month is a correcting entry moving a charge from Dues to Economic Development.
- (5) The negative activity for this month is a correcting entry moving a charge from Professional Association Dues to Chamber of Commerce Dues.
- (6) The negative activity for this month is a correcting entry moving a charge from Dues to Consulting.
- (7) The net negative activity for this month is due to reversals of prior accruals.
- (8) The net negative activity for this month is due to the reversal of an accrual for legal fees.

Note: Amounts may appear to not total or tie due to rounding.

Southwestern Public Service Company

Expenses Associated with Advertising, Contributions,
Donations, Lobbying and Political Activities,
Memberships, and Outside Services

(a) Base Period

| Line No. | Category | FERC | March 2022 | April 2022 | May 2022 | June 2022 | Total Base Period | Base Period Adjustments | Total Company Adjusted Base Period |
|----------|--|-------|---------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|------------------------------------|
| 1 | Advertising | | | | | | | | |
| 2 | | 909 | \$ 26,840 | \$ 38,228 | \$ 35,509 | \$ 38,753 | \$ 367,074 | \$ (26,891) | \$ 340,184 |
| 3 | | 912 | 5,960 | 7,208 | 8,551 | 7,761 | 74,061 | (484) | 73,577 |
| 4 | | 930.1 | 81,776 | 100,989 | 109,181 | 126,177 | 1,245,457 | (1,245,457) | - |
| 5 | <i>Sub-total Advertising</i> | | <u>\$ 114,576</u> | <u>\$ 146,425</u> | <u>\$ 153,241</u> | <u>\$ 172,692</u> | <u>\$ 1,686,592</u> | <u>\$ (1,272,831)</u> | <u>\$ 413,760</u> |
| 6 | Contributions/Donations | | | | | | | | |
| 7 | | 426.1 | \$ 55,240 | \$ 35,317 | \$ 56,662 | \$ 34,860 | \$ 457,456 | \$ (457,456) | \$ - |
| 8 | Allowable Contributions and Donations | | - | - | - | - | - | 54,058 | 54,058 |
| 9 | <i>Sub-total Contributions/Donations</i> | | <u>\$ 55,240</u> | <u>\$ 35,317</u> | <u>\$ 56,662</u> | <u>\$ 34,860</u> | <u>\$ 457,456</u> | <u>\$ (403,397)</u> | <u>\$ 54,058</u> |
| 10 | Lobbying & Political Activities | | | | | | | | |
| 11 | | 426.4 | \$ 4,663 | \$ 21,391 | \$ 46,156 | \$ 8,029 | \$ 203,508 | \$ (203,508) | \$ - |
| 12 | <i>Sub-total Lobbying & Political Activities</i> | | <u>\$ 4,663</u> | <u>\$ 21,391</u> | <u>\$ 46,156</u> | <u>\$ 8,029</u> | <u>\$ 203,508</u> | <u>\$ (203,508)</u> | <u>\$ -</u> |
| 13 | Memberships | | | | | | | | |
| 14 | | 426.4 | \$ 6,354 | \$ 10,101 | \$ 4,975 | \$ 2,960 | \$ 46,019 | \$ (46,019) | \$ - |
| 15 | | 426.5 | 2,274 | 1,921 | 3,033 | 2,513 | 28,805 | (28,805) | - |
| 16 | | 902 | - | - | - | - | 9 | - | 9 |
| 17 | | 903 | - | - | - | - | 46 | - | 46 |
| 18 | | 908 | - | 350 | - | - | 2,423 | - | 2,423 |
| 19 | | 921 | 16,036 | 3,919 | 4,129 | 10,177 | 60,023 | - | 60,023 |
| 20 | | 930.2 | 275,704 | 36,667 | 221,434 | 66,023 | 1,370,150 | - | 1,370,150 |
| 21 | Allowable Memberships | | - | - | - | - | - | 45,236 | 45,236 |
| 22 | <i>Sub-total Memberships</i> | | <u>\$ 300,367</u> | <u>\$ 52,958</u> | <u>\$ 233,572</u> | <u>\$ 81,673</u> | <u>\$ 1,507,476</u> | <u>\$ (29,588)</u> | <u>\$ 1,477,888</u> |
| 23 | Outside Services | | | | | | | | |
| 24 | | 426.4 | \$ 16,439 | \$ 11,682 | \$ 16,698 | \$ 16,703 | \$ 217,142 | \$ (217,142) | \$ - |
| 25 | | 901 | - | - | - | - | 149 | - | 149 |
| 26 | | 902 | 158,237 | 80,231 | 87,459 | 106,806 | 1,177,833 | - | 1,177,833 |
| 27 | | 903 | 337,899 | 376,914 | 239,928 | 155,442 | 3,298,945 | (485,727) | 2,813,218 |
| 28 | | 908 | 718 | 836 | 26,100 | 8,637 | 95,943 | - | 95,943 |
| 29 | | 912 | 7,678 | 2,975 | 1,789 | 11,654 | 35,842 | (19,897) | 15,945 |
| 30 | | 921 | 119,847 | 174,000 | 153,847 | 134,329 | 2,440,146 | - | 2,440,146 |
| 31 | | 923 | 749,866 | 567,389 | 804,257 | 620,782 | 6,926,936 | (239) | 6,926,697 |
| 32 | | 928 | 129,291 | 29,345 | 45,575 | 2,689 | 739,015 | - | 739,015 |
| 33 | | 930.2 | 3,982 | 1,579 | 1,579 | 10,235 | 30,722 | - | 30,722 |
| 34 | <i>Sub-total Outside Services</i> | | <u>\$ 1,523,957</u> | <u>\$ 1,243,371</u> | <u>\$ 1,377,231</u> | <u>\$ 1,067,275</u> | <u>\$ 14,962,673</u> | <u>\$ (723,005)</u> | <u>\$ 14,239,668</u> |
| 35 | Total | | <u>\$ 1,998,804</u> | <u>\$ 1,499,463</u> | <u>\$ 1,866,861</u> | <u>\$ 1,364,529</u> | <u>\$ 18,817,704</u> | <u>\$ (2,632,330)</u> | <u>\$ 16,185,375</u> |

(c) Explanation of Adjustments

SPS is seeking to recover the adjustments for Contributions and Donations shown in the Test Year Period adjustments column. For a more detailed explanation of these adjustments please see the Direct Testimony of Brooke A. Trammell and Attachment 6. Because only New Mexico specific items are included, an approximation of activity on a jurisdictional basis is not provided.

Southwestern Public Service Company

Expenses Associated with Advertising, Contributions,
Donations, Lobbying and Political Activities,
Memberships, and Outside Services

| Linkage Period | | | Total Company Adjusted Base Period | Linkage Period Adjustments | Total Company Adjusted Linkage Period |
|----------------|--|-------|---|-------------------------------|--|
| Line No. | Category | FERC | | | |
| 1 | Advertising | | | | |
| 2 | | 909 | \$ 340,184 | \$ - | \$ 340,184 |
| 3 | | 912 | 73,577 | - | 73,577 |
| 4 | | 930.1 | - | - | - |
| 5 | <i>Sub-total Advertising</i> | | <u>\$ 413,760</u> | <u>\$ -</u> | <u>\$ 413,760</u> |
| 6 | Contributions/Donations | | | | |
| 7 | | 426.1 | \$ - | \$ - | \$ - |
| 8 | Allowable Contributions and Donations | | 54,058 | - | 54,058 |
| 9 | <i>Sub-total Contributions/Donations</i> | | <u>\$ 54,058</u> | <u>\$ -</u> | <u>\$ 54,058</u> |
| 10 | Lobbying & Political Activities | | | | |
| 11 | | 426.4 | \$ - | \$ - | \$ - |
| 12 | <i>Sub-total Lobbying & Political Activities</i> | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 13 | Memberships | | | | |
| 14 | | 426.4 | \$ - | \$ - | \$ - |
| 15 | | 426.5 | - | - | - |
| 16 | | 902 | 9 | - | 9 |
| 17 | | 903 | 46 | - | 46 |
| 18 | | 908 | 2,423 | - | 2,423 |
| 19 | | 921 | 60,023 | - | 60,023 |
| 20 | | 930.2 | 1,370,150 | - | 1,370,150 |
| 21 | Allowable Memberships | | 45,236 | - | 45,236 |
| 22 | <i>Sub-total Memberships</i> | | <u>\$ 1,477,888</u> | <u>\$ -</u> | <u>\$ 1,477,888</u> |
| 23 | Outside Services | | | | |
| 24 | | 426.4 | \$ - | \$ - | \$ - |
| 25 | | 901 | 149 | - | 149 |
| 26 | | 902 | 1,177,833 | - | 1,177,833 |
| 27 | | 903 | 2,813,218 | - | 2,813,218 |
| 28 | | 908 | 95,943 | - | 95,943 |
| 29 | | 912 | 15,945 | - | 15,945 |
| 30 | | 921 | 2,440,146 | 494,197 | 2,934,343 |
| 31 | | 923 | 6,926,697 | - | 6,926,697 |
| 32 | | 928 | 739,015 | - | 739,015 |
| 33 | | 930.2 | 30,722 | - | 30,722 |
| 34 | <i>Sub-total Outside Services</i> | | <u>\$ 14,239,668</u> | <u>\$ 494,197</u> | <u>\$ 14,733,865</u> |
| 35 | Total | | <u><u>\$ 16,185,375</u></u> | <u><u>\$ 494,197</u></u> | <u><u>\$ 16,679,572</u></u> |

(c) Explanation of Adjustments

SPS is seeking to recover the adjustments for Contributions and Donations shown in the Future Test Year Period adjustments column. For a more detailed explanation of these adjustments please see the Direct Testimony of Brooke A. Trammell and Attachment 6. Because only New Mexico specific items are included, an approximation of activity on a jurisdictional basis is not provided.

Note: Amounts may appear to not total or tie due to rounding.

Southwestern Public Service Company

**Expenses Associated with Advertising, Contributions,
Donations, Lobbying and Political Activities,
Memberships, and Outside Services****(b) Test Year Period**

| Line No. | Category | FERC | Total Company Adjusted Linkage Period | Test Year Period Adjustments | Total Company Adjusted Test Year Period |
|----------|--|-------|---------------------------------------|------------------------------|---|
| 1 | Advertising | | | | |
| 2 | | 909 | \$ 340,184 | \$ - | \$ 340,184 |
| 3 | | 912 | 73,577 | - | 73,577 |
| 4 | | 930.1 | - | - | - |
| 5 | <i>Sub-total Advertising</i> | | <u>\$ 413,760</u> | <u>\$ -</u> | <u>\$ 413,760</u> |
| 6 | Contributions/Donations | | | | |
| 7 | | 426.1 | \$ - | \$ - | \$ - |
| 8 | Allowable Contributions and Donations | | 54,058 | - | 54,058 |
| 9 | <i>Sub-total Contributions/Donations</i> | | <u>\$ 54,058</u> | <u>\$ -</u> | <u>\$ 54,058</u> |
| 10 | Lobbying & Political Activities | | | | |
| 11 | | 426.4 | \$ - | \$ - | \$ - |
| 12 | <i>Sub-total Lobbying & Political Activities</i> | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 13 | Memberships | | | | |
| 14 | | 426.4 | \$ - | \$ - | \$ - |
| 15 | | 426.5 | - | - | - |
| 16 | | 902 | 9 | - | 9 |
| 17 | | 903 | 46 | - | 46 |
| 18 | | 908 | 2,423 | - | 2,423 |
| 19 | | 921 | 60,023 | - | 60,023 |
| 20 | | 930.2 | 1,370,150 | - | 1,370,150 |
| 21 | Allowable Memberships | | 45,236 | - | 45,236 |
| 22 | <i>Sub-total Memberships</i> | | <u>\$ 1,477,888</u> | <u>\$ -</u> | <u>\$ 1,477,888</u> |
| 23 | Outside Services | | | | |
| 24 | | 426.4 | \$ - | \$ - | \$ - |
| 25 | | 901 | 149 | - | 149 |
| 26 | | 902 | 1,177,833 | - | 1,177,833 |
| 27 | | 903 | 2,813,218 | - | 2,813,218 |
| 28 | | 908 | 95,943 | - | 95,943 |
| 29 | | 912 | 15,945 | - | 15,945 |
| 30 | | 921 | 2,934,343 | - | 2,934,343 |
| 31 | | 923 | 6,926,697 | (648,826) | 6,277,871 |
| 32 | | 928 | 739,015 | - | 739,015 |
| 33 | | 930.2 | 30,722 | - | 30,722 |
| 34 | <i>Sub-total Outside Services</i> | | <u>\$ 14,733,865</u> | <u>\$ (648,826)</u> | <u>\$ 14,085,039</u> |
| 35 | Total | | <u>\$ 16,679,572</u> | <u>\$ (648,826)</u> | <u>\$ 16,030,746</u> |

(c) Explanation of Adjustments

SPS is seeking to recover the adjustments for Contributions and Donations shown in the Test Year Period adjustments column. For a more detailed explanation of these adjustments please see the Direct Testimony of Brooke A. Trammell and Attachment 6. Because only New Mexico specific items are included, an approximation of activity on a jurisdictional basis is not provided.

Note: Amounts may appear to not total or tie due to rounding.

Southwestern Public Service Company

Other Administrative and General Expenses

Please refer to Schedule H-1, Operation and Maintenance Expenses. Southwestern Public Service Company has no Administrative and General Expenses other than those shown on Schedule H-1.

Southwestern Public Service Company

Depreciation and Amortization Expense

| (a) Base Period | | | | | | | | | | | | |
|-----------------|--------------------------------------|------------------|---------------------------------------|--|-------------------------|---|--|--|--|-------------------------|------------------------------------|--|
| Line No. | Functional Group | FERC Account No. | Depreciable Plant In Service 7/1/2021 | Depreciable Plant In Service 6/30/2022 | Average Balance | Average Depreciation or Amortization Composite Rate | Total Company Depreciation or Amortization Expense As Booked | Depreciation or Amortization NM Composite Rate | Total Company Depreciation or Amortization Expense @ NM Rates ⁽¹⁾ | Base Period Adjustments | Total Company Adjusted Base Period | |
| 1 | Depreciation - Electric | | | | | | | | | | | |
| 2 | Steam Production | | | | | | | | | | | |
| 3 | Structures & Improvements | 311 | \$ 249,141,542 | \$ 252,494,590 | \$ 250,818,066 | 3.94% | \$ 9,894,164 | 4.45% | \$ 11,162,544 | \$ - | \$ 11,162,544 | |
| 4 | Boiler Plant Equipment | 312 | 1,036,288,681 | 1,045,286,544 | 1,040,787,613 | 3.69% | 38,449,473 | 3.56% | 37,057,365 | - | 37,057,365 | |
| 5 | Turbo-Generator Units | 314 | 534,874,416 | 542,349,742 | 538,612,079 | 3.31% | 17,815,813 | 3.56% | 19,178,323 | - | 19,178,323 | |
| 6 | Accessory Electric Equipment | 315 | 94,517,905 | 94,798,381 | 94,658,143 | 3.49% | 3,304,102 | 3.69% | 3,489,026 | - | 3,489,026 | |
| 7 | Miscellaneous Power Plant Equipment | 316 | 32,603,485 | 33,655,465 | 33,129,475 | 3.01% | 996,057 | 3.57% | 1,181,402 | - | 1,181,402 | |
| 8 | Asset Retirement Cost - Steam | 317 | 25,794,491 | 25,842,882 | 25,818,687 | 2.79% | 719,738 | 2.79% | 719,738 | - | 719,738 | |
| 9 | Total Steam Production | | \$ 1,973,220,520 | \$ 1,994,427,604 | \$ 1,983,824,062 | 3.59% | \$ 71,179,347 | 3.67% | \$ 72,788,398 | \$ - | \$ 72,788,398 | |
| 10 | Other Production | | | | | | | | | | | |
| 11 | Structures & Improvements | 341 | \$ 125,293,009 | \$ 134,828,438 | \$ 130,060,724 | 4.08% | \$ 5,300,416 | 4.10% | \$ 5,330,231 | \$ - | \$ 5,330,231 | |
| 12 | Fuel Holders and Accessory Equipment | 342 | 6,197,449 | 6,197,447 | 6,197,448 | 2.63% | 163,023 | 2.68% | 166,010 | - | 166,010 | |
| 13 | Prime Movers | 343 | 56,358,685 | 55,553,008 | 55,955,847 | 2.72% | 1,521,780 | 2.58% | 1,441,969 | - | 1,441,969 | |
| 14 | Generators | 344 | 1,513,782,947 | 1,497,331,463 | 1,505,557,205 | 3.96% | 59,665,366 | 4.02% | 60,480,318 | - | 60,480,318 | |
| 15 | Accessory Electric Equipment | 345 | 98,364,986 | 109,840,863 | 104,102,925 | 3.82% | 3,980,748 | 3.79% | 3,947,956 | - | 3,947,956 | |
| 16 | Miscellaneous Power Plant Equipment | 346 | 4,869,114 | 5,036,654 | 4,952,884 | 2.99% | 148,319 | 2.99% | 148,207 | - | 148,207 | |
| 17 | Asset Retirement Cost - Other | 347 | 49,157,323 | 49,157,323 | 49,157,323 | 3.96% | 1,948,634 | 3.96% | 1,948,634 | - | 1,948,634 | |
| 18 | Total Other Production | | \$ 1,854,023,513 | \$ 1,857,945,196 | \$ 1,855,984,355 | 3.92% | \$ 72,728,286 | 3.96% | \$ 73,463,325 | \$ - | \$ 73,463,325 | |
| 19 | Total Production | | \$ 3,827,244,033 | \$ 3,852,372,800 | \$ 3,839,808,417 | 3.75% | \$ 143,907,633 | 3.81% | \$ 146,251,723 | \$ - | \$ 146,251,723 | |
| 20 | Transmission | | | | | | | | | | | |
| 21 | Structures and Improvements | 352 | \$ 137,239,346 | \$ 151,903,373 | \$ 144,571,360 | 1.69% | \$ 2,445,000 | 2.01% | \$ 2,907,517 | \$ - | \$ 2,907,517 | |
| 22 | Station Equipment | 353 | 1,410,887,170 | 1,526,196,128 | 1,468,541,649 | 2.13% | 31,207,713 | 2.33% | 34,278,545 | - | 34,278,545 | |
| 23 | Towers and Fixtures | 354 | 8,251,270 | 8,241,267 | 8,246,269 | 1.50% | 123,985 | 1.58% | 130,049 | - | 130,049 | |
| 24 | Poles and Fixtures | 355 | 1,493,043,963 | 1,579,383,509 | 1,536,213,736 | 3.07% | 47,179,209 | 3.56% | 54,648,152 | - | 54,648,152 | |
| 25 | Overhead Conductors and Devices | 356 | 541,250,670 | 567,882,909 | 554,566,790 | 2.84% | 15,724,649 | 2.98% | 16,519,408 | - | 16,519,408 | |
| 26 | Underground Conduit | 357 | 275,004 | 278,764 | 276,884 | 1.37% | 3,792 | 1.59% | 4,391 | - | 4,391 | |
| 27 | Underground Conductor and Devices | 358 | 489,717 | 489,717 | 489,717 | 2.35% | 11,503 | 1.96% | 9,609 | - | 9,609 | |
| 28 | Road & Trail | 359 | 517,736 | 517,736 | 517,736 | 1.64% | 8,484 | 1.93% | 9,982 | - | 9,982 | |
| 29 | Asset Retirement Cost - Transmission | 359.1 | 25,029 | 25,029 | 25,029 | 3.12% | 782 | 3.12% | 782 | - | 782 | |
| 30 | Total Transmission | | \$ 3,591,979,905 | \$ 3,834,918,432 | \$ 3,713,449,169 | 2.60% | \$ 96,705,117 | 2.92% | \$ 108,508,435 | \$ - | \$ 108,508,435 | |
| 31 | Distribution | | | | | | | | | | | |
| 32 | Structures and Improvements | 361 | \$ 50,954,871 | \$ 64,123,587 | \$ 57,539,229 | 1.78% | \$ 1,026,693 | 1.78% | \$ 1,026,693 | \$ - | \$ 1,026,693 | |
| 33 | Station Equipment | 362 | 343,833,564 | 368,166,281 | 355,999,923 | 2.01% | 7,158,557 | 2.01% | 7,158,557 | - | 7,158,557 | |
| 34 | Poles, Towers, and Fixtures | 364 | 408,214,733 | 465,594,341 | 436,904,537 | 2.75% | 11,995,697 | 2.75% | 11,995,697 | - | 11,995,697 | |
| 35 | Overhead Conductors and Devices | 365 | 318,814,847 | 342,621,656 | 330,718,252 | 2.80% | 9,269,109 | 2.80% | 9,269,109 | - | 9,269,109 | |
| 36 | Underground Conduit | 366 | 26,416,975 | 27,149,623 | 26,783,299 | 1.92% | 514,745 | 1.92% | 514,745 | - | 514,745 | |
| 37 | Underground Conductor and Devices | 367 | 52,971,167 | 56,242,380 | 54,606,774 | 2.46% | 1,341,699 | 2.46% | 1,341,699 | - | 1,341,699 | |
| 38 | Line Transformers | 368 | 247,990,344 | 259,031,526 | 253,510,935 | 2.50% | 6,349,077 | 2.50% | 6,349,077 | - | 6,349,077 | |
| 39 | Services | 369 | 102,788,813 | 110,990,423 | 106,889,618 | 3.02% | 3,231,167 | 3.02% | 3,231,167 | - | 3,231,167 | |
| 40 | Meters | 370 | 70,685,289 | 72,468,155 | 71,576,722 | 2.68% | 1,915,625 | 2.68% | 1,915,625 | - | 1,915,625 | |
| 41 | Installation on Customer Premises | 371 | 13,045,583 | 13,043,514 | 13,044,549 | 2.75% | 358,778 | 2.75% | 358,778 | - | 358,778 | |
| 42 | Street Lighting and Signal Systems | 373 | 37,190,821 | 37,857,195 | 37,524,008 | 3.32% | 1,244,786 | 3.32% | 1,244,786 | - | 1,244,786 | |
| 43 | Asset Retirement Cost - Distribution | 374 | 7,467,368 | 7,467,368 | 7,467,368 | 4.15% | 309,692 | 4.15% | 309,692 | - | 309,692 | |
| 44 | Total Distribution | | \$ 1,680,374,375 | \$ 1,824,756,049 | \$ 1,752,565,212 | 2.55% | \$ 44,715,625 | 2.55% | \$ 44,715,625 | \$ - | \$ 44,715,625 | |

Southwestern Public Service Company

Depreciation and Amortization Expense

(a) Base Period

| Line No. | Functional Group | FERC Account No. | Depreciable Plant In Service 7/1/2021 | Depreciable Plant In Service 6/30/2022 | Average Balance | Average Depreciation or Amortization Composite Rate | Total Company Depreciation or Amortization Expense As Booked | Depreciation or Amortization NM Composite Rate | Total Company Depreciation or Amortization Expense @ NM Rates ⁽¹⁾ | Base Period Adjustments | Total Company Adjusted Base Period |
|----------|--|------------------|---------------------------------------|--|-------------------------|---|--|--|--|-------------------------|------------------------------------|
| 45 | General | | | | | | | | | | |
| 46 | Structures and Improvements | 390 | \$ 94,263,716 | \$ 99,611,371 | \$ 96,937,544 | 0.00% | \$ - | 1.96% | \$ 1,896,843 | \$ - | \$ 1,896,843 |
| 47 | Office Furniture and Equipment | 391 | 22,879,034 | 23,842,515 | 23,360,775 | 9.53% | 2,225,347 | 4.12% | 962,839 | - | 962,839 |
| 48 | Computer Equipment | 391.1 | 95,927,449 | 104,634,171 | 100,280,810 | 17.58% | 17,628,528 | 16.52% | 16,568,311 | - | 16,568,311 |
| 49 | Stores Equipment | 393 | 430,925 | 422,775 | 426,850 | 2.25% | 9,604 | 2.17% | 9,251 | - | 9,251 |
| 50 | Tool, Shop, and Garage Equipment | 394 | 54,845,265 | 60,340,156 | 57,592,711 | 2.85% | 1,640,907 | 2.88% | 1,656,965 | - | 1,656,965 |
| 51 | Laboratory Equipment | 395 | 10,928,508 | 10,909,632 | 10,919,070 | 2.73% | 297,625 | 1.80% | 196,328 | - | 196,328 |
| 52 | Communication Equipment | 397 | 137,704,686 | 161,699,824 | 149,702,255 | 4.55% | 6,806,831 | 3.51% | 5,250,972 | - | 5,250,972 |
| 53 | Miscellaneous Equipment | 398 | 2,746,736 | 2,746,736 | 2,746,736 | 3.69% | 101,272 | 3.21% | 88,194 | - | 88,194 |
| 54 | Asset Retirement Cost - General | 399.1 | - | - | - | N/A | - | N/A | - | - | - |
| 55 | Reserve Deficiency - General AR15 Asset 403 ⁽²⁾ | | - | - | - | - | 514,317 | N/A | - | - | - |
| 56 | Total General | | \$ 419,726,319 | \$ 464,207,180 | \$ 441,966,750 | 6.61% | \$ 29,224,431 | 6.03% | \$ 26,629,703 | \$ - | \$ 26,629,703 |
| 57 | Removal of the Asset Retirement Costs* | | | | | | | | | | |
| 58 | Asset Retirement Cost - Steam | | \$ (25,794,491) | \$ (25,842,882) | \$ (25,818,687) | - | \$ (719,738) | - | \$ (719,738) | \$ - | \$ (719,738) |
| 59 | Asset Retirement Cost - Other | | (49,157,323) | (49,157,323) | (49,157,323) | - | (1,948,634) | - | (1,948,634) | - | (1,948,634) |
| 60 | Asset Retirement Cost - Transmission | | (25,029) | (25,029) | (25,029) | - | (782) | - | (782) | - | (782) |
| 61 | Asset Retirement Cost - Distribution | | (7,467,368) | (7,467,368) | (7,467,368) | - | (309,692) | - | (309,692) | - | (309,692) |
| 62 | Asset Retirement Cost - General | | - | - | - | - | - | - | - | - | - |
| 63 | Total Removal of the Asset Retirement Costs | | \$ (82,444,211) | \$ (82,492,602) | \$ (82,468,407) | - | \$ (2,978,846) | - | \$ (2,978,846) | \$ - | \$ (2,978,846) |
| 64 | Subtotal Electric Depreciation | | \$ 9,436,880,421 | \$ 9,893,761,859 | \$ 9,665,321,140 | 3.22% | \$ 311,573,960 | 3.34% | \$ 323,126,640 | \$ - | \$ 323,126,640 |
| 65 | Transportation Clearing - Electric | | | | | | | | | | |
| 66 | Transportation Equipment | 392 | \$ 125,974,263 | \$ 122,014,766 | \$ 123,994,515 | 5.78% | \$ 7,170,901 | 6.10% | \$ 7,567,930 | \$ - | \$ 7,567,930 |
| 67 | Power Operated Equipment | 396 | 13,718,357 | 13,718,357 | 13,718,357 | 4.90% | 672,718 | 5.77% | 792,034 | - | 792,034 |
| 68 | Reserve Deficiency - General AR15 Asset 184 ⁽²⁾ | | - | - | - | N/A | 372,535 | N/A | - | - | - |
| 69 | Subtotal Transportation Clearing | | \$ 139,692,620 | \$ 135,733,123 | \$ 137,712,872 | 5.97% | \$ 8,216,154 | 6.07% | \$ 8,359,964 | \$ - | \$ 8,359,964 |
| 70 | Amortization - Electric | | | | | | | | | | |
| 71 | Intangibles | | | | | | | | | | |
| 72 | Franchises & Licenses | 301 | \$ - | \$ - | \$ - | 0.00% | \$ - | 0.00% | \$ - | \$ - | \$ - |
| 73 | Miscellaneous Intangibles ⁽³⁾ | 303 | 162,206,559 | 170,453,755 | 166,330,157 | 13.53% | 22,511,262 | 13.53% | 22,511,262 | - | 22,511,262 |
| 74 | Total Intangibles | | \$ 162,206,559 | \$ 170,453,755 | \$ 166,330,157 | 13.53% | \$ 22,511,262 | 13.53% | \$ 22,511,262 | \$ - | \$ 22,511,262 |
| 75 | Steam Production | | | | | | | | | | |
| 76 | Land & Water Rights | 310.2 | \$ 1,098,015 | \$ 1,098,015 | \$ 1,098,015 | 3.43% | \$ 37,698 | 3.31% | \$ 36,394 | \$ - | \$ 36,394 |
| 77 | Water Rights | 310.3 | 11,551,745 | 11,551,745 | 11,551,745 | 4.25% | 490,498 | 3.86% | 445,491 | - | 445,491 |
| 78 | Production Land Rights NM | 310.4 | 73,071 | 73,071 | 73,071 | 1.67% | 1,221 | 1.59% | 1,164 | - | 1,164 |
| 79 | Total Steam Production | | \$ 12,722,831 | \$ 12,722,831 | \$ 12,722,831 | 4.16% | \$ 529,417 | 3.80% | \$ 483,049 | \$ - | \$ 483,049 |
| 80 | Other Production | | | | | | | | | | |
| 81 | Land & Water Rights | 340.2 | \$ 676 | \$ 676 | \$ 676 | 0.00% | \$ - | 0.00% | \$ - | \$ - | \$ - |
| 82 | Total Other Production | | \$ 676 | \$ 676 | \$ 676 | 0.00% | \$ - | 0.00% | \$ - | \$ - | \$ - |
| 83 | Transmission | | | | | | | | | | |
| 84 | Land Rights | 350.2 | \$ 163,315,518 | \$ 159,283,175 | \$ 161,299,347 | 1.23% | \$ 1,978,129 | 1.36% | \$ 2,190,158 | \$ - | \$ 2,190,158 |
| 85 | Total Transmission | | \$ 163,315,518 | \$ 159,283,175 | \$ 161,299,347 | 1.23% | \$ 1,978,129 | 1.36% | \$ 2,190,158 | \$ - | \$ 2,190,158 |

Southwestern Public Service Company

Depreciation and Amortization Expense

| (a) Base Period | | | | | | | | | | | | |
|-----------------|---------------------------|------------------|---------------------------------------|--|--------------------------|---|--|--|--|-------------------------|------------------------------------|--|
| Line No. | Functional Group | FERC Account No. | Depreciable Plant In Service 7/1/2021 | Depreciable Plant In Service 6/30/2022 | Average Balance | Average Depreciation or Amortization Composite Rate | Total Company Depreciation or Amortization Expense As Booked | Depreciation or Amortization NM Composite Rate | Total Company Depreciation or Amortization Expense @ NM Rates ⁽¹⁾ | Base Period Adjustments | Total Company Adjusted Base Period | |
| 86 | Distribution | | | | | | | | | | | |
| 87 | Land Rights NM | 360.4 | \$ 12,931,845 | \$ 14,692,853 | \$ 13,812,349 | 1.63% | \$ 225,054 | 1.63% | \$ 225,054 | \$ - | \$ 225,054 | |
| 88 | Land Rights TX | 360.5 | 3,061,920 | 3,322,108 | 3,192,014 | 1.41% | 44,873 | 1.41% | 44,873 | - | 44,873 | |
| 89 | Total Distribution | | \$ 15,993,765 | \$ 18,014,961 | \$ 17,004,363 | 1.59% | \$ 269,927 | 1.59% | \$ 269,927 | \$ - | \$ 269,927 | |
| 90 | General | | | | | | | | | | | |
| 91 | Land Rights | 389.2 | \$ 45,967 | \$ 45,967 | \$ 45,967 | 2.13% | \$ 979 | 1.71% | \$ 787 | \$ - | \$ 787 | |
| 92 | Leasehold Improvements | 390.7 | 3,663,394 | 3,663,394 | 3,663,394 | 5.12% | 187,390 | 5.12% | 187,397 | - | 187,397 | |
| 93 | Total General | | \$ 3,709,361 | \$ 3,709,361 | \$ 3,709,361 | 5.08% | \$ 188,369 | 5.07% | \$ 188,184 | \$ - | \$ 188,184 | |
| 94 | Subtotal | | \$ 357,948,710 | \$ 364,184,759 | \$ 361,066,735 | 7.06% | \$ 25,477,104 | 7.10% | \$ 25,642,580 | \$ - | \$ 25,642,580 | |
| 95 | Total | | \$ 9,934,521,751 | \$ 10,393,679,741 | \$ 10,164,100,746 | 3.40% | \$ 345,267,218 | 3.51% | \$ 357,129,184 | \$ - | \$ 357,129,184 | |

Notes: Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in rate base and are being removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs.

Amounts may appear to not total or tie due to rounding.

⁽¹⁾ New Mexico Total Company depreciation expense for distribution assets reflects directly assigned New Mexico assets at NM rates and directly assigned Texas assets at TX rates.

⁽²⁾ Reserve deficiency represents blended financial reserve deficiency as reflected on the Texas and FERC sets of books. It is not included in the total company depreciation or amortization expense at New Mexico depreciation rates.

⁽³⁾ Balances for FERC Account 303 - Misc. Intangibles have been adjusted by the amount that has been fully amortized.

The amount of depreciable plant was calculated as the original cost less any fully accrued assets that were calculated as any accounts having a net book value equal to zero. All assets that were fully accrued as of 6/30/2022 were deducted from the depreciable plant balances on this schedule, so as to not overestimate the expected expense.

Depreciable software plant in service on 6/30/2022 of \$170,453,755 continues to be amortized, while, \$114,504,287 is the amount of software that has been fully reserved and is no longer amortizing. Added together these two amounts equal \$284,958,042 (the plant balance on Schedule B-2).

Southwestern Public Service Company

Depreciation and Amortization Expense

| Linkage Period | | | | | | | | | | | | |
|----------------|--------------------------------------|------------------|---------------------------------------|--|-------------------------|---|--|--|--|----------------------------|------------------------------------|--|
| Line No. | Functional Group | FERC Account No. | Depreciable Plant In Service 7/1/2022 | Depreciable Plant In Service 6/30/2023 | Average Balance | Average Depreciation or Amortization Composite Rate | Total Company Depreciation or Amortization Expense As Booked | Depreciation or Amortization NM Composite Rate | Total Company Depreciation or Amortization Expense @ NM Rates ⁽¹⁾ | Linkage Period Adjustments | Total Company Adjusted Base Period | |
| 1 | Depreciation - Electric | | | | | | | | | | | |
| 2 | Steam Production | | | | | | | | | | | |
| 3 | Structures & Improvements | 311 | \$ 252,494,590 | \$ 266,708,546 | \$ 259,601,568 | 4.01% | \$ 10,411,069 | 5.02% | \$ 13,042,706 | \$ - | \$ 13,042,706 | |
| 4 | Boiler Plant Equipment | 312 | 1,045,286,544 | 1,067,460,373 | 1,056,373,459 | 4.04% | 42,688,849 | 4.45% | 46,980,056 | - | 46,980,056 | |
| 5 | Turbo-Generator Units | 314 | 542,349,742 | 557,348,517 | 549,849,130 | 3.68% | 20,237,683 | 4.35% | 23,903,055 | - | 23,903,055 | |
| 6 | Accessory Electric Equipment | 315 | 94,798,381 | 97,767,866 | 96,283,124 | 3.50% | 3,373,404 | 4.08% | 3,928,730 | - | 3,928,730 | |
| 7 | Miscellaneous Power Plant Equipment | 316 | 33,655,465 | 34,739,987 | 34,197,726 | 4.19% | 1,432,780 | 5.24% | 1,791,957 | - | 1,791,957 | |
| 8 | Asset Retirement Cost - Steam | 317 | 25,842,882 | 25,842,882 | 25,842,882 | 0.00% | - | 0.00% | - | - | - | |
| 9 | Total Steam Production | | \$ 1,994,427,604 | \$ 2,049,868,171 | \$ 2,022,147,888 | 3.86% | \$ 78,143,785 | 4.43% | \$ 89,646,504 | \$ - | \$ 89,646,504 | |
| 10 | Other Production | | | | | | | | | | | |
| 11 | Structures & Improvements | 341 | \$ 134,828,438 | \$ 135,618,286 | \$ 135,223,362 | 3.85% | \$ 5,202,408 | 3.89% | \$ 5,254,078 | \$ - | \$ 5,254,078 | |
| 12 | Fuel Holders and Accessory Equipment | 342 | 6,197,447 | 6,240,412 | 6,218,930 | 3.05% | 189,763 | 3.26% | 202,854 | - | 202,854 | |
| 13 | Prime Movers | 343 | 55,553,008 | 56,950,828 | 56,251,918 | 4.89% | 2,751,445 | 4.61% | 2,591,718 | - | 2,591,718 | |
| 14 | Generators | 344 | 1,497,331,463 | 1,506,361,784 | 1,501,846,624 | 3.91% | 58,676,475 | 3.99% | 59,895,745 | - | 59,895,745 | |
| 15 | Accessory Electric Equipment | 345 | 109,840,863 | 110,564,190 | 110,202,527 | 3.70% | 4,074,696 | 3.70% | 4,081,103 | - | 4,081,103 | |
| 16 | Miscellaneous Power Plant Equipment | 346 | 5,036,654 | 5,076,656 | 5,056,655 | 3.55% | 179,447 | 3.53% | 178,606 | - | 178,606 | |
| 17 | Asset Retirement Cost - Other | 347 | 49,157,323 | 49,157,323 | 49,157,323 | 0.00% | - | 0.00% | - | - | - | |
| 18 | Total Other Production | | \$ 1,857,945,196 | \$ 1,869,969,479 | \$ 1,863,957,338 | 3.81% | \$ 71,074,234 | 3.87% | \$ 72,204,104 | \$ - | \$ 72,204,104 | |
| 19 | Total Production | | \$ 3,852,372,800 | \$ 3,919,837,650 | \$ 3,886,105,225 | 3.84% | \$ 149,218,019 | 4.16% | \$ 161,850,608 | \$ - | \$ 161,850,608 | |
| 20 | Transmission | | | | | | | | | | | |
| 21 | Structures and Improvements | 352 | \$ 151,903,373 | \$ 159,039,782 | \$ 155,471,578 | 2.31% | \$ 3,596,537 | 3.08% | \$ 4,790,070 | \$ - | \$ 4,790,070 | |
| 22 | Station Equipment | 353 | 1,526,196,128 | 1,595,069,782 | 1,560,632,955 | 2.08% | 32,399,199 | 2.18% | 34,055,627 | - | 34,055,627 | |
| 23 | Towers and Fixtures | 354 | 8,241,267 | 8,871,263 | 8,556,265 | 5.36% | 458,780 | 5.76% | 492,437 | - | 492,437 | |
| 24 | Poles and Fixtures | 355 | 1,579,383,509 | 1,698,446,302 | 1,638,914,906 | 2.85% | 46,742,846 | 3.36% | 55,005,056 | - | 55,005,056 | |
| 25 | Overhead Conductors and Devices | 356 | 567,882,909 | 610,359,854 | 589,121,382 | 3.33% | 19,610,498 | 3.31% | 19,472,330 | - | 19,472,330 | |
| 26 | Underground Conduit | 357 | 278,764 | 300,074 | 289,419 | 10.57% | 30,598 | 13.83% | 40,019 | - | 40,019 | |
| 27 | Underground Conductor and Devices | 358 | 489,717 | 527,153 | 508,435 | 10.92% | 55,497 | 14.22% | 72,284 | - | 72,284 | |
| 28 | Road & Trail | 359 | 517,736 | 557,314 | 537,525 | 1.43% | 7,660 | 1.43% | 7,711 | - | 7,711 | |
| 29 | Asset Retirement Cost - Transmission | 359.1 | 25,029 | 25,029 | 25,029 | 0.00% | - | 0.00% | - | - | - | |
| 30 | Total Transmission | | \$ 3,834,918,432 | \$ 4,073,196,553 | \$ 3,954,057,493 | 2.60% | \$ 102,901,615 | 2.88% | \$ 113,935,534 | \$ - | \$ 113,935,534 | |
| 31 | Distribution | | | | | | | | | | | |
| 32 | Structures and Improvements | 361 | \$ 64,123,587 | \$ 66,554,880 | \$ 65,339,234 | 0.95% | \$ 618,042 | 0.95% | \$ 618,042 | \$ - | \$ 618,042 | |
| 33 | Station Equipment | 362 | 368,166,281 | 383,326,427 | 375,746,354 | 2.22% | 8,345,662 | 2.22% | 8,345,662 | - | 8,345,662 | |
| 34 | Poles, Towers, and Fixtures | 364 | 465,594,341 | 515,898,165 | 490,746,253 | 2.62% | 12,871,040 | 2.62% | 12,871,040 | - | 12,871,040 | |
| 35 | Overhead Conductors and Devices | 365 | 342,621,656 | 380,267,262 | 361,444,459 | 2.43% | 8,787,841 | 2.43% | 8,787,841 | - | 8,787,841 | |
| 36 | Underground Conduit | 366 | 27,149,623 | 30,043,818 | 28,596,721 | 5.78% | 1,651,813 | 5.78% | 1,651,813 | - | 1,651,813 | |
| 37 | Underground Conductor and Devices | 367 | 56,242,380 | 62,238,466 | 59,240,423 | 3.83% | 2,271,622 | 3.83% | 2,271,622 | - | 2,271,622 | |
| 38 | Line Transformers | 368 | 259,031,526 | 259,571,248 | 259,301,387 | 2.28% | 5,902,670 | 2.28% | 5,902,670 | - | 5,902,670 | |
| 39 | Services | 369 | 110,990,423 | 111,417,533 | 111,203,978 | 3.54% | 3,941,867 | 3.54% | 3,941,867 | - | 3,941,867 | |
| 40 | Meters | 370 | 72,468,155 | 92,086,970 | 82,277,563 | 3.09% | 2,545,026 | 3.09% | 2,545,026 | - | 2,545,026 | |
| 41 | Installation on Customer Premises | 371 | 13,043,514 | 13,471,462 | 13,257,488 | 2.80% | 371,773 | 2.80% | 371,773 | - | 371,773 | |
| 42 | Street Lighting and Signal Systems | 373 | 37,857,195 | 38,647,563 | 38,252,379 | 3.34% | 1,278,102 | 3.34% | 1,278,102 | - | 1,278,102 | |
| 43 | Asset Retirement Cost - Distribution | 374 | 7,467,368 | 7,467,368 | 7,467,368 | 0.00% | - | 0.00% | - | - | - | |
| 44 | Total Distribution | | \$ 1,824,756,049 | \$ 1,960,991,162 | \$ 1,892,873,606 | 2.57% | \$ 48,585,458 | 2.57% | \$ 48,585,458 | \$ - | \$ 48,585,458 | |

Southwestern Public Service Company

Depreciation and Amortization Expense

| Linkage Period | | | Depreciable | Depreciable | Average | Average | Total Company | Depreciation | Total Company | Linkage Period | Total Company |
|----------------|--|---------|-------------------------|--------------------------|--------------------------|---------------|-----------------------|---------------|---------------------------|----------------|-----------------------|
| Line | Functional Group | FERC | Plant In | Plant In | Balance | Depreciation | Depreciation | or | Depreciation | Adjustments | Adjusted |
| No. | | Account | Service | Service | | or | or Amortization | Amortization | or Amortization | | Base Period |
| | | No. | 7/1/2022 | 6/30/2023 | | Composite | Expense | Composite | Expense | | |
| | | | | | | Rate | As Booked | Rate | @ NM Rates ⁽¹⁾ | | |
| 45 | General | | | | | | | | | | |
| 46 | Structures and Improvements | 390 | \$ 99,611,371 | \$ 106,672,557 | \$ 103,141,964 | 2.31% | \$ 2,384,372 | 1.97% | \$ 2,029,542 | \$ - | \$ 2,029,542 |
| 47 | Office Furniture and Equipment | 391 | 23,842,515 | 26,445,897 | 25,144,206 | 4.15% | 1,044,254 | 4.13% | 1,039,213 | - | 1,039,213 |
| 48 | Computer Equipment | 391.1 | 104,634,171 | 124,924,879 | 114,779,525 | 14.76% | 16,943,082 | 15.14% | 17,376,077 | - | 17,376,077 |
| 49 | Stores Equipment | 393 | 422,775 | 469,889 | 446,332 | 6.57% | 29,302 | 5.17% | 23,093 | - | 23,093 |
| 50 | Tool, Shop, and Garage Equipment | 394 | 60,340,156 | 67,064,514 | 63,702,335 | 1.80% | 1,147,206 | 1.90% | 1,208,729 | - | 1,208,729 |
| 51 | Laboratory Equipment | 395 | 10,909,632 | 12,125,410 | 11,517,521 | 7.42% | 854,729 | 7.26% | 836,542 | - | 836,542 |
| 52 | Communication Equipment | 397 | 161,699,824 | 202,645,503 | 182,172,664 | 4.36% | 7,934,468 | 3.44% | 6,265,070 | - | 6,265,070 |
| 53 | Miscellaneous Equipment | 398 | 2,746,736 | 3,052,835 | 2,899,786 | 6.34% | 183,974 | 5.85% | 169,544 | - | 169,544 |
| 54 | Asset Retirement Cost - General | 399.1 | - | - | - | 0.00% | - | N/A | - | - | - |
| 55 | Reserve Deficiency - General AR15 Asset 403 ⁽²⁾ | | | | | | 559,647 | N/A | - | - | - |
| 56 | Total General | | \$ 464,207,180 | \$ 543,401,484 | \$ 503,804,332 | 6.17% | \$ 31,081,034 | 5.75% | \$ 28,947,810 | \$ - | \$ 28,947,810 |
| 57 | Removal of the Asset Retirement Costs | | | | | | | | | | |
| 58 | Asset Retirement Cost - Steam | | \$ (25,842,882) | \$ (25,842,882) | \$ (25,842,882) | - | \$ - | - | \$ - | \$ - | \$ - |
| 59 | Asset Retirement Cost - Other | | (49,157,323) | (49,157,323) | (49,157,323) | - | - | - | - | - | - |
| 60 | Asset Retirement Cost - Transmission | | (25,029) | (25,029) | (25,029) | - | - | - | - | - | - |
| 61 | Asset Retirement Cost - Distribution | | (7,467,368) | (7,467,368) | (7,467,368) | - | - | - | - | - | - |
| 62 | Asset Retirement Cost - General | | - | - | - | - | - | - | - | - | - |
| 63 | Total Removal of the Asset Retirement Costs | | \$ (82,492,602) | \$ (82,492,602) | \$ (82,492,602) | - | \$ - | - | \$ - | \$ - | \$ - |
| 64 | Subtotal Electric Depreciation | | \$ 9,893,761,859 | \$ 10,414,934,247 | \$ 10,154,348,053 | 3.27% | \$ 331,786,126 | 3.48% | \$ 353,319,410 | \$ - | \$ 353,319,410 |
| 65 | Transportation Clearing - Electric | | | | | | | | | | |
| 66 | Transportation Equipment | 392 | \$ 122,014,766 | \$ 139,212,627 | \$ 130,613,697 | 6.10% | \$ 7,965,692 | 5.74% | \$ 7,496,289 | \$ - | \$ 7,496,289 |
| 67 | Power Operated Equipment | 396 | 13,718,357 | 15,651,946 | 14,685,152 | 5.93% | 871,517 | 7.09% | 1,041,568 | - | 1,041,568 |
| 68 | Reserve Deficiency - General AR15 Asset 184 ⁽²⁾ | | | | | | 404,910 | N/A | - | - | - |
| 69 | Subtotal Transportation Clearing | | \$ 135,733,123 | \$ 154,864,573 | \$ 145,298,848 | 6.36% | \$ 9,242,119 | 5.88% | \$ 8,537,857 | \$ - | \$ 8,537,857 |
| 70 | Amortization - Electric | | | | | | | | | | |
| 71 | Intangibles | | | | | | | | | | |
| 72 | Franchises & Licenses | 301 | \$ - | \$ - | \$ - | 0.00% | \$ - | 0.00% | \$ - | \$ - | \$ - |
| 73 | Miscellaneous Intangibles ⁽³⁾ | 303 | 170,453,755 | 200,036,491 | 185,245,123 | 14.11% | 26,137,980 | 14.11% | 26,137,980 | - | 26,137,980 |
| 74 | Total Intangibles | | \$ 170,453,755 | \$ 200,036,491 | \$ 185,245,123 | 14.11% | \$ 26,137,980 | 14.11% | \$ 26,137,980 | \$ - | \$ 26,137,980 |
| 75 | Steam Production | | | | | | | | | | |
| 76 | Land & Water Rights | 310.2 | \$ 1,098,015 | \$ 1,098,015 | \$ 1,098,015 | 3.37% | \$ 36,982 | 3.50% | \$ 38,378 | \$ - | \$ 38,378 |
| 77 | Water Rights | 310.3 | 11,551,745 | 11,551,745 | 11,551,745 | 4.45% | 513,924 | 4.68% | 540,341 | - | 540,341 |
| 78 | Production Land Rights NM | 310.4 | 73,071 | 73,071 | 73,071 | 3.78% | 2,760 | 3.94% | 2,876 | - | 2,876 |
| 79 | Total Steam Production | | \$ 12,722,831 | \$ 12,722,831 | \$ 12,722,831 | 4.35% | \$ 553,666 | 4.57% | \$ 581,595 | \$ - | \$ 581,595 |
| 80 | Other Production | | | | | | | | | | |
| 81 | Land & Water Rights | 340.2 | \$ 676 | \$ 676 | \$ 676 | 0.00% | \$ - | 0.00% | \$ - | \$ - | \$ - |
| 82 | Total Other Production | | \$ 676 | \$ 676 | \$ 676 | 0.00% | \$ - | 0.00% | \$ - | \$ - | \$ - |
| 83 | Transmission | | | | | | | | | | |
| 84 | Land Rights | 350.2 | \$ 159,283,175 | \$ 161,388,898 | \$ 160,336,037 | 1.22% | \$ 1,959,851 | 1.28% | \$ 2,053,353 | \$ - | \$ 2,053,353 |
| 85 | Total Transmission | | \$ 159,283,175 | \$ 161,388,898 | \$ 160,336,037 | 1.22% | \$ 1,959,851 | 1.28% | \$ 2,053,353 | \$ - | \$ 2,053,353 |

Southwestern Public Service Company

Depreciation and Amortization Expense

| Linkage Period | | | | | | | | | | | | |
|----------------|---------------------------|------------------|---------------------------------------|--|--------------------------|---|--|--|--|----------------------------|------------------------------------|--|
| Line No. | Functional Group | FERC Account No. | Depreciable Plant In Service 7/1/2022 | Depreciable Plant In Service 6/30/2023 | Average Balance | Average Depreciation or Amortization Composite Rate | Total Company Depreciation or Amortization Expense As Booked | Depreciation or Amortization NM Composite Rate | Total Company Depreciation or Amortization Expense @ NM Rates ⁽¹⁾ | Linkage Period Adjustments | Total Company Adjusted Base Period | |
| 86 | Distribution | | | | | | | | | | | |
| 87 | Land Rights NM | 360.4 | \$ 14,692,853 | \$ 15,736,103 | \$ 15,214,478 | 1.59% | \$ 242,283 | 1.59% | \$ 242,283 | \$ - | \$ 242,283 | |
| 88 | Land Rights TX | 360.5 | 3,322,108 | 3,521,608 | 3,421,858 | 1.40% | 47,772 | 1.40% | 47,772 | - | 47,772 | |
| 89 | Total Distribution | | \$ 18,014,961 | \$ 19,257,711 | \$ 18,636,336 | 1.56% | \$ 290,055 | 1.56% | \$ 290,055 | \$ - | \$ 290,055 | |
| 90 | General | | | | | | | | | | | |
| 91 | Land Rights | 389.2 | \$ 45,967 | \$ 45,967 | \$ 45,967 | 2.15% | \$ 986 | 1.71% | \$ 787 | \$ - | \$ 787 | |
| 92 | Leasehold Improvements | 390.7 | 3,663,394 | 3,663,394 | 3,663,394 | 5.12% | 187,390 | 5.12% | 187,397 | - | 187,397 | |
| 93 | Total General | | \$ 3,709,361 | \$ 3,709,361 | \$ 3,709,361 | 5.08% | \$ 188,376 | 5.07% | \$ 188,184 | \$ - | \$ 188,184 | |
| 94 | Subtotal | | \$ 364,184,759 | \$ 397,115,968 | \$ 380,650,364 | 7.65% | \$ 29,129,928 | 7.68% | \$ 29,251,167 | \$ - | \$ 29,251,167 | |
| 95 | Total | | \$ 10,393,679,741 | \$ 10,966,914,788 | \$ 10,680,297,265 | 3.47% | \$ 370,158,173 | 3.66% | \$ 391,108,434 | \$ - | \$ 391,108,434 | |

Notes: Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in Rate Base and are being removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs.

Amounts may appear to not total or tie due to rounding.

⁽¹⁾ New Mexico Total Company depreciation expense for distribution assets reflects directly assigned New Mexico assets at NM rates and directly assigned Texas assets at TX rates.

⁽²⁾ Reserve deficiency represents blended financial reserve deficiency as reflected on the Texas and FERC sets of books. It is not included in the total company depreciation or amortization expense at New Mexico depreciation rates.

⁽³⁾ Balances for FERC account 303 - Misc. Intangibles have been adjusted by the amount that has been fully amortized.

The amount of depreciable plant was calculated as the original cost less any fully accrued assets which were calculated as any accounts having a net book value equal to zero. All assets which were fully accrued as of 6/30/2023 were deducted from the depreciable plant balances on this schedule, so as to not overestimate the expected expense.

Depreciable software plant in service on 6/30/2023 of \$200,036,491 continues to be amortized, while, is the amount of \$127,690,466 software that has been fully reserved and is no longer amortizing. Added together these two amounts equal \$327,726,957 (the plant balance on Schedule B-2).

Southwestern Public Service Company

Depreciation and Amortization Expense

(b) Test Year

| Line No. | Functional Group | FERC Account No. | Depreciable Plant In Service 7/1/2023 | Depreciable Plant In Service 6/30/2024 | Average Balance | Average Depreciation or Amortization Composite Rate | Total Company Depreciation or Amortization Expense As Booked | Depreciation or Amortization NM Composite Rate | Total Company Depreciation or Amortization Expense @ NM Rates ⁽¹⁾ | Test Year Adjustments | Total Company Adjusted Future Test Year |
|----------|--------------------------------------|------------------|---------------------------------------|--|-------------------------|---|--|--|--|-----------------------|---|
| 1 | Depreciation - Electric | | | | | | | | | | |
| 2 | Steam Production | | | | | | | | | | |
| 3 | Structures & Improvements | 311 | \$ 266,708,546 | \$ 265,609,812 | \$ 266,159,179 | 4.04% | \$ 10,759,972 | 5.00% | \$ 13,312,749 | \$ - | \$ 13,312,749 |
| 4 | Boiler Plant Equipment | 312 | 1,067,460,373 | 1,069,147,461 | 1,068,303,917 | 4.05% | 43,288,969 | 4.41% | 47,138,821 | - | 47,138,821 |
| 5 | Turbo-Generator Units | 314 | 557,348,517 | 554,917,535 | 556,133,026 | 3.71% | 20,656,961 | 4.32% | 24,050,098 | - | 24,050,098 |
| 6 | Accessory Electric Equipment | 315 | 97,767,866 | 96,879,767 | 97,323,817 | 3.56% | 3,461,180 | 4.07% | 3,963,377 | - | 3,963,377 |
| 7 | Miscellaneous Power Plant Equipment | 316 | 34,739,987 | 34,456,461 | 34,598,224 | 4.22% | 1,460,529 | 5.18% | 1,793,537 | - | 1,793,537 |
| 8 | Asset Retirement Cost - Steam | 317 | 25,842,882 | 25,842,882 | 25,842,882 | 0.00% | - | 0.00% | - | - | - |
| 9 | Total Steam Production | | \$ 2,049,868,171 | \$ 2,046,853,918 | \$ 2,048,361,045 | 3.89% | \$ 79,627,611 | 4.41% | \$ 90,258,582 | \$ - | \$ 90,258,582 |
| 10 | Other Production | | | | | | | | | | |
| 11 | Structures & Improvements | 341 | \$ 135,618,286 | \$ 136,730,704 | \$ 136,174,495 | 3.85% | \$ 5,244,467 | 3.89% | \$ 5,296,740 | \$ - | \$ 5,296,740 |
| 12 | Fuel Holders and Accessory Equipment | 342 | 6,240,412 | 6,409,174 | 6,324,793 | 3.08% | 194,765 | 3.28% | 207,646 | - | 207,646 |
| 13 | Prime Movers | 343 | 56,950,828 | 62,594,912 | 59,772,870 | 4.93% | 2,947,936 | 4.64% | 2,776,111 | - | 2,776,111 |
| 14 | Generators | 344 | 1,506,361,784 | 1,520,137,433 | 1,513,249,609 | 3.90% | 59,082,733 | 3.99% | 60,328,228 | - | 60,328,228 |
| 15 | Accessory Electric Equipment | 345 | 110,564,190 | 112,938,910 | 111,751,550 | 3.72% | 4,151,763 | 3.72% | 4,158,704 | - | 4,158,704 |
| 16 | Miscellaneous Power Plant Equipment | 346 | 5,076,656 | 5,418,347 | 5,247,502 | 3.59% | 188,263 | 3.57% | 187,476 | - | 187,476 |
| 17 | Asset Retirement Cost - Other | 347 | 49,157,323 | 49,157,323 | 49,157,323 | 0.00% | - | 0.00% | - | - | - |
| 18 | Total Other Production | | \$ 1,869,969,479 | \$ 1,893,386,803 | \$ 1,881,678,141 | 3.82% | \$ 71,809,927 | 3.88% | \$ 72,954,905 | \$ - | \$ 72,954,905 |
| 19 | Total Production | | \$ 3,919,837,650 | \$ 3,940,240,721 | \$ 3,930,039,186 | 3.85% | \$ 151,437,538 | 4.15% | \$ 163,213,487 | \$ - | \$ 163,213,487 |
| 20 | Transmission | | | | | | | | | | |
| 21 | Structures and Improvements | 352 | \$ 159,039,782 | \$ 166,634,467 | \$ 162,837,125 | 2.31% | \$ 3,753,564 | 3.07% | \$ 4,997,752 | \$ - | \$ 4,997,752 |
| 22 | Station Equipment | 353 | 1,595,069,783 | 1,667,796,731 | 1,631,433,257 | 2.07% | 33,715,864 | 2.17% | 35,438,316 | - | 35,438,316 |
| 23 | Towers and Fixtures | 354 | 8,871,263 | 9,143,004 | 9,007,134 | 5.39% | 485,488 | 5.79% | 521,104 | - | 521,104 |
| 24 | Poles and Fixtures | 355 | 1,698,446,302 | 1,749,788,120 | 1,724,117,211 | 2.87% | 49,423,140 | 3.37% | 58,158,770 | - | 58,158,770 |
| 25 | Overhead Conductors and Devices | 356 | 610,359,854 | 628,673,743 | 619,516,799 | 3.35% | 20,733,405 | 3.32% | 20,587,474 | - | 20,587,474 |
| 26 | Underground Conduit | 357 | 300,074 | 309,266 | 304,670 | 10.63% | 32,379 | 13.90% | 42,349 | - | 42,349 |
| 27 | Underground Conductor and Devices | 358 | 527,153 | 543,301 | 535,227 | 10.97% | 58,728 | 14.29% | 76,492 | - | 76,492 |
| 28 | Road & Trail | 359 | 557,314 | 574,385 | 565,850 | 1.43% | 8,106 | 1.44% | 8,160 | - | 8,160 |
| 29 | Asset Retirement Cost - Transmission | 359.1 | 25,029 | 25,029 | 25,029 | 0.00% | - | 0.00% | - | - | - |
| 30 | Total Transmission | | \$ 4,073,196,554 | \$ 4,223,488,046 | \$ 4,148,342,300 | 2.61% | \$ 108,210,674 | 2.89% | \$ 119,830,417 | \$ - | \$ 119,830,417 |
| 31 | Distribution | | | | | | | | | | |
| 32 | Structures and Improvements | 361 | \$ 66,554,880 | \$ 74,499,533 | \$ 70,527,207 | 0.95% | \$ 668,598 | 0.95% | \$ 668,598 | \$ - | \$ 668,598 |
| 33 | Station Equipment | 362 | 383,326,427 | 429,853,768 | 406,590,098 | 2.23% | 9,064,944 | 2.23% | 9,064,944 | - | 9,064,944 |
| 34 | Poles, Towers, and Fixtures | 364 | 515,898,165 | 568,745,575 | 542,321,870 | 2.61% | 14,156,076 | 2.61% | 14,156,076 | - | 14,156,076 |
| 35 | Overhead Conductors and Devices | 365 | 380,267,262 | 419,195,728 | 399,731,495 | 2.42% | 9,666,810 | 2.42% | 9,666,810 | - | 9,666,810 |
| 36 | Underground Conduit | 366 | 30,043,818 | 33,123,009 | 31,583,414 | 5.75% | 1,816,790 | 5.75% | 1,816,790 | - | 1,816,790 |
| 37 | Underground Conductor and Devices | 367 | 62,238,466 | 68,617,262 | 65,427,864 | 3.82% | 2,498,622 | 3.82% | 2,498,622 | - | 2,498,622 |
| 38 | Line Transformers | 368 | 259,571,248 | 258,541,417 | 259,056,333 | 2.27% | 5,884,809 | 2.27% | 5,884,809 | - | 5,884,809 |
| 39 | Services | 369 | 111,417,533 | 111,037,202 | 111,227,368 | 3.55% | 3,949,939 | 3.55% | 3,949,939 | - | 3,949,939 |
| 40 | Meters | 370 | 92,086,970 | 127,946,313 | 110,016,642 | 4.89% | 5,382,836 | 4.89% | 5,382,836 | - | 5,382,836 |
| 41 | Installation on Customer Premises | 371 | 13,471,462 | 14,970,112 | 14,220,787 | 3.34% | 474,562 | 3.34% | 474,562 | - | 474,562 |
| 42 | Street Lighting and Signal Systems | 373 | 38,647,563 | 36,762,677 | 37,705,120 | 3.31% | 1,246,881 | 3.31% | 1,246,881 | - | 1,246,881 |
| 43 | Asset Retirement Cost - Distribution | 374 | 7,467,368 | 7,467,368 | 7,467,368 | 0.00% | - | 0.00% | - | - | - |
| 44 | Total Distribution | | \$ 1,960,991,162 | \$ 2,150,759,964 | \$ 2,055,875,563 | 2.67% | \$ 54,810,867 | 2.67% | \$ 54,810,867 | \$ - | \$ 54,810,867 |

Southwestern Public Service Company

Depreciation and Amortization Expense

(b) Test Year

| Line No. | Functional Group | FERC Account No. | Depreciable Plant In Service 7/1/2023 | Depreciable Plant In Service 6/30/2024 | Average Balance | Average Depreciation or Amortization Composite Rate | Total Company Depreciation or Amortization Expense As Booked | Depreciation or Amortization NM Composite Rate | Total Company Depreciation or Amortization Expense @ NM Rates ⁽¹⁾ | Test Year Adjustments | Total Company Adjusted Future Test Year |
|----------|--|------------------|---------------------------------------|--|--------------------------|---|--|--|--|-----------------------|---|
| 45 | General | | | | | | | | | | |
| 46 | Structures and Improvements | 390 | \$ 106,672,557 | \$ 115,024,635 | \$ 110,848,596 | 2.30% | \$ 2,552,268 | 1.96% | \$ 2,172,453 | \$ - | \$ 2,172,453 |
| 47 | Office Furniture and Equipment | 391 | 26,445,897 | 29,703,306 | 28,074,602 | 4.12% | 1,157,534 | 4.10% | 1,151,947 | - | 1,151,947 |
| 48 | Computer Equipment | 391.1 | 124,924,879 | 150,087,196 | 137,506,038 | 14.11% | 19,396,570 | 13.40% | 18,422,021 | - | 18,422,021 |
| 49 | Stores Equipment | 393 | 469,889 | 500,273 | 485,081 | 6.55% | 31,772 | 5.15% | 24,977 | - | 24,977 |
| 50 | Tool, Shop, and Garage Equipment | 394 | 67,064,514 | 71,401,023 | 69,232,769 | 1.80% | 1,243,912 | 1.89% | 1,307,381 | - | 1,307,381 |
| 51 | Laboratory Equipment | 395 | 12,125,410 | 12,909,460 | 12,517,435 | 7.40% | 926,780 | 7.23% | 904,818 | - | 904,818 |
| 52 | Communication Equipment | 397 | 202,645,503 | 238,198,450 | 220,421,977 | 4.82% | 10,627,326 | 3.78% | 8,335,538 | - | 8,335,538 |
| 53 | Miscellaneous Equipment | 398 | 3,052,835 | 3,250,236 | 3,151,536 | 6.33% | 199,482 | 5.82% | 183,382 | - | 183,382 |
| 54 | Asset Retirement Cost - General | 399.1 | - | - | - | N/A | - | N/A | - | - | - |
| 55 | Reserve Deficiency - General AR15 Asset 403 ⁽²⁾ | | - | - | - | N/A | 550,308 | N/A | - | - | - |
| 56 | Total General | | \$ 543,401,484 | \$ 621,074,579 | \$ 582,238,032 | 6.30% | \$ 36,685,952 | 5.58% | \$ 32,502,517 | \$ - | \$ 32,502,517 |
| 57 | Removal of the Asset Retirement Costs | | | | | | | | | | |
| 58 | Asset Retirement Cost - Steam | | \$ (25,842,882) | \$ (25,842,882) | \$ (25,842,882) | - | \$ - | - | \$ - | \$ - | \$ - |
| 59 | Asset Retirement Cost - Other | | (49,157,323) | (49,157,323) | (49,157,323) | - | - | - | - | - | - |
| 60 | Asset Retirement Cost - Transmission | | (25,029) | (25,029) | (25,029) | - | - | - | - | - | - |
| 61 | Asset Retirement Cost - Distribution | | (7,467,368) | (7,467,368) | (7,467,368) | - | - | - | - | - | - |
| 62 | Asset Retirement Cost - General | | - | - | - | - | - | - | - | - | - |
| 63 | Total Removal of the Asset Retirement Costs | | \$ (82,492,602) | \$ (82,492,602) | \$ (82,492,602) | - | \$ - | - | \$ - | \$ - | \$ - |
| 64 | Subtotal Electric Depreciation | | \$ 10,414,934,248 | \$ 10,853,070,708 | \$ 10,634,002,478 | 3.30% | \$ 351,145,031 | 3.48% | \$ 370,357,288 | \$ - | \$ 370,357,288 |
| 65 | Transportation Clearing - Electric | | | | | | | | | | |
| 66 | Transportation Equipment | 392 | \$ 139,212,627 | \$ 164,538,506 | \$ 151,875,567 | 6.09% | \$ 9,242,634 | 5.93% | \$ 9,011,251 | \$ - | \$ 9,011,251 |
| 67 | Power Operated Equipment | 396 | 15,651,946 | 18,499,384 | 17,075,665 | 5.92% | 1,011,226 | 7.33% | 1,252,063 | - | 1,252,063 |
| 68 | Reserve Deficiency - General AR15 Asset 184 ⁽²⁾ | | - | - | - | N/A | 395,425 | N/A | - | - | - |
| 69 | Subtotal Transportation Clearing | | \$ 154,864,573 | \$ 183,037,890 | \$ 168,951,232 | 6.30% | \$ 10,649,285 | 6.07% | \$ 10,263,314 | \$ - | \$ 10,263,314 |
| 70 | Amortization - Electric | | | | | | | | | | |
| 71 | Intangibles | | | | | | | | | | |
| 72 | Franchises & Licenses | 301 | \$ - | \$ - | \$ - | 0.00% | \$ - | 0.00% | \$ - | \$ - | \$ - |
| 73 | Miscellaneous Intangibles ⁽³⁾ | 303 | 200,036,491 | 232,111,323 | 216,073,907 | 13.62% | 29,422,352 | 13.62% | 29,422,352 | - | 29,422,352 |
| 74 | Total Intangibles | | \$ 200,036,491 | \$ 232,111,323 | \$ 216,073,907 | 13.62% | \$ 29,422,352 | 13.62% | \$ 29,422,352 | \$ - | \$ 29,422,352 |
| 75 | Steam Production | | | | | | | | | | |
| 76 | Land & Water Rights | 310.2 | \$ 1,098,015 | \$ 3,401,959 | \$ 2,249,987 | 4.66% | \$ 104,881 | 4.84% | \$ 108,839 | \$ - | \$ 108,839 |
| 77 | Water Rights | 310.3 | 11,551,745 | 11,587,760 | 11,569,753 | 4.46% | 515,497 | 4.68% | 541,976 | - | 541,976 |
| 78 | Production Land Rights NM | 310.4 | 73,071 | 226,394 | 149,733 | 5.23% | 7,827 | 5.45% | 8,155 | - | 8,155 |
| 79 | Total Steam Production | | \$ 12,722,831 | \$ 15,216,113 | \$ 13,969,472 | 4.50% | \$ 628,205 | 4.72% | \$ 658,970 | \$ - | \$ 658,970 |
| 80 | Other Production | | | | | | | | | | |
| 81 | Land & Water Rights | 340.2 | \$ 676 | \$ 676 | \$ 676 | 0.00% | \$ - | 0.00% | \$ - | \$ - | \$ - |
| 82 | Total Other Production | | \$ 676 | \$ 676 | \$ 676 | 0.00% | \$ - | 0.00% | \$ - | \$ - | \$ - |
| 83 | Transmission | | | | | | | | | | |
| 84 | Land Rights | 350.2 | \$ 161,388,898 | \$ 161,388,898 | \$ 161,388,898 | 1.22% | \$ 1,965,394 | 1.28% | \$ 2,059,161 | \$ - | \$ 2,059,161 |
| 85 | Total Transmission | | \$ 161,388,898 | \$ 161,388,898 | \$ 161,388,898 | 1.22% | \$ 1,965,394 | 1.28% | \$ 2,059,161 | \$ - | \$ 2,059,161 |

Southwestern Public Service Company

Depreciation and Amortization Expense

| (b) Test Year | | | | | | Average | Total Company | Depreciation | Total Company | | Total Company |
|---------------|---------------------------|---------|--------------------------|--------------------------|--------------------------|--------------|-----------------------|--------------|---------------------------|-------------|-----------------------|
| Line | Functional Group | FERC | Depreciable | Depreciable | Average | Depreciation | Depreciation | or | Depreciation | Test Year | Total Company |
| No. | | Account | Plant In | Plant In | Balance | or | or Amortization | Amortization | or Amortization | Adjustments | Adjusted |
| | | No. | Service | Service | | Composite | Expense | Composite | Expense | | Future Test Year |
| | | | 7/1/2023 | 6/30/2024 | | Rate | As Booked | Rate | @ NM Rates ⁽¹⁾ | | |
| 86 | Distribution | | | | | | | | | | |
| 87 | Land Rights NM | 360.4 | \$ 15,736,103 | \$ 17,941,353 | \$ 16,838,728 | 1.62% | \$ 273,366 | 1.62% | \$ 273,366 | \$ - | \$ 273,366 |
| 88 | Land Rights TX | 360.5 | 3,521,608 | 3,833,858 | 3,677,733 | 1.41% | 51,776 | 1.41% | 51,776 | - | 51,776 |
| 89 | Total Distribution | | \$ 19,257,711 | \$ 21,775,211 | \$ 20,516,461 | 1.58% | \$ 325,142 | 1.58% | \$ 325,142 | \$ - | \$ 325,142 |
| 90 | General | | | | | | | | | | |
| 91 | Land Rights | 389.2 | \$ 45,967 | \$ 45,967 | \$ 45,967 | 2.15% | \$ 986 | 1.71% | \$ 787 | \$ - | \$ 787 |
| 92 | Leasehold Improvements | 390.7 | 3,663,394 | 3,663,394 | 3,663,394 | 5.12% | 187,390 | 5.12% | 187,397 | - | 187,397 |
| 93 | Total General | | \$ 3,709,361 | \$ 3,709,361 | \$ 3,709,361 | 5.08% | \$ 188,376 | 5.07% | \$ 188,184 | \$ - | \$ 188,184 |
| 94 | Subtotal | | \$ 397,115,968 | \$ 434,201,582 | \$ 415,658,775 | 7.83% | \$ 32,529,469 | 7.86% | \$ 32,653,809 | \$ - | \$ 32,653,809 |
| 95 | Total | | \$ 10,966,914,789 | \$ 11,470,310,180 | \$ 11,218,612,485 | 3.51% | \$ 394,323,785 | 3.68% | \$ 413,274,411 | \$ - | \$ 413,274,411 |

Notes: Asset Retirement Costs are included as a part of the FERC Account 101 Balance in the Trial Balance of SPS. These amounts are not included in Rate Base and are being removed from this schedule to reflect that. Also, the forecast does not include Asset Retirement Costs.

Amounts may appear to not total or tie due to rounding.

Amounts will not tie to the cost of service. This Schedule H-7 illustrates composite rates based on financial (blended depreciation rates) and New Mexico approved depreciation rates. The Future Test Year is based on proposed depreciation rates applied to thirteen month average plant balances. Due to this difference, this schedule is not presented on a jurisdictional basis.

⁽¹⁾ New Mexico Total Company depreciation expense for distribution assets reflects directly assigned New Mexico assets at NM rates and directly assigned Texas assets at TX rates.

⁽²⁾ Reserve deficiency represents blended financial reserve deficiency as reflected on the Texas and FERC sets of books. It is not included in the total company depreciation or amortization expense at New Mexico depreciation rates.

⁽³⁾ Balances for FERC account 303 - Misc. Intangibles have been adjusted by the amount that has been fully amortized.

The amount of depreciable plant was calculated as the original cost less any fully accrued assets which were calculated as any accounts having a net book value equal to zero. All assets which were fully accrued as of 6/30/2024 were deducted from the depreciable plant balances on this schedule, so as to not overestimate the expected expense.

Depreciable software plant in service on 6/30/2024 of \$232,111,323 continues to be amortized, while, \$136,353,420 is the amount of software that has been fully reserved and is no longer amortizing. Added together these two amounts equal \$368,464,743 (the plant balance on Schedule B-2).

Southwestern Public Service Company

Taxes Other Than on Income

| (a) Base Period, Linkage Period (b) Test Year Period | | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
|--|---|-----------------------------|------------------|------------------------------------|---------------------|------------------------------|---------------------|--------------------------------|
| Line No. | Description | Base Period | Adjustments | Total Company Adjusted Base Period | Adjustments | Total Company Linkage Period | Adjustments | Total Company Test Year Period |
| 1 | FICA | \$ 8,552,477 | | | | | | |
| 2 | FUTA | 52,346 | | | | | | |
| 3 | SUTA | 158,040 | | | | | | |
| 4 | Total Payroll Taxes⁽¹⁾ | <u>\$ 8,762,863</u> | \$ 19,634 | <u>\$ 8,782,497</u> | \$ 318,172 | <u>\$ 9,100,669</u> | \$ 364,573 | <u>\$ 9,465,242</u> |
| 5 | Property Tax - New Mexico | \$ 14,627,623 | | | | | | |
| 6 | Property Tax - Other States | 55,291,386 | | | | | | |
| 7 | Total Property Tax⁽²⁾ | <u>\$ 69,919,009</u> | \$ - | <u>\$ 69,919,009</u> | \$ 8,315,187 | <u>\$ 78,234,196</u> | \$ 8,315,804 | <u>\$ 86,550,000</u> |
| 8 | Texas Franchise Fees⁽³⁾ | <u>\$ 10,354,850</u> | \$ - | <u>\$ 10,354,850</u> | \$ - | <u>\$ 10,354,850</u> | \$ - | <u>\$ 10,354,850</u> |
| 9 | Texas Gross Receipts Tax⁽³⁾ | <u>\$ 6,852,229</u> | \$ - | <u>\$ 6,852,229</u> | \$ - | <u>\$ 6,852,229</u> | \$ - | <u>\$ 6,852,229</u> |
| 10 | Sales, Use & Other Misc Taxes | <u>\$ 61,082</u> | \$ - | <u>\$ 61,082</u> | \$ - | <u>\$ 61,082</u> | \$ - | <u>\$ 61,082</u> |
| 11 | Total Taxes Other Than Income | <u><u>\$ 95,950,033</u></u> | <u>\$ 19,634</u> | <u><u>\$ 95,969,667</u></u> | <u>\$ 8,633,359</u> | <u><u>\$ 104,603,026</u></u> | <u>\$ 8,680,377</u> | <u><u>\$ 113,283,403</u></u> |

(c) Explanation of Adjustments

(1) Please refer to the following attachments to the Direct Testimony of Stephanie N. Niemi:

Attachment SNN-2, page 43 line 9

Attachment SNN-6, page 138 line 11

(2) Please refer to the following attachments to the Direct Testimony of Stephanie N. Niemi:

Attachment SNN-2, page 43 line 3

Attachment SNN-6, page 138 line 5

⁽³⁾ Franchise Fees and Gross Receipts for Texas are direct assigned to Texas.

Note:

See pages 2-4 for summary of activity for taxes accrued, prepaid, and charged.

Note: Amounts may appear to not total or tie due to rounding.

Southwestern Public Service Company

Taxes Other Than on Income

(a) Base Period

Summary of Activity for Taxes Accrued, Prepaid, and Charged

| Line No. | Description | Total Company | | Taxes Accrued Base Period | | | Total Company Base Period | | Electric Accounts FERC 408.1 ⁽²⁾ | Other Accounts |
|----------|--------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|---------------------|-------------------------------------|-------------------------------------|--|----------------------|
| | | Taxes Accrued (FERC Account 236) | Taxes Prepaid (FERC Account 165) | Taxes Accrued (FERC Account 236) | Taxes Paid in Base Period | Adjustment | Taxes Accrued (FERC Account 236) | Taxes Prepaid (FERC Account 165) | | |
| 1 | FICA | \$ 5,473,088 | \$ - | \$ 9,020,818 | \$ (11,444,080) | \$ - | \$ 3,049,827 | \$ - | \$ 8,552,477 | - |
| 2 | FUTA | 937 | - | 51,415 | (50,641) | - | 1,711 | - | 52,346 | - |
| 3 | SUTA | 4,930 | - | 83,800 | (83,405) | - | 5,325 | - | 158,040 | - |
| 4 | Total Payroll Taxes | \$ 5,478,955 | \$ - | \$ 9,156,033 | \$ (11,578,126) | \$ - | \$ 3,056,862 | \$ - | \$ 8,762,863 | \$ - |
| 5 | Property Tax - New Mexico | 8,850,000 | - | 14,627,623 | (15,210,623) | 115,000 | 8,382,000 | - | 14,627,623 | - |
| 6 | Property Tax - Other States | 22,845,850 | - | 55,303,386 | (50,811,408) | 1,113,000 | 28,450,828 | - | 55,291,386 | 12,000 |
| 7 | Total Property Tax | \$ 31,695,850 | \$ - | \$ 69,931,009 | \$ (66,022,031) | \$ 1,228,000 | \$ 36,832,828 | \$ - | \$ 69,919,009 | \$ 12,000 |
| 8 | Texas Franchise Fees | - | - | - | - | - | - | - | 10,354,850 | - |
| 9 | Texas Gross Receipts Tax | - | 6,852,229 | - | (6,852,229) | - | - | - | 6,852,229 | - |
| 10 | Sales, Use & Other Misc Taxes | 1,219,648 | - | 14,762,493 | (13,711,299) | - | 2,270,841 | - | 61,082 | 14,701,411 |
| 11 | Total Taxes Other Than Income | \$ 38,394,453 | \$ 6,852,229 | \$ 93,849,535 | \$ (98,163,684) | \$ 1,228,000 | \$ 42,160,531 | \$ - | \$ 95,950,033 | \$ 14,713,411 |

Southwestern Public Service Company

Taxes Other Than on Income

Linkage Period

Summary of Activity for Taxes Accrued, Prepaid, and Charged

| Line No. | Description | Total Company | | | Taxes Accrued Linkage Period | | | Total Company Linkage Period | | Electric Accounts FERC 408.1 ⁽³⁾ | Other Accounts |
|----------|--------------------------------------|----------------------------------|----------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|-----------------------|---|----------------|
| | | Taxes Accrued (FERC Account 236) | Taxes Prepaid (FERC Account 165) | Taxes Paid in Linkage Period | Adjustment | Taxes Accrued (FERC Account 236) | Taxes Prepaid (FERC Account 165) | | | | |
| 1 | FICA | \$ 3,049,827 | \$ - | \$ 9,291,443 | \$ (11,751,722) | \$ - | \$ 589,547 | \$ - | \$ 8,882,173 | - | |
| 2 | FUTA | 1,711 | - | 52,957 | (52,957) | - | 1,711 | - | 54,364 | - | |
| 3 | SUTA | 5,325 | - | 86,314 | (86,314) | - | 5,325 | - | 164,132 | - | |
| 4 | Total Payroll Taxes | \$ 3,056,862 | | \$ 9,430,714 | \$ (11,890,994) | | \$ 596,583 | \$ - | \$ 9,100,669 | \$ - | |
| 5 | Property Tax - New Mexico | 8,382,000 | - | 16,986,000 | (16,764,000) | 78,000 | 8,682,000 | - | 16,986,000 | - | |
| 6 | Property Tax - Other States | 28,450,828 | - | 61,260,196 | (57,065,024) | 1,296,000 | 33,942,000 | - | 61,248,196 | 12,000 | |
| 7 | Total Property Tax | \$ 36,832,828 | | \$ 78,246,196 | \$ (73,829,024) | \$ 1,374,000 | \$ 42,624,000 | \$ - | \$ 78,234,196 | \$ 12,000 | |
| 8 | Texas Franchise Fees | - | - | - | - | - | - | - | 10,354,850 | - | |
| 9 | Texas Gross Receipts Tax | - | 6,852,229 | - | (6,852,229) | - | - | - | 6,852,229 | - | |
| 10 | Sales, Use & Other Misc Taxes | 1,219,648 | - | 14,762,493 | (13,711,299) | - | 2,270,842 | - | 61,082 | 14,701,411 | |
| 11 | Total Taxes Other Than Income | \$ 41,109,338 | \$ 6,852,229 | \$ 102,439,403 | \$ (106,283,545) | \$ 1,374,000 | \$ 45,491,425 | \$ - | \$ 104,603,026 | \$ 14,713,411 | |

Southwestern Public Service Company

Taxes Other Than on Income

(b) Test Year Period

Summary of Activity for Taxes Accrued, Prepaid, and Charged

| Line No. | Description | Total Company | | | Taxes Accrued | | | Taxes Paid in | | | Total Company Test Year Period | | Electric Accounts FERC 408.1 ⁽⁴⁾ | Other Accounts |
|----------|--------------------------------------|-------------------------------------|-------------------------------------|---|--------------------------------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------|--|--|-------------------|
| | | Taxes Accrued (FERC Account 236) | Taxes Prepaid (FERC Account 165) | Taxes Accrued Test Year Period (FERC Account 236) | Taxes Paid in Test Year Period | Adjustment | Taxes Accrued (FERC Account 236) | Taxes Prepaid (FERC Account 165) | Taxes Accrued (FERC Account 236) | Taxes Prepaid (FERC Account 165) | | | | |
| 1 | FICA | \$ 589,547 | \$ - | \$ 9,570,186 | \$ (9,570,186) | \$ - | \$ 589,547 | \$ - | \$ 9,237,993 | \$ - | | | | |
| 2 | FUTA | 1,711 | - | 54,546 | (54,546) | - | 1,711 | - | 56,542 | - | | | | |
| 3 | SUTA | 5,325 | - | 88,903 | (88,903) | - | 5,325 | - | 170,707 | - | | | | |
| 4 | Total Payroll Taxes | \$ 596,583 | | \$ 9,713,636 | \$ (9,713,636) | | \$ 596,583 | \$ - | \$ 9,465,242 | \$ - | | | | |
| 5 | Property Tax - New Mexico | 8,682,000 | - | 17,616,000 | (17,364,000) | 114,000 | 9,048,000 | - | 17,616,000 | - | | | | |
| 6 | Property Tax - Other States | 33,942,000 | - | 68,946,000 | (67,884,000) | 1,392,000 | 36,396,000 | - | 68,934,000 | 12,000 | | | | |
| 7 | Total Property Tax | \$ 42,624,000 | | \$ 86,562,000 | \$ (85,248,000) | \$ 1,506,000 | \$ 45,444,000 | \$ - | \$ 86,550,000 | \$ 12,000 | | | | |
| 8 | Texas Franchise Fees | - | - | - | - | - | - | - | 10,354,850 | - | | | | |
| 9 | Texas Gross Receipts Tax | - | 6,852,229 | - | (6,852,229) | - | - | - | 6,852,229 | - | | | | |
| 10 | Sales, Use & Other Misc Taxes | 1,219,648 | - | 14,762,493 | (13,711,299) | - | 2,270,842 | - | 61,082 | 14,701,411 | | | | |
| 11 | Total Taxes Other Than Income | \$ 44,440,230 | \$ 6,852,229 | \$ 111,038,128 | \$ (115,525,163) | \$ 1,506,000 | \$ 48,311,425 | \$ - | \$ 113,283,403 | \$ 14,713,411 | | | | |

Notes:

Expense related to non-utility property tax is recorded to an account other than FERC Account 408.1.

⁽¹⁾ For the majority of use tax that is accrued, the expense follows the accounting of the item purchased rather than being expensed to the miscellaneous tax account.

⁽²⁾ Agrees to Schedule H-8, page 1, column A.

⁽³⁾ Agrees to Schedule H-8, page 1, column E.

⁽⁴⁾ Agrees to Schedule H-8, page 1, column G.

Southwestern Public Service Company

Taxes Other Than on Income

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | Description | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
|----------|---|-----------------------------|------------------------|--------------------------------|---|----------------------------|-----------------------------|----------------------------|-----------------------------|
| | | Base Period | Adjustments | NM Retail Adjusted Base Period | Impact of Test Year Allocators on Base Period Amounts | Adjustments | NM Retail Linkage Period | Adjustments | NM Retail Test Year Period |
| 1 | FICA | \$ 2,780,721 | | | | | | | |
| 2 | FUTA | 17,020 | | | | | | | |
| 3 | SUTA | 51,384 | | | | | | | |
| 4 | Total Payroll Taxes⁽¹⁾ | <u>\$ 2,849,125</u> | <u>\$ 6,384</u> | <u>\$ 2,855,508</u> | <u>\$ 243,700</u> | <u>\$ 112,278</u> | <u>\$ 3,211,487</u> | <u>\$ 128,652</u> | <u>\$ 3,340,139</u> |
| 5 | Property Tax - New Mexico | \$ 4,745,105 | | | | | | | |
| 6 | Property Tax - Other States | 17,936,164 | | | | | | | |
| 7 | Total Property Tax⁽²⁾ | <u>\$ 22,681,269</u> | <u>\$ -</u> | <u>\$ 22,681,269</u> | <u>\$ 1,652,435</u> | <u>\$ 2,893,910</u> | <u>\$ 27,227,614</u> | <u>\$ 2,894,125</u> | <u>\$ 30,121,738</u> |
| 8 | Texas Franchise Fees⁽³⁾ | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| 9 | Texas Gross Receipts Tax⁽³⁾ | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| 10 | Sales, Use & Other Misc Taxes | <u>\$ 18,381</u> | <u>-</u> | <u>\$ 18,381</u> | <u>\$ 1,031</u> | <u>-</u> | <u>\$ 19,411</u> | <u>-</u> | <u>\$ 19,411</u> |
| 11 | Total Taxes Other Than Income | <u><u>\$ 25,548,774</u></u> | <u><u>\$ 6,384</u></u> | <u><u>\$ 25,555,158</u></u> | <u><u>\$ 1,897,166</u></u> | <u><u>\$ 3,006,188</u></u> | <u><u>\$ 30,458,512</u></u> | <u><u>\$ 3,022,777</u></u> | <u><u>\$ 33,481,289</u></u> |

(c) Explanation of Adjustments

(1) Please refer to the following attachments to the Direct Testimony of Stephanie N. Niemi:

Attachment SNN-2, page 43 line 9

Attachment SNN-6, page 139 line 11

(2) Please refer to the following attachments to the Direct Testimony of Stephanie N. Niemi:

Attachment SNN-2, page 43 line 3

Attachment SNN-6, page 139 line 5

⁽³⁾ Franchise Fees and Gross Receipts for Texas are direct assigned to Texas.

Note:

Summary of activity for taxes accrued, prepaid, and charged is not included at the New Mexico retail level since that information is not tracked at the New Mexico retail level.

Southwestern Public Service Company
Federal and State Income Taxes

(a) Base Period Information, (b) Test Year Information

| Line No. | Federal Income Tax | (a) Base Period | Adjustments | (b) Test Year |
|----------|--|-------------------------|-------------------------|-------------------------|
| 1 | Net Income | | | |
| 2 | Operating Income Before Income Taxes | \$ 401,866,807 | \$ (15,650,956) | \$ 386,215,852 |
| 3 | Other Income and Deductions (Net) | 4,070,510 | (4,070,510) | - |
| 4 | Interest Expense | (128,499,651) | (9,091,572) | (137,591,223) |
| 5 | Net Income Before Tax | \$ 277,437,667 | \$ (28,813,038) | \$ 248,624,629 |
| 6 | Federal Income Tax Expense | \$ (31,581,001) | \$ 40,839,828 | \$ 9,258,827 |
| 7 | State Income Tax Expense | (771,621) | 1,534,472 | 762,851 |
| 8 | Deferred Taxes | (27,679,033) | 62,200,618 | 34,521,584 |
| 9 | Deferred Taxes - Credits | - | - | - |
| 10 | ITC Amortization | (26,206) | (4) | (26,211) |
| 11 | Total Income Tax Expense | \$ (60,057,861) | \$ 104,574,914 | \$ 44,517,053 |
| 12 | Net Income | \$ 337,495,528 | \$ (133,387,952) | \$ 204,107,576 |
| 13 | Income Tax Calculation: | | | |
| 14 | Net Income Before Tax (Pre-Tax Income) | \$ 277,437,667 | \$ (28,813,038) | \$ 248,624,629 |
| 15 | <u>Additions (Deductions) to Book Income:</u> | | | |
| 16 | Plant Differences | | | |
| 17 | AFUDC-Debt (Net of Pre-Funded Amounts) | \$ (1,739,474) | \$ 1,739,474 | \$ - |
| 18 | AFUDC-Equity (Net of Pre-Funded Amounts) | (3,558,531) | \$ 3,558,531 | - |
| 19 | Amortization of Computer Software | 4,116,124 | \$ (4,116,124) | - |
| 20 | Amortization of Limited Term Plant | 2,970,351 | \$ (2,970,351) | - |
| 21 | Avoided Cost Interest | 5,405,352 | \$ (5,405,352) | - |
| 22 | Book Depreciation and Amortization | 310,730,032 | \$ (310,730,032) | - |
| 23 | Capitalization of Software Expense (Book) | 102,648 | \$ (102,648) | - |
| 24 | Clearing Account Book Expense | 6,728,605 | \$ (6,728,605) | - |
| 25 | Contributions in Aid of Construction | 11,027,328 | \$ (11,027,328) | - |
| 26 | Cost of Removal | (32,852,559) | \$ 32,852,559 | - |
| 27 | Electric Vehicle Regulatory Assets | 573 | \$ (573) | - |
| 28 | ESOP Dividends | 521,225 | \$ (521,225) | - |
| 29 | Gain/(Loss) on Disposition of Assets (Tax) | 932,471 | \$ (932,471) | - |
| 30 | Internally Developed Software | (126,000) | \$ 126,000 | - |
| 31 | Pensions & Benefits Capitalized | 917,660 | \$ (917,660) | - |
| 32 | Repair Expenditures (Includes 481A Adjustment) | (47,300,000) | \$ 47,300,000 | - |
| 33 | Section 174 Expenditures | (7,200,000) | \$ 7,200,000 | - |
| 34 | Tax Depreciation | (611,936,676) | \$ 611,936,676 | - |
| 35 | Recoverable Meters Provision | 34,948 | \$ (34,948) | - |
| 36 | Plant - Temporary | - | \$ (223,768,959) | (223,768,959) |
| 37 | Plant - Permanent / Flowthrough | - | \$ 493,771 | 493,771 |
| 38 | Total Plant Differences | \$ (361,225,923) | \$ 137,950,735 | \$ (223,275,188) |
| 39 | Non-Plant Differences | | | |
| 40 | Bad Debts | \$ 1,758,267 | \$ (0) | \$ 1,758,267 |
| 41 | Book Unamortized Cost of Reacquired Debt | 841,559 | \$ 0 | 841,559 |
| 42 | Club Dues | 30,042 | \$ (30,042) | - |
| 43 | Contribution Carryover | (145,155) | \$ 145,155 | - |
| 44 | Deferred Compensation Plan Reserve | 161,004 | \$ (161,004) | - |
| 45 | Deferred Fuel Costs | (65,129,931) | \$ 65,129,931 | - |
| 46 | Deferred Revenue (ITC Grant Accounting) | (13,018) | \$ 13,018 | - |
| 47 | Demand Side Management | (669,339) | \$ 669,339 | - |
| 48 | Depletion on Royalty Income | - | \$ - | - |
| 49 | Demand Side Management - Advertising | 36,824 | \$ (36,824) | - |
| 50 | Employee Incentive Plans | 102,264 | \$ - | 102,264 |

Southwestern Public Service Company
Federal and State Income Taxes

(a) Base Period Information, (b) Test Year Information

| Line No. | Federal Income Tax | (a) Base Period | Adjustments | (b) Test Year |
|----------|--|-------------------------|-----------------------|-------------------------|
| 51 | Employee Retention | 63,323 | \$ - | 63,323 |
| 52 | Environmental Remediation | (356,613) | \$ - | (356,613) |
| 53 | Executive Officer Non-Deductible Compensation | 850,854 | \$ 9,227 | 860,081 |
| 54 | Federal NOL Benefit - DIT NR | - | \$ - | - |
| 55 | Federal NOL Benefit - DIT Operating | 13,297,419 | \$ (13,297,419) | - |
| 56 | Fuel Tax Credit Addback | - | \$ 6,963 | 6,963 |
| 57 | Income from Trusts | - | \$ - | - |
| 58 | Interest Income/Expense on Disputed Tax | (89,719) | \$ 89,719 | - |
| 59 | Inventory Reserve | (38,119) | \$ - | (38,119) |
| 60 | Litigation Reserve | 1,300,000 | \$ (0) | 1,300,000 |
| 61 | Lobbying Expenses | 741,952 | \$ (741,952) | - |
| 62 | Mark to Market Adjustment | (1,720,669) | \$ 1,720,669 | - |
| 63 | Meals & Entertainment | 256,573 | \$ (25,440) | 231,133 |
| 64 | Non-Qualified Pension Plan | (107,176) | \$ 78,676 | (28,500) |
| 65 | Operating Lease Liabilities | (28,833,699) | \$ 28,833,699 | - |
| 66 | Operating Lease Assets | 28,833,699 | \$ (28,833,699) | - |
| 67 | Payroll Tax Deferral | (2,460,273) | \$ 58,168 | (2,402,105) |
| 68 | Penalties | 42,997 | \$ (42,997) | - |
| 69 | Pension Expense | 7,263,592 | \$ (6,872,092) | 391,500 |
| 70 | Performance Recognition Awards | 2,469 | \$ 0 | 2,469 |
| 71 | Performance Share Plan | (252,877) | \$ 252,877 | - |
| 72 | Post Employment Benefit - Retiree Medical | (994,264) | \$ 467,675 | (526,589) |
| 73 | Post Employment Benefit - Long Term Disability | (95,250) | \$ 47,250 | (48,000) |
| 74 | Regulatory Asset - New Mexico NOx Expense | - | \$ - | - |
| 75 | Rate Case / Restructuring Expense | 18,750,849 | \$ - | 18,750,849 |
| 76 | Rate Refund | (18,109,848) | \$ 18,109,848 | - |
| 77 | Regulatory Asset / Liability - Transmission Attachment O | 3,653,254 | \$ (3,653,254) | - |
| 78 | Regulatory Asset - Emergency Special Response | (1,476,502) | \$ (0) | (1,476,502) |
| 79 | Regulatory Asset - Miscellaneous | (27,814,670) | \$ 27,814,670 | - |
| 80 | Renewable Energy Standard/Credit | 4,406,825 | \$ (4,406,825) | - |
| 81 | Section 174 - Section 59e Adjustment | (3,277,861) | \$ 3,277,861 | - |
| 82 | State Tax Deduction Cash vs Accrual | 1,930,853 | \$ (1,930,853) | - |
| 83 | Suites / Entertainment Expense | 6,888 | \$ (6,888) | - |
| 84 | Texas Margin Tax | - | \$ - | - |
| 85 | Vacation Accrual | 71,084 | \$ 0 | 71,084 |
| 86 | Plant Adjustment for Accrual Only | 1,134,980 | \$ (1,134,980) | - |
| 87 | Rounding | (49) | \$ 49 | - |
| 88 | Total Non-Plant Differences | \$ (66,047,461) | \$ 85,550,527 | \$ 19,503,065 |
| 89 | Total Additions (Deductions) to Book Income | \$ (427,273,384) | \$ 223,501,261 | \$ (203,772,123) |
| 90 | Taxable Income Before State Income Tax | \$ (149,835,718) | \$ 194,688,223 | \$ 44,852,506 |
| 91 | NOL: Federal - LT NR | - | - | - |
| 92 | NOL: Federal - LT Operating | (13,297,419) | 13,297,419 | - |
| 93 | Contribution Carryover - FED Only | 145,155 | (145,155) | - |
| 94 | Contribution Carryover - KS Only | (145,155) | 145,155 | - |
| 95 | Contribution Carryover - NM Only | (145,155) | 145,155 | - |
| 96 | Contribution Carryover - OK Only | 141,995 | (141,995) | - |
| 97 | NM State Tax Deduction | - | - | - |
| 98 | OK Bonus Depreciation | - | - | - |
| 99 | Plant Prior Year True-Up Federal Only | - | - | - |
| 100 | State Tax Deduction Cash vs Accrual | (1,930,853) | 1,930,853 | - |
| 101 | State Taxable Income Before Apportionment | \$ (165,067,150) | \$ 209,919,655 | \$ 44,852,506 |
| 102 | | | | |
| 103 | Apportionment Factor | | | |
| 104 | State Taxable Income After Apportionment | \$ (215,751,250) | \$ 228,706,134 | \$ 12,954,884 |

Southwestern Public Service Company
Federal and State Income Taxes

(a) Base Period Information, (b) Test Year Information

| Line No. | Federal Income Tax | (a) Base Period | Adjustments | (b) Test Year |
|----------|--|-------------------------|-----------------------|----------------------|
| | Post Apportionment Adjustments | 14,574,642 | (14,574,642) | - |
| 105 | Apportionment Tax Deductible | - | - | - |
| 106 | Taxable Income After Apportionment | \$ (201,176,608) | \$ 214,131,492 | \$ 12,954,884 |
| 107 | State Statutory Tax Rate | | | |
| 108 | State Income Tax Before Adjustments | \$ (2,143,029) | \$ 2,905,892 | \$ 762,863 |
| 109 | Unitary (Benefit) Detriment - State | - | - | - |
| 110 | State Only Adjustment | (0) | 12 | 12 |
| 111 | Texas Margin Tax | (3,858,607) | 3,858,607 | - |
| 112 | Plant State Only Liability Adjustment | 46,773 | (46,773) | - |
| 113 | Texas R&E Credit | 412,381 | (412,381) | - |
| 114 | Accrued State Income Taxes | \$ (3,399,453) | \$ 3,399,465 | \$ 12 |
| 115 | Total State Income Tax (Line 97 less Line 103) | \$ 1,256,424 | \$ (493,573) | \$ 762,851 |
| 116 | Federal Taxable Income | \$ (151,092,142) | \$ 195,181,797 | \$ 44,089,655 |
| 117 | Federal Income Tax Rate | 21% | | 21% |
| 118 | Federal Income Tax | \$ (31,729,350) | \$ 40,988,177 | \$ 9,258,827 |
| 119 | Adjustments - Federal | (639,963) | 639,963 | - |
| 120 | Adjustments - Audit and Prior Year | 439,333 | (439,333) | - |
| 121 | Adjustments - FIN 48 | - | - | - |
| 122 | Adjustment - Federal Detriment on Texas Gross Margin Tax | 348,979 | (348,979) | - |
| 123 | Total Federal Income Tax | \$ (31,581,001) | \$ 40,839,828 | \$ 9,258,827 |
| 124 | Tax Calculation Other Income (below the line) | | | |
| 125 | Net Other Income & Deductions | \$ 1,758,904 | (1,758,904) | \$ - |
| 126 | AFUDC Equity | (3,255,731) | 3,255,731 | - |
| 127 | Club Dues | 30,042 | (30,042) | - |
| 128 | Deferred Revenue (ITC Grant Accounting) | (13,018) | 13,018 | - |
| 129 | Effect of Rate Change on Plant Items | - | - | - |
| 130 | Executive Officer Non-Deductible Compensation | 850,854 | (850,854) | - |
| 131 | NOL: Federal - LT NR | - | - | - |
| 132 | Lobbying Expense | 741,952 | (741,952) | - |
| 133 | Suite/Entertainment Tickets | 6,888 | (6,888) | - |
| 134 | Penalties | 42,997 | (42,997) | - |
| 135 | Plant-283 | 11,388 | (11,388) | - |
| 136 | Plant Other Flowthrough - 282 | 6,267 | (6,267) | - |
| 137 | Taxable Income Before State Income Tax | \$ 180,543 | \$ (180,543) | \$ - |
| 138 | Deduct: Accrued State Income Taxes | 4,671 | (4,671) | - |
| 139 | Federal Taxable Income | \$ 175,872 | \$ (175,872) | \$ - |
| 140 | Federal Income Tax Rate | 21% | | 21% |
| 141 | Federal Income Tax Other (below the line) | \$ 36,933 | \$ (36,933) | \$ - |
| 142 | Plant Federal Only Liability Adjustment | (0) | 0 | - |
| 143 | AFUDC Equity Reclass Entry | - | - | - |
| 144 | FERC Form Reclass | - | - | - |
| 145 | Out of Period Adjustments | (69,562) | 69,562 | - |
| 146 | FIN 48 - Federal Income Tax | (4,718) | 4,718 | - |
| 147 | Total Federal Income Tax Other (below the line) | \$ (37,348) | \$ 37,348 | \$ - |
| 148 | Federal Income Tax from Operations (above the line) | \$ (31,543,653) | \$ 40,802,480 | \$ 9,258,827 |
| 149 | New Mexico | | | |
| 150 | Taxable Income Before State Income Tax | \$ (149,835,718) | \$ 194,688,223 | \$ 44,852,506 |
| 151 | State Tax Adjustments: | | | |
| 152 | NOL: Federal - LT NR | - | - | - |
| 153 | NOL: Federal - LT Operating | (13,297,419) | 13,297,419 | - |
| 154 | Contribution Carryover - FED Only | 145,155 | (145,155) | - |
| 155 | Contribution Carryover - KS Only | - | - | - |
| 156 | Contribution Carryover - NM Only | (145,155) | 145,155 | - |

Southwestern Public Service Company
Federal and State Income Taxes

(a) Base Period Information, (b) Test Year Information

| Line No. | Federal Income Tax | (a) Base Period | Adjustments | (b) Test Year |
|----------|---|-------------------------|-----------------------|----------------------|
| 157 | Contribution Carryover - OK Only | - | - | - |
| 158 | NM State Tax Deduction | - | - | - |
| 159 | Oklahoma Bonus Depreciation | - | - | - |
| 160 | Plant Prior Year True-Up Federal Only | - | - | - |
| 161 | State Tax Deduction Cash vs Accrual | (1,930,853) | 1,930,853 | - |
| 162 | Total State Tax Adjustments | \$ (15,228,272) | \$ 15,228,272 | \$ - |
| 163 | State Taxable Income Before Apportionment | \$ (165,063,990) | \$ 209,916,495 | \$ 44,852,506 |
| 164 | Apportionment Factor | 30.3581% | | 28.3441% |
| 165 | State Taxable Income After Apportionment | \$ (50,110,328) | \$ 62,823,367 | \$ 12,713,039 |
| 166 | Post Apportionment Adjustments | 14,574,642 | (14,574,642) | - |
| 167 | Apportionment Tax Deductible | - | - | - |
| 168 | Taxable Income After Apportionment | \$ (35,535,686) | \$ 48,248,725 | \$ 12,713,039 |
| 169 | State Statutory Tax Rate | 5.9000% | | 5.9000% |
| 170 | State Income Tax Before Adjustments | \$ (2,096,605) | \$ 2,846,674 | \$ 750,069 |
| 171 | Unitary (Benefit) Detriment - State | - | - | - |
| 172 | State Only Adjustments | 0 | 12 | 12 |
| 173 | Texas Margin Tax | - | - | - |
| 174 | Plant State Only Liability Adjustment | 50,035 | (50,035) | - |
| 175 | Texas R&E Credit | - | - | - |
| 176 | Total Credits and Adjustments | \$ 50,035 | \$ (50,023) | \$ 12 |
| 177 | Total State Income Tax (excludes Adjustments & FIN 48) | \$ (2,146,641) | \$ 2,896,698 | \$ 750,057 |
| 178 | <u>Kansas</u> | | | |
| 179 | Taxable Income Before State Income Tax | \$ (149,835,718) | \$ 194,688,223 | \$ 44,852,506 |
| 180 | State Tax Adjustments: | | | |
| 181 | NOL: Federal - LT NR | - | - | - |
| 182 | NOL: Federal - LT Operating | (13,297,419) | 13,297,419 | - |
| 183 | Contribution Carryover - FED Only | 145,155 | (145,155) | - |
| 184 | Contribution Carryover - KS Only | (145,155) | 145,155 | - |
| 185 | Contribution Carryover - NM Only | - | - | - |
| 186 | Contribution Carryover - OK Only | - | - | - |
| 187 | NM State Tax Deduction | - | - | - |
| 188 | Oklahoma Bonus Depreciation | - | - | - |
| 189 | Plant Prior Year True-Up Federal Only | - | - | - |
| 190 | State Tax Deduction Cash vs Accrual | (1,930,853) | 1,930,853 | - |
| 191 | Total State Tax Adjustments | \$ (15,228,272) | \$ 15,228,272 | \$ - |
| 192 | State Taxable Income Before Apportionment | \$ (165,063,990) | \$ 209,916,495 | \$ 44,852,506 |
| 193 | Apportionment Factor | 0.1877% | | 0.2319% |
| 194 | State Taxable Income After Apportionment | \$ (309,794) | \$ 413,807 | \$ 104,013 |
| 195 | Post Apportionment Adjustments | - | - | - |
| 196 | Apportionment Tax Deductible | - | - | - |
| 197 | Taxable Income After Apportionment | \$ (309,794) | \$ 413,807 | \$ 104,013 |
| 198 | State Statutory Tax Rate | 7.0000% | | 7.0000% |
| 199 | State Income Tax Before Adjustments | \$ (21,686) | \$ 28,967 | \$ 7,281 |
| 200 | Unitary (Benefit) Detriment - State | - | - | - |
| 201 | State Only Adjustments | - | - | - |
| 202 | Texas Margin Tax | - | - | - |
| 203 | Plant State Only Liability Adjustment | (1,200) | 1,200 | - |
| 204 | Texas R&E Credit | - | - | - |
| 205 | Total Credits and Adjustments | \$ (1,200) | \$ 1,200 | \$ - |
| 206 | Total State Income Tax (excludes Adjustments & FIN 48) | \$ (20,486) | \$ 27,767 | \$ 7,281 |
| 207 | <u>Oklahoma</u> | | | |
| 208 | Taxable Income Before State Income Tax | \$ (149,835,718) | \$ 194,688,223 | \$ 44,852,506 |
| 209 | State Tax Adjustments: | | | |

Southwestern Public Service Company
Federal and State Income Taxes

(a) Base Period Information, (b) Test Year Information

| Line No. | Federal Income Tax | (a) Base Period | Adjustments | (b) Test Year |
|----------|---|-------------------------|-----------------------|----------------------|
| 210 | NOL: Federal - LT NR | - | - | - |
| 211 | NOL: Federal - LT Operating | (13,297,419) | 13,297,419 | - |
| 212 | Contribution Carryover - FED Only | 145,155 | (145,155) | - |
| 213 | Contribution Carryover - KS Only | - | - | - |
| 214 | Contribution Carryover - NM Only | - | - | - |
| 215 | Contribution Carryover - OK Only | (1,094,994) | 1,094,994 | - |
| 216 | NM State Tax Deduction | - | - | - |
| 217 | Oklahoma Bonus Depreciation | - | - | - |
| 218 | Plant Prior Year True-Up Federal Only | - | - | - |
| 219 | State Tax Deduction Cash vs Accrual | (1,930,853) | 1,930,853 | - |
| 220 | Total State Tax Adjustments | \$ (16,178,111) | \$ 16,178,111 | \$ - |
| 221 | State Taxable Income Before Apportionment | \$ (166,013,829) | \$ 210,866,334 | \$ 44,852,506 |
| 222 | Apportionment Factor | 0.2483% | | 0.3073% |
| 223 | State Taxable Income After Apportionment | \$ (412,293) | \$ 550,125 | \$ 137,832 |
| 224 | Post Apportionment Adjustments | - | - | - |
| 225 | Apportionment Tax Deductible | - | - | - |
| 226 | Taxable Income After Apportionment | \$ (412,293) | \$ 550,125 | \$ 137,832 |
| 227 | State Statutory Tax Rate | 6.0000% | | 4.0000% |
| 228 | State Income Tax Before Adjustments | \$ (24,738) | \$ 30,251 | \$ 5,513 |
| 229 | Unitary (Benefit) Detriment - State | - | - | - |
| 230 | State Only Adjustments | (0) | 0 | - |
| 231 | Texas Margin Tax | - | - | - |
| 232 | Plant State Only Liability Adjustment | (2,063) | 2,063 | - |
| 233 | Texas R&E Credit | - | - | - |
| 234 | Total Credits and Adjustments | \$ (2,063) | \$ 2,063 | \$ - |
| 235 | Total State Income Tax (excludes Adjustments & FIN 48) | \$ (22,675) | \$ 28,188 | \$ 5,513 |
| 236 | Texas | | | |
| 237 | Taxable Income Before State Income Tax | \$ (149,835,718) | \$ 194,688,223 | \$ 44,852,506 |
| 238 | State Tax Adjustments: | | | |
| 239 | NOL: Federal - LT NR | - | - | - |
| 240 | NOL: Federal - LT Operating | (13,297,419) | 13,297,419 | - |
| 241 | Contribution Carryover - FED Only | 145,155 | (145,155) | - |
| 242 | Contribution Carryover - KS Only | - | - | - |
| 243 | Contribution Carryover - NM Only | - | - | - |
| 244 | Contribution Carryover - OK Only | - | - | - |
| 245 | NM State Tax Deduction | - | - | - |
| 246 | Oklahoma Bonus Depreciation | - | - | - |
| 247 | Plant Prior Year True-Up Federal Only | - | - | - |
| 248 | State Tax Deduction Cash vs Accrual | (1,930,853) | 1,930,853 | - |
| 249 | Total State Tax Adjustments | \$ (15,083,117) | \$ 15,083,117 | \$ - |
| 250 | State Taxable Income Before Apportionment | \$ (164,918,835) | \$ 209,771,341 | \$ 44,852,506 |
| 251 | Apportionment Factor | 100.0000% | | 0.0000% |
| 252 | State Taxable Income After Apportionment | \$ (164,918,835) | \$ 164,918,835 | \$ - |
| 253 | Post Apportionment Adjustments | - | - | - |
| 254 | Apportionment Tax Deductible | - | - | - |
| 255 | Taxable Income After Apportionment | \$ (164,918,835) | \$ 164,918,835 | \$ - |
| 256 | State Statutory Tax Rate | 0.0000% | | 0.7500% |
| 257 | State Income Tax Before Adjustments | \$ - | \$ - | \$ - |
| 258 | Unitary (Benefit) Detriment - State | - | - | - |
| 259 | State Only Adjustments | - | - | - |
| 260 | Texas Margin Tax | (3,858,607) | 3,858,607 | - |
| 261 | Plant State Only Liability Adjustment | - | - | - |
| 262 | Texas R&E Credit | 412,381 | (412,381) | - |
| 263 | Total Credits and Adjustments | \$ (3,446,226) | \$ 3,446,226 | \$ - |
| 264 | Total State Income Tax (excludes Adjustments & FIN 48) | \$ 3,446,226 | \$ (3,446,226) | \$ - |

Southwestern Public Service Company
Federal and State Income Taxes

(a) Base Period Information, (b) Test Year Information

| Line No. | Federal Income Tax | (a) Base Period | Adjustments | (b) Test Year |
|----------|---|-------------------------|-----------------------|----------------------|
| 265 | Total | | | |
| 266 | Taxable Income Before State Income Tax | \$ (149,835,718) | \$ 194,688,223 | \$ 44,852,506 |
| 267 | State Tax Adjustments: | | 0 | 0 |
| 268 | NOL: Federal - LT NR | - | - | - |
| 269 | NOL: Federal - LT Operating | (13,297,419) | 13,297,419 | - |
| 270 | Contribution Carryover - FED Only | 145,155 | (145,155) | - |
| 271 | Contribution Carryover - KS Only | (145,155) | 145,155 | - |
| 272 | Contribution Carryover - NM Only | (145,155) | 145,155 | - |
| 273 | Contribution Carryover - OK Only | 141,995 | (141,995) | - |
| 274 | NM State Tax Deduction | - | - | - |
| 275 | Oklahoma Bonus Depreciation | - | - | - |
| 276 | Plant Prior Year True-Up Federal Only | - | - | - |
| 277 | State Tax Deduction Cash vs Accrual | (1,930,853) | 1,930,853 | - |
| 278 | Total State Tax Adjustments | \$ (15,231,432) | \$ 15,231,432 | \$ - |
| 279 | State Taxable Income Before Apportionment | \$ (165,067,150) | \$ 209,919,655 | \$ 44,852,506 |
| 280 | Apportionment Factor | | | 0.0000% |
| 281 | State Taxable Income After Apportionment | \$ (215,751,250) | \$ 228,706,134 | \$ 12,954,884 |
| 282 | Post Apportionment Adjustments | 14,574,642 | (14,574,642) | - |
| 283 | Apportionment Tax Deductible | - | - | - |
| 284 | Taxable Income After Apportionment | \$ (201,176,608) | \$ 214,131,492 | \$ 12,954,884 |
| 285 | State Statutory Tax Rate | | | 0.0000% |
| 286 | State Income Tax Before Adjustments | \$ (2,143,029) | \$ 2,905,892 | \$ 762,863 |
| 287 | Unitary (Benefit) Detriment - State | - | - | - |
| 288 | State Only Adjustments | (0) | 12 | 12 |
| 289 | Texas Margin Tax | (3,858,607) | 3,858,607 | - |
| 290 | Plant State Only Liability Adjustment | 46,773 | (46,773) | - |
| 291 | Texas R&E Credit | 412,381 | (412,381) | - |
| 292 | Total Credits and Adjustments | \$ (3,399,453) | \$ 3,399,465 | \$ 12 |
| 293 | Total State Income Tax (excludes Adjustments & FIN 48) | \$ 1,256,424 | \$ (493,573) | \$ 762,851 |
| 294 | Tax Calculation Other Income (below the line) | | | |
| 295 | New Mexico | | | |
| 296 | Taxable Income Before State Income Tax | \$ 180,543 | \$ (180,543) | \$ - |
| 297 | State Tax Adjustments: | | | |
| 298 | Federal NOL Benefit - DIT NR | - | - | - |
| 299 | Total State Tax Adjustments: | 0 | 0 | 0 |
| 300 | State Taxable Income | \$ 180,543 | \$ (180,543) | \$ - |
| 301 | Apportionment Factor | 44.5599% | | 44.5599% |
| 302 | State Taxable Income After Apportionment | \$ 80,450 | \$ (80,450) | \$ - |
| 303 | Post Apportionment Adjustments | - | - | - |
| 304 | Apportionment Tax Deductible | - | - | - |
| 305 | Taxable Income After Apportionment | \$ 80,450 | \$ (80,450) | \$ - |
| 306 | State Statutory Tax Rate | 5.9000% | | 5.9000% |
| 307 | State Income Tax Before Adjustment | \$ 4,747 | \$ (4,747) | \$ - |
| 308 | Unitary (Benefit) Detriment - State | - | - | - |
| 309 | State Only Adjustments | - | - | - |
| 310 | Texas Margin Tax | - | - | - |
| 311 | Plant State Only Liability Adjustment | 3 | (3) | - |
| 312 | Total Credits and Adjustments | \$ 3 | \$ (3) | \$ - |
| 313 | Accrued State Income Taxes | \$ 4,744 | \$ (4,744) | \$ - |
| | | | | 0 |
| 314 | State Income Tax from Operations (above the line) | \$ (2,151,385) | \$ 2,901,442 | \$ 750,057 |
| 315 | Kansas | | | |
| 316 | Taxable Income Before State Income Tax | \$ 180,543 | \$ (180,543) | \$ - |

Southwestern Public Service Company
Federal and State Income Taxes

(a) Base Period Information, (b) Test Year Information

| Line No. | Federal Income Tax | (a) Base Period | Adjustments | (b) Test Year |
|----------|--|--------------------|---------------------|-----------------|
| 317 | State Tax Adjustments: | | | - |
| 318 | Federal NOL Benefit - DIT NR | - | - | - |
| 319 | Total State Tax Adjustments: | 0 | 0 | 0 |
| 320 | State Taxable Income | \$ 180,543 | \$ (180,543) | \$ - |
| 321 | Apportionment Factor | -0.2634% | | -0.2634% |
| 322 | State Taxable Income After Apportionment | \$ (475) | \$ 475 | \$ - |
| 323 | Post Apportionment Adjustments | - | - | - |
| 324 | Apportionment Tax Deductible | - | - | - |
| 325 | Taxable Income After Apportionment | \$ (475) | \$ 475 | \$ - |
| 326 | State Statutory Tax Rate | 7.0000% | | 7.0000% |
| 327 | State Income Tax Before Adjustment | \$ (33) | \$ 33 | \$ - |
| 328 | Unitary (Benefit) Detriment - State | - | - | - |
| 329 | State Only Adjustments | - | - | - |
| 330 | Texas Margin Tax | - | - | - |
| 331 | Plant State Only Liability Adjustment | 0 | (0) | - |
| 332 | Total Credits and Adjustments | \$ 0 | \$ - | \$ 0 |
| 333 | Accrued State Income Taxes | \$ (34) | \$ 34 | \$ - |
| | | | | 0 |
| 334 | State Income Tax from Operations (above the line) | \$ (20,452) | \$ 27,733 | \$ 7,281 |
| 335 | Oklahoma | | | |
| 336 | Taxable Income Before State Income Tax | \$ 180,543 | (180,543) | \$ - |
| 337 | State Tax Adjustments: | - | - | - |
| 338 | Federal NOL Benefit - DIT NR | - | - | - |
| 339 | Total State Tax Adjustments: | \$ - | \$ - | \$ - |
| 340 | State Taxable Income | \$ 180,543 | \$ (180,543) | \$ - |
| 341 | Apportionment Factor | -0.3623% | | -0.3623% |
| 342 | State Taxable Income After Apportionment | \$ (654) | \$ 654 | \$ - |
| 343 | Post Apportionment Adjustments | - | - | - |
| 344 | Apportionment Tax Deductible | - | - | - |
| 345 | Taxable Income After Apportionment | \$ (654) | \$ 654 | \$ - |
| 346 | State Statutory Tax Rate | 6.0000% | | 6.0000% |
| 347 | State Income Tax Before Adjustment | \$ (39) | \$ 39 | \$ - |
| 348 | Unitary (Benefit) Detriment - State | - | - | - |
| 349 | State Only Adjustments | - | - | - |
| 350 | Texas Margin Tax | - | - | - |
| 351 | Plant State Only Liability Adjustment | 0 | (0) | 0 |
| 352 | Total Credits and Adjustments | \$ 0 | \$ (0) | \$ - |
| 353 | Accrued State Income Taxes | \$ (40) | \$ 40 | \$ - |
| | | | | 0 |
| 354 | State Income Tax from Operations (above the line) | \$ (22,636) | \$ 28,149 | \$ 5,513 |
| 355 | Texas | | | |
| 356 | Taxable Income Before State Income Tax | \$ 180,543 | (180,543) | \$ - |
| 357 | State Tax Adjustments: | - | - | - |
| 358 | Federal NOL Benefit - DIT NR | - | - | - |
| 359 | Total State Tax Adjustments: | \$ - | \$ - | \$ - |
| 360 | State Taxable Income | \$ 180,543 | \$ (180,543) | \$ - |
| 361 | Apportionment Factor | 100.0000% | | 100.0000% |
| 362 | State Taxable Income After Apportionment | \$ 180,543 | \$ (180,543) | \$ - |
| 363 | Post Apportionment Adjustments | - | - | - |
| 364 | Apportionment Tax Deductible | - | - | - |
| 365 | Taxable Income After Apportionment | \$ 180,543 | \$ (180,543) | \$ - |
| 366 | State Statutory Tax Rate | 0.0000% | | 0.0000% |
| 367 | State Income Tax Before Adjustment | \$ - | \$ - | \$ - |

Southwestern Public Service Company
Federal and State Income Taxes

(a) Base Period Information, (b) Test Year Information

| Line No. | Federal Income Tax | (a) Base Period | Adjustments | (b) Test Year |
|----------|--|---------------------|-----------------------|-------------------|
| 368 | Unitary (Benefit) Detriment - State | - | - | - |
| 369 | State Only Adjustments | - | - | - |
| 370 | Texas Margin Tax | - | - | - |
| 371 | Plant State Only Liability Adjustment | - | - | - |
| 372 | Total Credits and Adjustments | \$ - | \$ - | \$ - |
| 373 | Accrued State Income Taxes | \$ - | \$ - | \$ - |
| 374 | State Income Tax from Operations (above the line) | \$ 3,446,226 | \$ (3,446,226) | \$ - |
| 375 | Total | | | |
| 376 | Taxable Income Before State Income Tax | \$ 180,543 | \$ (180,543) | \$ - |
| 377 | State Tax Adjustments: | - | - | - |
| 378 | Federal NOL Benefit - DIT NR | - | - | - |
| 379 | Total State Tax Adjustments: | \$ - | \$ - | \$ - |
| 380 | State Taxable Income | \$ 180,543 | \$ (180,543) | \$ - |
| 381 | Apportionment Factor | | | |
| 382 | State Taxable Income After Apportionment | \$ 259,863 | \$ (259,863) | \$ - |
| 383 | Post Apportionment Adjustments | - | - | - |
| 384 | Apportionment Tax Deductible | - | - | - |
| 385 | Taxable Income After Apportionment | \$ 259,863 | \$ (259,863) | \$ - |
| 386 | State Statutory Tax Rate | | | |
| 387 | State Income Tax Before Adjustment | \$ 4,674 | \$ (4,674) | \$ - |
| 388 | Unitary (Benefit) Detriment - State | - | - | - |
| 389 | State Only Adjustments | 0 | (0) | - |
| 390 | Texas Margin Tax | - | - | - |
| 391 | Plant State Only Liability Adjustment | 3 | (3) | - |
| 392 | Total Credits and Adjustments | \$ 3 | \$ (3) | \$ - |
| 393 | Accrued State Income Taxes | \$ 4,671 | \$ (4,671) | \$ - |
| 394 | State Income Tax from Operations (above the line) | \$ 1,251,754 | \$ (488,903) | \$ 762,851 |

| Glossary of Terms: | |
|--|----------------------------------|
| AFUDC = Allowance for Funds Used During Construction | LT = Long-Term |
| DIT = Deferred Income Taxes | NOL = Net Operating Loss |
| DSM = Demand Side Management | NOx = Nitrous Oxide |
| DTL = Deferred Tax Liability | NR = Non-Regulated |
| ESOP = Employee Stock Ownership Plan | R&E = Research & Experimentation |
| FIN - Financial Interpretation | RA = Regulatory Asset |
| ITC = Investment Tax Credit | |

(c) Explanation of Adjustments

Income tax expense is calculated within the cost of service model using the respective Base Period or Test Year Period revenues and expenses for the period to which the income tax expense is being calculated. No specific adjustments are made to the income tax calculation, however, it does reflect the impact on taxable income of the Base Period and Test Year Period adjustments discussed by SPS witnesses.

Please refer to the Direct Testimonies of Naomi Koch and Stephanie N. Niemi for a discussion on the calculation of Income Tax Expense.

Note: Amounts may appear to not total or tie due to rounding.

Southwestern Public Service Company
 Reconciliation of Net Income Per Books
 to Net Income for Tax Purposes

(a) Base Period, (b) Test Year Period

| Line No. | Description | | Base Period | Adjustments | Total Company Test Year Period |
|----------|--|------|-----------------------|-------------------------|--------------------------------|
| 1 | Net Book Income | [A] | \$ 337,495,528 | \$ (133,387,952) | \$ 204,107,576 |
| 2 | <u>Taxable Income Not Reported on Books</u> | | | | |
| 3 | Contributions in Aid of Construction | def | 11,027,328 | (11,027,328) | - |
| 4 | Gain/(Loss) on Disposition of Assets (Tax) | def | 932,471 | (932,471) | - |
| 5 | Total | [B] | \$ 11,959,799 | \$ (11,959,799) | \$ - |
| 6 | <u>Deductions Recorded on Books Not Deducted for Return</u> | | | | |
| 7 | Provision for Federal Income Taxes | perm | \$ (31,581,001) | \$ 40,839,828 | \$ 9,258,827 |
| 8 | Provision for Deferred Income Taxes: | | | | |
| 9 | Deferred Income Tax Expense | perm | 157,142,586 | (122,621,001) | 34,521,584 |
| 10 | Deferred Income Tax Expense - Credit | perm | (184,821,619) | 184,821,619 | - |
| 11 | Investment Tax Credit Adjustment - Federal (net) | perm | (26,206) | (4) | (26,211) |
| 12 | State Income Tax Adjustment | def | (2,028,045) | 2,028,045 | - |
| 13 | Amortization of Computer Software | def | 4,116,124 | (4,116,124) | - |
| 14 | Amortization of Limited Term Plant | def | 2,970,351 | (2,970,351) | - |
| 15 | Avoided Cost Interest | def | 5,405,352 | (5,405,352) | - |
| 16 | Bad Debts | def | 1,758,267 | (0) | 1,758,267 |
| 17 | Book Depreciation and Amortization | def | 310,730,032 | (310,730,032) | - |
| 18 | Book Unamortized Cost of Reacquired Debt | def | 841,559 | 0 | 841,559 |
| 19 | Capitalization of Software Expense (Book) | def | 102,648 | (102,648) | - |
| 20 | Clearing Account Book Expense | def | 6,728,605 | (6,728,605) | - |
| 21 | Club Dues | perm | 30,042 | (30,042) | - |
| 22 | Deferred Compensation Plan Reserve | def | 161,004 | (161,004) | - |
| 23 | Demand Side Management - Advertising | def | 36,824 | (36,824) | - |
| 24 | Electric Vehicle Regulatory Assets | def | 573 | (573) | - |
| 25 | Employee Incentive Plans | def | 102,264 | - | 102,264 |
| 26 | Employee Retention | def | 63,323 | - | 63,323 |
| 27 | ESOP Dividends | def | 521,225 | (521,225) | - |
| 28 | Executive Officer Non-Deductible Compensation | perm | 850,854 | 9,227 | 860,081 |
| 29 | Federal NOL | def | 13,297,419 | (13,297,419) | - |
| 30 | Fuel Tax Credit | def | - | 6,963 | 6,963 |
| 31 | Litigation Reserve | def | 1,300,000 | (0) | 1,300,000 |
| 32 | Lobbying Expenses | perm | 741,952 | (741,952) | - |
| 33 | Meals & Entertainment | perm | 256,573 | (25,440) | 231,133 |
| 34 | Operating Lease Assets | def | 28,833,699 | (28,833,699) | - |
| 35 | Penalties | perm | 42,997 | (42,997) | - |
| 36 | Pension Expense | def | 7,263,592 | (6,872,092) | 391,500 |
| 37 | Pensions & Benefits Capitalized | def | 917,660 | (917,660) | - |
| 38 | Performance Recognition Awards | def | 2,469 | 0 | 2,469 |
| 39 | Plant - Permanent / Flowthrough | perm | - | 493,771 | 493,771 |
| 40 | Rate Case / Restructuring Expense | def | 18,750,849 | - | 18,750,849 |
| 41 | Recoverable Meters Provision | def | 34,948 | (34,948) | - |
| 42 | Regulatory Asset / Liability - Transmission Attachment O | def | 3,653,254 | (3,653,254) | - |
| 43 | Regulatory Asset - New Mexico NOx Expense | def | - | - | - |
| 44 | Renewable Energy Standard/Credit | def | 4,406,825 | (4,406,825) | - |
| 45 | State Tax Deduction Cash vs Accrual | def | 1,930,853 | (1,930,853) | - |
| 46 | Suites/Entertainment Expense | perm | 6,888 | (6,888) | - |
| 47 | Vacation Accrual | def | 71,084 | 0 | 71,084 |
| 48 | Total | [C] | \$ 354,615,823 | \$ (285,988,358) | \$ 68,627,464 |

Southwestern Public Service Company
Reconciliation of Net Income Per Books
to Net Income for Tax Purposes

(a) Base Period, (b) Test Year Period

| Line No. | Description | | Base Period | Adjustments | Total Company Test Year Period |
|----------|--|------|-------------------------|-------------------------|--------------------------------|
| 49 | <u>Income Recorded on Books Not Included in Return</u> | | | | |
| 50 | AFUDC-Equity (Net of Pre-Funded Amounts) | perm | 3,558,531 | \$ (3,558,531) | \$ - |
| 51 | Deferred Revenue (ITC Grant Accounting) | perm | 13,018 | (13,018) | - |
| 52 | Operating Lease Liabilities | def | 28,833,699 | (28,833,699) | - |
| 53 | Total | [D] | \$ 32,405,248 | \$ (32,405,248) | \$ - |
| 54 | <u>Deductions on Return Not Charged Against Book Income</u> | | | | |
| 55 | AFUDC-Debt (Net of Pre-Funded Amounts) | def | 1,739,474 | \$ (1,739,474) | - |
| 56 | Contribution Carryover | def | 145,155 | (145,155) | - |
| 57 | Cost of Removal | def | 32,852,559 | (32,852,559) | - |
| 58 | Deferred Fuel Costs | def | 65,129,931 | (65,129,931) | - |
| 59 | Demand Side Management | def | 669,339 | (669,339) | - |
| 60 | Environmental Remediation | def | 356,613 | - | 356,613 |
| 61 | Fuel Tax Credit | def | - | - | - |
| 62 | Interest Income/Expense on Disputed Tax | def | 89,719 | (89,719) | - |
| 63 | Internally Developed Software | def | 126,000 | (126,000) | - |
| 64 | Inventory Reserve | def | 38,119 | - | 38,119 |
| 65 | Mark to Market Adjustment | def | 1,720,669 | (1,720,669) | - |
| 66 | Non-Qualified Pension Plan | def | 107,176 | (78,676) | 28,500 |
| 67 | Payroll Tax Deferral | def | 2,460,273 | (58,168) | 2,402,105 |
| 68 | Performance Share Plan | def | 252,877 | (252,877) | - |
| 69 | Plant - Temporary | def | - | 223,768,959 | 223,768,959 |
| 70 | Plant - Permanent / Flowthrough | perm | - | - | - |
| 71 | Post Employment Benefit - Retiree Medical | def | 994,264 | (467,675) | 526,589 |
| 72 | Post Employment Benefit - Long Term Disability | def | 95,250 | (47,250) | 48,000 |
| 73 | Rate Refund | def | 18,109,848 | (18,109,848) | - |
| 74 | Regulatory Asset - Emergency Special Response | def | 1,476,502 | 0 | 1,476,502 |
| 75 | Regulatory Asset/Liability - Miscellaneous | def | 27,814,670 | (27,814,670) | - |
| 76 | Repair Expenditures (Includes 481A Adjustment) | def | 47,300,000 | (47,300,000) | - |
| 77 | Section 174 Expenditures | def | 7,200,000 | (7,200,000) | - |
| 78 | Section 174 - Section 59e Adjustment | def | 3,277,861 | (3,277,861) | - |
| 79 | Tax Depreciation | def | 611,936,676 | (611,936,676) | - |
| 80 | Total | [E] | \$ 823,892,975 | \$ (595,247,588) | \$ 228,645,386 |
| 81 | Adjustment for Split Year and Rounding | perm | 1,134,931 | (1,134,931) | - |
| 82 | Total | [F] | \$ 1,134,931 | \$ (1,134,931) | \$ - |
| 83 | Federal Taxable Net Income (A+B+C-D-E+F) | | \$ (151,092,142) | \$ 195,181,796 | \$ 44,089,654 |

Glossary of Terms:

| |
|---|
| def: deferred |
| perm: permanent |
| AFUDC: Allowance for Funds Used During Construction |
| ESOP: Employee Stock Option Plan |
| ITC - Investment Tax Credit |
| NOL: Net Operating Loss |
| NOx: Nitrous Oxide |

Notes:

Base Period and Test Year Period data are total company values.
Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

Please refer to Attachment SNN-12 to the Direct Testimony of Stephanie N. Niemi, "Test Year Cost of Service Model.xlsx," tab "NM_100_IS_Details," line nos. 419-756, for support.

Southwestern Public Service Company

**Income Tax Effect as Result of Applicant Joining
in a Consolidated Federal Income Tax Return**

(a) Base Period and (b) Test Year Period

For purposes of this rate case, there is no tax effect of applicant joining in a consolidated federal income tax return. For ratemaking purposes, Southwestern Public Service Company calculates tax on a standalone basis per Case Nos. 19-00170-UT and 20-00238-UT.

Southwestern Public Service Company

Accumulated Tax Deferrals

(a) Base Period Information

| Line No. | Accumulated Deferred Income Taxes | Beginning Balance 7/1/2021 | Activity 7/31/2021 | Activity 8/31/2021 | Activity 9/30/2021 | Activity 10/31/2021 | Activity 11/30/2021 |
|----------|--|----------------------------|---------------------|--------------------|----------------------|---------------------|---------------------|
| 1 | Long Term Deferred Tax Assets | | | | | | |
| 2 | Bad Debts | \$ 2,309,400 | \$ - | \$ 6,869 | \$ 245,521 | \$ - | \$ - |
| 3 | CIP/DSM - LT | 242,075 | - | 720 | (46,692) | - | - |
| 4 | Contributions Carryover | - | - | - | - | - | - |
| 5 | Contributions Carryover - Federal Only | 33,595 | - | - | 13,417 | - | - |
| 6 | Contributions Carryover - Kansas Only | 837 | - | (127) | (676) | - | - |
| 7 | Contributions Carryover - Kansas Only V/A | (757) | - | 115 | 642 | - | - |
| 8 | Contributions Carryover - New Mexico Only | 1,768 | - | 105 | 1,016 | - | - |
| 9 | Contributions Carryover - Oklahoma Only | 30 | - | (5) | 177 | - | - |
| 10 | Credit: Electric Vehicle | 7,500 | - | - | - | - | - |
| 11 | Credit: New Hire Retention | 11,000 | - | - | - | - | - |
| 12 | Credit: Research & Experimentation | 10,809,549 | - | - | 1,612,001 | - | - |
| 13 | Credit: Wind | 128,534,135 | - | - | 19,929,931 | - | - |
| 14 | Credit: Texas Research & Experimentation | - | - | - | - | - | - |
| 15 | Deferred Compensation Plan Reserve - LT | 1,252,729 | - | 3,726 | 14,209 | - | - |
| 16 | Deferred Fuel Costs - DTA | - | - | - | - | - | - |
| 17 | Employee Incentive Plans | 369,559 | - | 1,099 | 158,574 | - | - |
| 18 | Employee Retention - LT | - | - | - | - | - | - |
| 19 | Environmental Remediation - LT | 465,854 | - | 1,386 | (148,380) | - | - |
| 20 | Fuel Tax Cr - Inc Addback - LT | 1,493 | - | 4 | 1,554 | - | - |
| 21 | Interest Inc/Exp on Disputed Tax | 433,581 | - | 1,290 | 528 | - | - |
| 22 | Inventory Reserve - LT | 72,581 | - | 216 | - | - | - |
| 23 | Litigation Reserve - LT | - | - | - | - | - | - |
| 24 | Mark to Market Adjust - LT (DTA) | - | - | - | - | - | - |
| 25 | NOL: Federal | 55,063,332 | - | - | (2,482,908) | - | - |
| 26 | NOL: Kansas | 831 | - | - | (831) | - | - |
| 27 | NOL: New Mexico | 3,268,621 | - | - | 250,031 | - | - |
| 28 | NOL: Oklahoma | 58,355 | - | - | 21,387 | - | - |
| 29 | NOL: Texas | - | - | - | - | - | - |
| 30 | Nonplant Excess ADIT Rate Change DTA | 2,643,932 | (211,543) | (241,372) | (183,481) | (10,268) | (20,656) |
| 31 | Non-qualified Pension Plans LT | 109,841 | - | 327 | 5,955 | - | - |
| 32 | OCI - Non-qualified Pension (FAS 158) | 196,731 | - | 585 | (5,203) | - | - |
| 33 | OCI - Treasury | 172,401 | - | 513 | (3,555) | - | - |
| 34 | Operating Lease Liabilities | 106,326,776 | - | 316,264 | (1,582,185) | - | - |
| 35 | Payroll Tax Deferral | 1,082,180 | - | 3,219 | - | - | - |
| 36 | Performance Recognition Awards | 16,712 | - | 50 | 224 | - | - |
| 37 | Performance Share Plan - LT | 92,937 | - | 276 | (3,744) | - | - |
| 38 | Plant 190 - Income Statement (APB 11) | 91,546,145 | - | - | 70,273 | - | - |
| 39 | Plant Other Flowthrough - 190 (FAS 109) | (28,213,703) | - | 234,461 | 845,653 | - | - |
| 40 | Federal State Unamortized ITC (FAS 109) | 7,502 | (1,250) | (1,231) | (1,255) | (1,255) | (1,255) |
| 41 | Post Empl Benefits - Long Term Disability (FAS 112) | 63,627 | - | 189 | (7,689) | - | - |
| 42 | Post Empl Benefits - Retiree medical (FAS 106) | 2,648,266 | - | 7,877 | (73,057) | - | - |
| 43 | Rate Refund | 5,845,581 | - | 17,387 | 3,856 | - | - |
| 44 | Regulatory Asset/Liability - Transmission Attachment O | - | - | - | 283,456 | - | - |
| 45 | Renewable Energy Standard/Credit (RES/REC) | - | - | - | - | - | - |
| 46 | Section 174 - Section 59(e) Adjustment | 14,396,282 | - | 42,821 | 70,745 | - | - |
| 47 | State Tax Deduct Cash vs Accrual | 140,854 | - | (4,857) | 17,734 | - | - |
| 48 | Vacation Accrual | 1,130,241 | - | 3,362 | 27,742 | - | - |
| 49 | Total Long Term Deferred Tax Assets | \$ 401,142,376 | \$ (212,793) | \$ 395,269 | \$ 19,034,970 | \$ (11,524) | \$ (21,911) |

Southwestern Public Service Company

Accumulated Tax Deferrals

(a) Base Period Information

| Line No. | Accumulated Deferred Income Taxes | Activity 12/31/2021 | Activity 1/31/2022 | Activity 2/28/2022 | Activity 3/31/2022 | Activity 4/30/2022 | Activity 5/31/2022 |
|----------|--|----------------------|--------------------|--------------------|----------------------|--------------------|---------------------|
| 1 | Long Term Deferred Tax Assets | | | | | | |
| 2 | Bad Debts | \$ 122,305 | \$ - | \$ - | \$ 22,586 | \$ - | \$ - |
| 3 | CIP/DSM - LT | (46,691) | - | - | (28,015) | - | - |
| 4 | Contributions Carryover | - | - | - | - | - | - |
| 5 | Contributions Carryover - Federal Only | 13,289 | - | - | (60,301) | - | - |
| 6 | Contributions Carryover - Kansas Only | 10 | - | - | (43) | - | - |
| 7 | Contributions Carryover - Kansas Only V/A | - | - | - | - | - | - |
| 8 | Contributions Carryover - New Mexico Only | 816 | - | - | (3,705) | - | - |
| 9 | Contributions Carryover - Oklahoma Only | 11 | - | - | (213) | - | - |
| 10 | Credit: Electric Vehicle | - | - | - | - | - | - |
| 11 | Credit: New Hire Retention | - | - | - | - | - | - |
| 12 | Credit: Research & Experimentation | 156,301 | - | - | 236,404 | - | - |
| 13 | Credit: Wind | 29,095,892 | - | - | 26,943,131 | - | - |
| 14 | Credit: Texas Research & Experimentation | - | - | - | - | - | - |
| 15 | Deferred Compensation Plan Reserve - LT | 50,770 | - | - | 68,394 | - | - |
| 16 | Deferred Fuel Costs - DTA | - | - | - | - | - | - |
| 17 | Employee Incentive Plans | 108,346 | - | - | (423,596) | - | - |
| 18 | Employee Retention - LT | 2,019 | - | - | 6,058 | - | - |
| 19 | Environmental Remediation - LT | (146,353) | - | - | (148,614) | - | - |
| 20 | Fuel Tax Cr - Inc Addback - LT | - | - | - | - | - | - |
| 21 | Interest Inc/Exp on Disputed Tax | 29,814 | - | - | 17,261 | - | - |
| 22 | Inventory Reserve - LT | (8,509) | - | - | - | - | - |
| 23 | Litigation Reserve - LT | - | - | - | 502,254 | - | - |
| 24 | Mark to Market Adjust - LT (DTA) | - | - | - | - | - | - |
| 25 | NOL: Federal | 17,996,058 | - | - | (9,251,013) | - | - |
| 26 | NOL: Kansas | - | - | - | - | - | - |
| 27 | NOL: New Mexico | 1,568,355 | - | - | (856,106) | - | - |
| 28 | NOL: Oklahoma | - | - | - | - | - | - |
| 29 | NOL: Texas | - | - | - | - | - | - |
| 30 | Nonplant Excess ADIT Rate Change DTA | (69,859) | (66,664) | (40,915) | (46,628) | (32,265) | (112,298) |
| 31 | Non-qualified Pension Plans LT | (31,612) | - | - | 867 | - | - |
| 32 | OCI - Non-qualified Pension (FAS 158) | (10,826) | - | - | (3,917) | - | - |
| 33 | OCI - Treasury | (3,555) | - | - | (3,478) | - | - |
| 34 | Operating Lease Liabilities | (1,599,821) | - | - | (1,617,574) | - | - |
| 35 | Payroll Tax Deferral | (549,192) | - | - | 12,985 | - | - |
| 36 | Performance Recognition Awards | 5,852 | - | - | (6,598) | - | - |
| 37 | Performance Share Plan - LT | 7,992 | - | - | (71,671) | - | - |
| 38 | Plant 190 - Income Statement (APB 11) | (701,655) | - | - | (14,093) | - | - |
| 39 | Plant Other Flowthrough - 190 (FAS 109) | 332,575 | - | - | 315,472 | - | - |
| 40 | Federal State Unamortized ITC (FAS 109) | (1,255) | - | - | - | - | - |
| 41 | Post Empl Benefits - Long Term Disability (FAS 112) | (4,587) | - | - | (5,102) | - | - |
| 42 | Post Empl Benefits - Retiree medical (FAS 106) | (22,239) | - | - | (62,626) | - | - |
| 43 | Rate Refund | (3,191,675) | - | - | (798,869) | - | - |
| 44 | Regulatory Asset/Liability - Transmission Attachment O | (283,456) | - | - | - | - | - |
| 45 | Renewable Energy Standard/Credit (RES/REC) | - | - | - | - | - | - |
| 46 | Section 174 - Section 59(e) Adjustment | 150,557 | - | - | (545,343) | - | - |
| 47 | State Tax Deduct Cash vs Accrual | 80,897 | - | - | 7,250 | - | - |
| 48 | Vacation Accrual | (116,450) | - | - | 19,843 | - | - |
| 49 | Total Long Term Deferred Tax Assets | \$ 42,934,123 | \$ (66,664) | \$ (40,915) | \$ 14,204,997 | \$ (32,265) | \$ (112,298) |

Southwestern Public Service Company

Accumulated Tax Deferrals

(a) Base Period Information

| Line No. | Accumulated Deferred Income Taxes | Activity 6/30/2022 | Unadjusted Base Period 6/30/2022 | Base Period Adjustment | Adjusted Base Period 6/30/2022 | References |
|----------|--|----------------------|----------------------------------|------------------------|--------------------------------|---|
| 1 | Long Term Deferred Tax Assets | | | | | |
| 2 | Bad Debts | \$ 2,074 | \$ 2,708,757 | \$ - | \$ 2,708,757 | SchM-116 - Bad Debt |
| 3 | CIP/DSM - LT | (28,015) | 93,383 | (93,383) | - | SchM-179 - DSM/CIP |
| 4 | Contributions Carryover | - | - | - | - | |
| 5 | Contributions Carryover - Federal Only | - | - | - | - | |
| 6 | Contributions Carryover - Kansas Only | - | (0) | - | (0) | |
| 7 | Contributions Carryover - Kansas Only V/A | - | 0 | - | 0 | |
| 8 | Contributions Carryover - New Mexico Only | - | - | - | - | |
| 9 | Contributions Carryover - Oklahoma Only | - | 0 | - | 0 | |
| 10 | Credit: Electric Vehicle | - | 7,500 | - | 7,500 | SchM-119 - Electric Vehicle Credit |
| 11 | Credit: New Hire Retention | - | 11,000 | - | 11,000 | SchM-174 - New Hire Retention Credit |
| 12 | Credit: Research & Experimentation | 528,124 | 13,342,379 | - | 13,342,379 | SchM-137 - R&E Credit SchM-PTC - Deferred PTCs - Hale |
| 13 | Credit: Wind | 32,137,326 | 236,640,415 | (34,082,333) | 202,558,082 | SchM-PTC - Deferred PTCs - Sagamore |
| 14 | Credit: Texas Research & Experimentation | - | - | - | - | |
| 15 | Deferred Compensation Plan Reserve - LT | (97,433) | 1,292,395 | (1,292,395) | - | SchM-130 - Deferred Compensation Plan Reserve |
| 16 | Deferred Fuel Costs - DTA | - | - | - | - | |
| 17 | Employee Incentive Plans | 179,504 | 393,486 | - | 393,486 | SchM-109 - Employee Incentive |
| 18 | Employee Retention - LT | 6,058 | 14,135 | - | 14,135 | SchM-171 - Employee Retention |
| 19 | Environmental Remediation - LT | 363,743 | 387,635 | - | 387,635 | SchM-103 - Environmental Remediation |
| 20 | Fuel Tax Cr - Inc Addback - LT | - | 3,052 | - | 3,052 | SchM-102 - Fuel Tax Credit - Inc Addback |
| 21 | Interest Inc/Exp on Disputed Tax | (67,630) | 414,844 | (414,844) | - | SchM-178 - Interest Income on Disputed Tax |
| 22 | Inventory Reserve - LT | - | 64,288 | - | 64,288 | SchM-118 - Inventory Reserve |
| 23 | Litigation Reserve - LT | (212,063) | 290,191 | - | 290,191 | SchM-127 - Litigation Reserve |
| 24 | Mark to Market Adjust - LT (DTA) | - | - | - | - | |
| 25 | NOL: Federal | (3,194,335) | 58,131,133 | (58,131,133) | - | SchM-203 - Fed NOL Benefit |
| 26 | NOL: Kansas | - | - | - | - | |
| 27 | NOL: New Mexico | (284,165) | 3,946,736 | 6,703,812 | 10,650,548 | SchM-205 - State Only NOL SchM_NOL - NOL Excess ADIT |
| 28 | NOL: Oklahoma | 231 | 79,974 | (79,974) | - | SchM-205 - State Only NOL SchM_NOL - NOL Excess ADIT |
| 29 | NOL: Texas | - | - | 12,657,983 | 12,657,983 | SchM-205 - State Only NOL SchM_NOL - NOL Excess ADIT |
| 30 | Nonplant Excess ADIT Rate Change DTA | (199,935) | 1,408,048 | (1,408,048) | - | SchM-222 - FAS-109 Rate Change |
| 31 | Non-qualified Pension Plans LT | 867 | 86,244 | (0) | 86,244 | SchM-134 - Non-Qualified Pension Plans - 190 |
| 32 | OCI - Non-qualified Pension (FAS 158) | (3,917) | 173,452 | (173,452) | - | SchM-189 - OCI Treasury |
| 33 | OCI - Treasury | (3,516) | 158,810 | (158,810) | - | SchM-189 - OCI Treasury |
| 34 | Operating Lease Liabilities | (1,636,794) | 100,206,667 | - | 100,206,667 | SchM-299 - Operating Lease |
| 35 | Payroll Tax Deferral | - | 549,192 | - | 549,192 | SchM-301 - Cares Act Payroll Deferral |
| 36 | Performance Recognition Awards | 1,073 | 17,313 | - | 17,313 | SchM-226 - Performance Recognition Award |
| 37 | Performance Share Plan - LT | 9,880 | 35,670 | (35,670) | - | SchM-136 - Performance Share Plan |
| 38 | Plant 190 - Income Statement (APB 11) | (14,093) | 90,886,577 | 107 | 90,886,684 | Plant 190 - Income Statement (APB 11) |
| 39 | Plant Other Flowthrough - 190 (FAS 109) | 315,472 | (26,170,070) | 26,170,070 | - | SchM-222 - FAS-109 Rate Change |
| 40 | Federal State Unamortized ITC (FAS 109) | - | 0 | (0) | - | SchM-222 - FAS-109 Rate Change |
| 41 | Post Empl Benefits - Long Term Disability (FAS 112) | (3,883) | 42,554 | - | 42,554 | SchM-112 - Post Employment Benefits FAS 112 |
| 42 | Post Empl Benefits - Retiree medical (FAS 106) | (64,021) | 2,434,200 | - | 2,434,200 | SchM-111 - Post Employment Benefits - FAS 106(Short Term) |
| 43 | Rate Refund | (55,864) | 1,820,416 | (1,820,416) | - | SchM-152 - Rate Refund |
| 44 | Regulatory Asset/Liability - Transmission Attachment O | 344,193 | 344,193 | (344,193) | - | SchM-187 - Reg Asset/Liability Transmission Attachment O |
| 45 | Renewable Energy Standard/Credit (RES/REC) | 91,276 | 91,276 | (91,276) | - | SchM-195 - Renewable Energy Standard |
| 46 | Section 174 - Section 59(e) Adjustment | (545,343) | 13,569,718 | (13,569,718) | - | SchM-261 - Section 59e Adjustment |
| 47 | State Tax Deduct Cash vs Accrual | (29,503) | 212,376 | (212,376) | - | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 |
| 48 | Vacation Accrual | 84,733 | 1,149,471 | - | 1,149,471 | SchM-108 - Accrued Vacation Paid |
| 49 | Total Long Term Deferred Tax Assets | \$ 27,624,042 | \$ 504,837,410 | \$ (66,376,050) | \$ 438,461,360 | |

Southwestern Public Service Company

Accumulated Tax Deferrals

(a) Base Period Information

| Line No. | Accumulated Deferred Income Taxes | Beginning Balance 7/1/2021 | Activity 7/31/2021 | Activity 8/31/2021 | Activity 9/30/2021 | Activity 10/31/2021 | Activity 11/30/2021 |
|----------|--|----------------------------|---------------------|-----------------------|------------------------|---------------------|---------------------|
| 50 | Long Term Deferred Tax Liabilities | | | | | | |
| 51 | Book Unamort Cost of Reacquired Debt | \$ (4,591,581) | \$ - | \$ (13,657) | \$ 47,350 | \$ - | \$ - |
| 52 | CIP/DSM-Advertising | (13,313) | - | (40) | 10,295 | - | - |
| 53 | Deferred Fuel Costs | (18,536,138) | - | (55,135) | (6,286,877) | - | - |
| 54 | Mark to Market Adjustment | (206,672) | - | (615) | (420,908) | - | - |
| 55 | Nonplant Excess ADIT Rate Change DTL | (11,720,165) | 73,128 | 42,060 | 63,427 | 3,550 | 7,140 |
| 56 | OCI - Pension FAS 158 | (598) | - | (2) | - | - | - |
| 57 | Operating Lease Assets | (106,326,776) | - | (316,264) | 1,582,185 | - | - |
| 58 | Pension Expense (DTL) | (35,177,286) | - | (104,633) | 489,907 | - | - |
| 59 | Plant - 281 - Income Statement (APB 11) | (1,052,245) | - | - | 7,646 | - | - |
| 60 | Plant - 282 - Income Statement (APB 11) | (1,355,145,674) | - | 35 | (22,764,672) | - | - |
| 61 | Plant - 283 - Income Statement (APB 11) | (20,674,739) | - | - | 286,268 | - | - |
| 62 | Plant Other Flowthrough - 282 (FAS 109) | 523,693,036 | - | (3,206,203) | (5,489,530) | - | - |
| 63 | Plant AFUDC Equity (FAS 109) | (41,422,031) | - | (158,614) | 91,591 | - | - |
| 64 | Rate Case / Restructuring Expense | (6,089,428) | - | (18,113) | (5,168,330) | - | - |
| 65 | Rate Change on FIN48 Temporary Items | 2 | - | - | - | - | - |
| 66 | Regulatory Asset/Liability - Transmission Attachment O | (469,903) | - | (1,398) | 471,301 | - | - |
| 67 | Regulatory Asset - Emergency Special Response | (545,197) | - | (1,622) | (173,326) | - | - |
| 68 | Regulatory Asset - Miscellaneous | (15,083,030) | - | (44,864) | 4,748,096 | - | - |
| 69 | Renewable Energy Standard | (889,786) | - | (2,647) | 23,865 | - | - |
| 70 | State Tax Deduct Cash vs Accrual | (368,309) | - | (1,325) | - | - | - |
| 71 | Texas Margin Tax | (540,047) | - | - | (93,147) | - | - |
| 72 | Total Long Term Deferred Tax Liabilities | \$ (1,095,159,879) | \$ 73,128 | \$ (3,883,036) | \$ (32,574,859) | \$ 3,550 | \$ 7,140 |
| 73 | Total Accumulated Deferred Income Taxes | \$ (694,017,503) | \$ (139,665) | \$ (3,487,766) | \$ (13,539,889) | \$ (7,974) | \$ (14,771) |
| 74 | Accumulated Deferred Taxes - 190 | \$ 401,142,376 | \$ (212,793) | \$ 395,269 | \$ 19,034,970 | \$ (11,524) | \$ (21,911) |
| 75 | Accumulated Deferred Taxes - 281 | \$ (1,052,245) | \$ - | \$ - | \$ 7,646 | \$ - | \$ - |
| 76 | Accumulated Deferred Taxes - 282 | \$ (872,874,668) | \$ - | \$ (3,364,783) | \$ (28,162,612) | \$ - | \$ - |
| 77 | Accumulated Deferred Taxes - 283 | \$ (221,232,966) | \$ 73,128 | \$ (518,253) | \$ (4,419,893) | \$ 3,550 | \$ 7,140 |
| | | \$ (694,017,503) | \$ (139,665) | \$ (3,487,766) | \$ (13,539,889) | \$ (7,974) | \$ (14,771) |

Note: Amounts may appear to not total or tie due to rounding.

Glossary of Terms:

ADIT = Accumulated Deferred Income Taxes
AFUDC = Allowance for Funds Used During Construction
APB = Accounting Principles Board
CIP = Conservation Incentive Program
DSM = Demand Side Management
DTA = Deferred Tax Asset
DTL = Deferred Tax Liability
FAS = Financial Accounting Standard
FIN = Financial Interpretation
ITC = Investment Tax Credit
NOL = Net Operating Loss
OCI = Other Comprehensive Income
VA = Valuation Allowance

Explanation of Adjustments

Please refer to Attachment SNN-2, pages 112 to 130 to the Direct Testimony of Stephanie N. Niemi for Adjusted Base Period adjustments to ADIT related items.

Southwestern Public Service Company

Accumulated Tax Deferrals

(a) Base Period Information

| Line No. | Accumulated Deferred Income Taxes | Activity 12/31/2021 | Activity 1/31/2022 | Activity 2/28/2022 | Activity 3/31/2022 | Activity 4/30/2022 | Activity 5/31/2022 |
|----------|--|------------------------|--------------------|--------------------|------------------------|--------------------|--------------------|
| 50 | Long Term Deferred Tax Liabilities | | | | | | |
| 51 | Book Unamort Cost of Reacquired Debt | \$ 47,350 | \$ - | \$ - | \$ 46,321 | \$ - | \$ - |
| 52 | CIP/DSM-Advertising | 1,146 | - | - | 1,146 | - | - |
| 53 | Deferred Fuel Costs | (8,827,504) | - | - | (1,068,334) | - | - |
| 54 | Mark to Market Adjustment | 451,601 | - | - | (189,912) | - | - |
| 55 | Nonplant Excess ADIT Rate Change DTL | 24,149 | 22,871 | 14,037 | 15,997 | 11,069 | 38,527 |
| 56 | OCI - Pension FAS 158 | - | - | - | - | - | - |
| 57 | Operating Lease Assets | 1,599,821 | - | - | 1,617,574 | - | - |
| 58 | Pension Expense (DTL) | 544,639 | - | - | 501,691 | - | - |
| 59 | Plant - 281 - Income Statement (APB 11) | 8,963 | - | - | 11,819 | - | - |
| 60 | Plant - 282 - Income Statement (APB 11) | (20,123,214) | - | - | (14,323,694) | - | - |
| 61 | Plant - 283 - Income Statement (APB 11) | 1,341,557 | - | - | 379,009 | - | - |
| 62 | Plant Other Flowthrough - 282 (FAS 109) | (4,957,720) | - | - | (3,855,393) | - | - |
| 63 | Plant AFUDC Equity (FAS 109) | 504,427 | - | - | 381,840 | - | - |
| 64 | Rate Case / Restructuring Expense | (4,702,873) | - | - | (2,957,893) | - | - |
| 65 | Rate Change on FIN48 Temporary Items | - | - | - | - | - | - |
| 66 | Regulatory Asset/Liability - Transmission Attachment O | (154,138) | - | - | (42,583) | - | - |
| 67 | Regulatory Asset - Emergency Special Response | (49,257) | - | - | (12,408) | - | - |
| 68 | Regulatory Asset - Miscellaneous | 3,573,297 | - | - | 3,801,663 | - | - |
| 69 | Renewable Energy Standard | 108,225 | - | - | 219,787 | - | - |
| 70 | State Tax Deduct Cash vs Accrual | 369,634 | - | - | - | - | - |
| 71 | Texas Margin Tax | (218,404) | - | - | (16,941) | - | - |
| 72 | Total Long Term Deferred Tax Liabilities | \$ (30,458,300) | \$ 22,871 | \$ 14,037 | \$ (15,490,312) | \$ 11,069 | \$ 38,527 |
| 73 | Total Accumulated Deferred Income Taxes | \$ 12,475,824 | \$ (43,793) | \$ (26,878) | \$ (1,285,315) | \$ (21,196) | \$ (73,771) |
| 74 | Accumulated Deferred Taxes - 190 | \$ 42,934,123 | \$ (66,664) | \$ (40,915) | \$ 14,204,997 | \$ (32,265) | \$ (112,298) |
| 75 | Accumulated Deferred Taxes - 281 | \$ 8,963 | \$ - | \$ - | \$ 11,819 | \$ - | \$ - |
| 76 | Accumulated Deferred Taxes - 282 | \$ (24,576,508) | \$ - | \$ - | \$ (17,797,247) | \$ - | \$ - |
| 77 | Accumulated Deferred Taxes - 283 | \$ (5,890,755) | \$ 22,871 | \$ 14,037 | \$ 2,295,117 | \$ 11,069 | \$ 38,527 |
| | | \$ 12,475,824 | \$ (43,793) | \$ (26,878) | \$ (1,285,315) | \$ (21,196) | \$ (73,771) |

Note: Amounts may appear to not total or tie due to rounding.

Glossary of Terms:

ADIT = Accumulated Deferred Income Taxes
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CIP = Conservation Incentive Program
DSM = Demand Side Management
DTA = Deferred Tax Asset
DTL = Deferred Tax Liability
FAS = Financial Accounting Standard
FIN = Financial Interpretation
ITC = Investment Tax Credit
NOL = Net Operating Loss
OCI = Other Comprehensive Income
VA = Valuation Allowance

Explanation of Adjustments

Please refer to Attachment SNN-2, pages 112 to 130 to the Direct Testimony of Stephanie N. Niemi for Adjusted Base Period adjustments to ADIT related items.

Southwestern Public Service Company

Accumulated Tax Deferrals

(a) Base Period Information

| Line No. | Accumulated Deferred Income Taxes | Activity 6/30/2022 | Unadjusted Base Period 6/30/2022 | Base Period Adjustment | Adjusted Base Period 6/30/2022 | References |
|----------|--|------------------------|----------------------------------|-------------------------|--------------------------------|--|
| 50 | Long Term Deferred Tax Liabilities | | | | | |
| 51 | Book Unamort Cost of Reacquired Debt | \$ 46,835 | \$ (4,417,383) | \$ - | \$ (4,417,383) | SchM-128 - Book Unamort. Cost Of Reacquired Debt |
| 52 | CIP/DSM-Advertising | (4,368) | (5,132) | 5,132 | - | SchM-179 - DSM/CIP |
| 53 | Deferred Fuel Costs | 1,644,151 | (33,129,837) | 33,129,837 | - | SchM-186 - Deferred Fuel Costs |
| 54 | Mark to Market Adjustment | (224,877) | (591,382) | 591,382 | - | SchM-207 - Mark to Market Adjust |
| 55 | Nonplant Excess ADIT Rate Change DTL | 68,593 | (11,335,617) | 11,335,617 | - | SchM-293 - Rate Change |
| 56 | OCI - Pension FAS 158 | - | (600) | 600 | - | SchM-189 - OCI Treasury |
| 57 | Operating Lease Assets | 1,636,794 | (100,206,667) | (0) | (100,206,667) | SchM-299 - Operating Lease |
| 58 | Pension Expense (DTL) | 85,171 | (33,660,511) | 0 | (33,660,511) | SchM-107 - Pension Expense |
| 59 | Plant - 281 - Income Statement (APB 11) | 11,819 | (1,011,998) | - | (1,011,998) | Plant - 281 - Income Statement (APB 11) |
| 60 | Plant - 282 - Income Statement (APB 11) | (14,325,726) | (1,426,682,946) | 33,357,136 | (1,393,325,810) | Plant - 282 - Income Statement (APB 11) |
| 61 | Plant - 283 - Income Statement (APB 11) | 379,009 | (18,288,896) | 0 | (18,288,896) | Plant - 283 - Income Statement (APB 11) |
| 62 | Plant Other Flowthrough - 282 (FAS 109) | (3,855,393) | 502,328,797 | (502,328,797) | - | SchM-273 - Regulatory Liability - Rate Change |
| 63 | Plant AFUDC Equity (FAS 109) | 381,840 | (40,220,949) | 40,220,949 | - | SchM-225 - AFUDC |
| 64 | Rate Case / Restructuring Expense | 17,014,735 | (1,921,901) | 0 | (1,921,901) | SchM-138 - Rate Case Expense |
| 65 | Rate Change on FIN48 Temporary Items | - | 2 | (2) | - | SchM-295 - Rate Change on Fin 48 Temp Items - Reg |
| 66 | Regulatory Asset/Liability - Transmission Attachment O | 196,721 | - | - | - | |
| 67 | Regulatory Asset - Emergency Special Response | (94,599) | (876,409) | (0) | (876,409) | SchM-300 - Reg A/L - Emergency Spec Response |
| 68 | Regulatory Asset - Miscellaneous | (18,331,958) | (21,336,795) | 21,336,795 | - | SchM-275 - Reg Asset - Miscellaneous |
| 69 | Renewable Energy Standard | 540,556 | - | - | - | |
| 70 | State Tax Deduct Cash vs Accrual | - | - | - | - | |
| 71 | Texas Margin Tax | 3,586 | (864,952) | 0 | (864,952) | SchM-192 - Texas Margin Tax |
| 72 | Total Long Term Deferred Tax Liabilities | \$ (14,827,110) | \$ (1,192,223,175) | \$ (362,351,351) | \$ (1,554,574,525) | |
| 73 | Total Accumulated Deferred Income Taxes | \$ 12,796,932 | \$ (687,385,765) | \$ (428,727,401) | \$ (1,116,113,166) | |
| 74 | Accumulated Deferred Taxes - 190 | \$ 27,624,042 | \$ 504,837,410 | \$ (66,376,050) | \$ 438,461,360 | Attachment SNN-12, "Base Period Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 605 |
| 75 | Accumulated Deferred Taxes - 281 | \$ 11,819 | \$ (1,011,998) | \$ - | \$ (1,011,998) | Attachment SNN-12, "Base Period Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 610 |
| 76 | Accumulated Deferred Taxes - 282 | \$ (17,799,279) | \$ (964,575,097) | \$ (428,750,713) | \$ (1,393,325,810) | Attachment SNN-12, "Base Period Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 764 |
| 77 | Accumulated Deferred Taxes - 283 | \$ 2,960,350 | \$ (226,636,079) | \$ 66,399,362 | \$ (160,236,718) | Attachment SNN-12, "Base Period Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 806 |
| | | \$ 12,796,932 | \$ (687,385,765) | \$ (428,727,401) | \$ (1,116,113,166) | Attachment SNN-1, page 9, line 21 |

Note: Amounts may appear to not total or tie due to rounding.

Glossary of Terms:

ADIT = Accumulated Deferred Income Taxes
 AFUDC = Allowance for Funds Used During Construction
 APB = Accounting Principles Board
 CIP = Conservation Incentive Program
 DSM = Demand Side Management
 DTA = Deferred Tax Asset
 DTL = Deferred Tax Liability
 FAS = Financial Accounting Standard
 FIN = Financial Interpretation
 ITC = Investment Tax Credit
 NOL = Net Operating Loss
 OCI = Other Comprehensive Income
 V/A = Valuation Allowance

Explanation of Adjustments

Please refer to Attachment SNN-2, pages 112 to 130 to the Direct Testimony of Stephanie N. Niemi for Adjusted Base Period adjustments to ADIT related items.

Southwestern Public Service Company

Accumulated Tax Deferrals

Linkage Period Information

| Line No. | Adjusted Base Period Beginning 7/1/2022 | Adjustments from Base Period to Linkage Period | Linkage Period Ending 6/30/2023 | References |
|----------|---|--|---------------------------------|--|
| 1 | Long Term Deferred Tax Assets | | | |
| 2 | \$ 2,708,757 | \$ 2,573 | \$ 2,711,329 | SchM-116 - Bad Debt |
| 3 | - | - | - | SchM-179 - DSM/CIP |
| 4 | - | - | - | |
| 5 | - | - | - | |
| 6 | (0) | - | (0) | |
| 7 | 0 | - | 0 | |
| 8 | - | - | - | |
| 9 | 0 | - | 0 | |
| 10 | 7,500 | - | 7,500 | SchM-119 - Electric Vehicle Credit |
| 11 | 11,000 | - | 11,000 | SchM-174 - New Hire Retention Credit |
| 12 | 13,342,379 | - | 13,342,379 | SchM-137 - R&E Credit |
| 13 | 202,558,082 | - | 202,558,082 | SchM-PTC - Deferred PTCs - HaleSchM-PTC - Deferred PTCs - Sagamore |
| 14 | - | - | - | |
| 15 | - | - | - | SchM-130 - Deferred Compensation Plan Reserve |
| 16 | - | - | - | |
| 17 | 393,486 | 374 | 393,859 | SchM-109 - Employee Incentive |
| 18 | 14,135 | 13 | 14,149 | SchM-171 - Employee Retention |
| 19 | 387,635 | 368 | 388,003 | SchM-103 - Environmental Remediation |
| 20 | 3,052 | 3 | 3,055 | SchM-102 - Fuel Tax Credit - Inc Addback |
| 21 | - | - | - | SchM-178 - Interest Income on Disputed Tax |
| 22 | 64,288 | 61 | 64,349 | SchM-118 - Inventory Reserve |
| 23 | 290,191 | 276 | 290,467 | SchM-127 - Litigation Reserve |
| 24 | - | - | - | |
| 25 | - | - | - | SchM-203 - Fed NOL Benefit |
| 26 | - | - | - | |
| 27 | 10,650,548 | - | 10,650,548 | SchM-205 - State Only NOLSchM_NOL - NOL Excess ADIT |
| 28 | - | - | - | SchM-205 - State Only NOLSchM_NOL - NOL Excess ADIT |
| 29 | 12,657,983 | - | 12,657,983 | SchM-205 - State Only NOLSchM_NOL - NOL Excess ADIT |

Southwestern Public Service Company

Accumulated Tax Deferrals

Linkage Period Information

| Line No. | Adjusted Base Period Beginning 7/1/2022 | Adjustments from Base Period to Linkage Period | Linkage Period Ending 6/30/2023 | References |
|----------|---|--|---------------------------------|---|
| 30 | - | - | - | SchM-222 - FAS-109 Rate Change |
| 31 | 86,244 | (38,148) | 48,096 | SchM-134 - Non-Qualified Pension Plans - 190 |
| 32 | - | - | - | SchM-189 - OCI Treasury |
| 33 | - | - | - | SchM-189 - OCI Treasury |
| 34 | 100,206,667 | 95,168 | 100,301,835 | SchM-299 - Operating Lease |
| 35 | 549,192 | 522 | 549,714 | SchM-301 - Cares Act Payroll Deferral |
| 36 | 17,313 | 16 | 17,330 | SchM-226 - Performance Recognition Award |
| 37 | - | - | - | SchM-136 - Performance Share Plan |
| 38 | 90,886,684 | (15,289,470) | 75,597,214 | Plant 190 - Income Statement (APB 11) |
| 39 | - | - | - | SchM-222 - FAS-109 Rate Change |
| 40 | - | - | - | SchM-222 - FAS-109 Rate Change |
| 41 | 42,554 | (15,990) | 26,564 | SchM-112 - Post Employment Benefits FAS 112 |
| 42 | 2,434,200 | (140,805) | 2,293,395 | SchM-111 - Post Employment Benefits - FAS 106(Short Term) |
| 43 | - | - | - | SchM-152 - Rate Refund |
| 44 | - | - | - | SchM-187 - Reg Asset/Liability Transmission Attachment O |
| 45 | - | - | - | SchM-195 - Renewable Energy Standard |
| 46 | - | - | - | SchM-261 - Section 59e Adjustment |
| 47 | - | - | - | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 |
| 48 | 1,149,471 | 1,092 | 1,150,562 | SchM-108 - Accrued Vacation Paid |
| 49 | \$ 438,461,360 | \$ (15,383,948) | \$ 423,077,411 | |
| 50 | Long Term Deferred Tax Liabilities | | | |
| 51 | \$ (4,417,383) | \$ (4,195) | \$ (4,421,578) | SchM-128 - Book Unamort. Cost Of Reacquired Debt |
| 52 | - | - | - | SchM-179 - DSM/CIP |
| 53 | - | - | - | SchM-186 - Deferred Fuel Costs |
| 54 | - | - | - | SchM-207 - Mark to Market Adjust |
| 55 | - | - | - | SchM-293 - Rate Change |
| 56 | - | - | - | SchM-189 - OCI Treasury |
| 57 | (100,206,667) | (95,168) | (100,301,835) | SchM-299 - Operating Lease |
| 58 | (33,660,511) | 675,827 | (32,984,684) | SchM-107 - Pension Expense |
| 59 | (1,011,998) | 74,967 | (937,031) | Plant - 281 - Income Statement (APB 11) |
| 60 | (1,393,325,810) | (22,552,234) | (1,415,878,044) | Plant - 282 - Income Statement (APB 11) |
| 61 | (18,288,896) | 587,383 | (17,701,512) | Plant - 283 - Income Statement (APB 11) |
| 62 | - | - | - | SchM-273 - Regulatory Liability - Rate Change |
| 63 | - | - | - | SchM-225 - AFUDC |
| 64 | (1,921,901) | (1,825) | (1,923,726) | SchM-138 - Rate Case Expense |
| 65 | - | - | - | SchM-295 - Rate Change on Fin 48 Temp Items - Reg |
| 66 | - | - | - | |
| 67 | (876,409) | - | (876,409) | SchM-300 - Reg A/L - Emergency Spec Response |
| 68 | - | - | - | SchM-275 - Reg Asset - Miscellaneous |

Southwestern Public Service Company

Accumulated Tax Deferrals

Linkage Period Information

| Line No. | | Adjusted Base Period Beginning 7/1/2022 | Adjustments from Base Period to Linkage Period | Linkage Period Ending 6/30/2023 | References |
|----------|---|--|--|------------------------------------|--|
| 69 | Renewable Energy Standard | - | - | - | |
| 70 | State Tax Deduct Cash vs Accrual | - | - | - | |
| 71 | Texas Margin Tax | (864,952) | (2) | (864,954) | SchM-192 - Texas Margin Tax |
| 72 | Total Long Term Deferred Tax Liabilities | \$ (1,554,574,525) | \$ (21,315,248) | \$ (1,575,889,774) | |
| 73 | Total Accumulated Deferred Income Taxes | \$ (1,116,113,166) | \$ (36,699,196) | \$ (1,152,812,362) | |
| 74 | Accumulated Deferred Taxes - 190 | \$ 438,461,360 | \$ (15,383,948) | \$ 423,077,411 | Attachment SNN-12, "Test Year Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 611 |
| 75 | Accumulated Deferred Taxes - 281 | \$ (1,011,998) | \$ 74,967 | \$ (937,031) | Attachment SNN-12, "Test Year Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 616 |
| 76 | Accumulated Deferred Taxes - 282 | \$ (1,393,325,810) | \$ (22,552,234) | \$ (1,415,878,044) | Attachment SNN-12, "Test Year Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 770 |
| 77 | Accumulated Deferred Taxes - 283 | \$ (160,236,718) | \$ 1,162,019 | \$ (159,074,698) | Attachment SNN-12, "Test Year Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 812 |
| | | \$ (1,116,113,166) | \$ (36,699,196) | \$ (1,152,812,362) | Attachment SNN-5, page 9, line 21 |

Explanation of Adjustments

Please refer to Attachment SNN-6, pages 282 to 353 to the Direct Testimony of Stephanie N. Niemi for Linkage Period adjustments to ADIT related items.

Southwestern Public Service Company

Accumulated Tax Deferrals

(b) Test Year Information

| Line No. | Linkage Period Beginning 7/1/2023 | Adjustments from | | Test Year Ending 6/30/2024 | References |
|----------|--------------------------------------|-----------------------------|-----------------------------|----------------------------|--|
| | | Linkage Period to Test Year | Linkage Period to Test Year | | |
| 1 | Long Term Deferred Tax Assets | | | | |
| 2 | \$ 2,711,329 | \$ - | \$ - | 2,711,329 | SchM-116 - Bad Debt |
| 3 | - | - | - | - | SchM-179 - DSM/CIP |
| 4 | - | - | - | - | |
| 5 | - | - | - | - | |
| 6 | (0) | - | - | (0) | |
| 7 | 0 | - | - | 0 | |
| 8 | - | - | - | - | |
| 9 | 0 | - | - | 0 | |
| 10 | 7,500 | - | - | 7,500 | SchM-119 - Electric Vehicle Credit |
| 11 | 11,000 | - | - | 11,000 | SchM-174 - New Hire Retention Credit |
| 12 | 13,342,379 | - | - | 13,342,379 | SchM-137 - R&E Credit |
| 13 | 202,558,082 | 162,456,308 | - | 365,014,389 | SchM-PTC - Deferred PTCs - HaleSchM-PTC - Deferred PTCs - Sagamore |
| 14 | - | - | - | - | |
| 15 | - | - | - | - | SchM-130 - Deferred Compensation Plan Reserve |
| 16 | - | - | - | - | |
| 17 | 393,859 | - | - | 393,859 | SchM-109 - Employee Incentive |
| 18 | 14,149 | - | - | 14,149 | SchM-171 - Employee Retention |
| 19 | 388,003 | - | - | 388,003 | SchM-103 - Environmental Remediation |
| 20 | 3,055 | - | - | 3,055 | SchM-102 - Fuel Tax Credit - Inc Addback |
| 21 | - | - | - | - | SchM-178 - Interest Income on Disputed Tax |
| 22 | 64,349 | - | - | 64,349 | SchM-118 - Inventory Reserve |
| 23 | 290,467 | - | - | 290,467 | SchM-127 - Litigation Reserve |
| 24 | - | - | - | - | |
| 25 | - | - | - | - | SchM-203 - Fed NOL Benefit |
| 26 | - | - | - | - | |
| 27 | 10,650,548 | - | - | 10,650,548 | SchM-205 - State Only NOLSchM_NOL - NOL Excess ADIT |
| 28 | - | - | - | - | SchM-205 - State Only NOLSchM_NOL - NOL Excess ADIT |
| 29 | 12,657,983 | - | - | 12,657,983 | SchM-205 - State Only NOLSchM_NOL - NOL Excess ADIT |

Southwestern Public Service Company

Accumulated Tax Deferrals

(b) Test Year Information

| Line No. | | Linkage Period Beginning 7/1/2023 | Adjustments from Linkage Period to Test Year | Test Year Ending 6/30/2024 | References |
|----------|--|-----------------------------------|--|----------------------------|---|
| 30 | Nonplant Excess ADIT Rate Change DTA | - | - | - | SchM-222 - FAS-109 Rate Change |
| 31 | Non-qualified Pension Plans LT | 48,096 | (3,184) | 44,912 | SchM-134 - Non-Qualified Pension Plans - 190 |
| 32 | OCI - Non-qualified Pension (FAS 158) | - | - | - | SchM-189 - OCI Treasury |
| 33 | OCI - Treasury | - | - | - | SchM-189 - OCI Treasury |
| 34 | Operating Lease Liabilities | 100,301,835 | - | 100,301,835 | SchM-299 - Operating Lease |
| 35 | Payroll Tax Deferral | 549,714 | - | 549,714 | SchM-301 - Cares Act Payroll Deferral |
| 36 | Performance Recognition Awards | 17,330 | - | 17,330 | SchM-226 - Performance Recognition Award |
| 37 | Performance Share Plan - LT | - | - | - | SchM-136 - Performance Share Plan |
| 38 | Plant 190 - Income Statement (APB 11) | 75,597,214 | (132,287) | 75,464,927 | Plant 190 - Income Statement (APB 11) |
| 39 | Plant Other Flowthrough - 190 (FAS 109) | - | - | - | SchM-222 - FAS-109 Rate Change |
| 40 | Federal State Unamortized ITC (FAS 109) | - | - | - | SchM-222 - FAS-109 Rate Change |
| 41 | Post Empl Benefits - Long Term Disability (FAS 112) | 26,564 | (5,362) | 21,201 | SchM-112 - Post Employment Benefits FAS 112 |
| 42 | Post Empl Benefits - Retiree medical (FAS 106) | 2,293,395 | (58,829) | 2,234,565 | SchM-111 - Post Employment Benefits - FAS 106(Short Term) |
| 43 | Rate Refund | - | - | - | SchM-152 - Rate Refund |
| 44 | Regulatory Asset/Liability - Transmission Attachment O | - | - | - | SchM-187 - Reg Asset/Liability Transmission Attachment O |
| 45 | Renewable Energy Standard/Credit (RES/REC) | - | - | - | SchM-195 - Renewable Energy Standard |
| 46 | Section 174 - Section 59(e) Adjustment | - | - | - | SchM-261 - Section 59e Adjustment |
| 47 | State Tax Deduct Cash vs Accrual | - | - | - | SchM-146 - State Tax Deduction Cash Vs Accrual - 190 |
| 48 | Vacation Accrual | 1,150,562 | - | 1,150,562 | SchM-108 - Accrued Vacation Paid |
| 49 | Total Long Term Deferred Tax Assets | \$ 423,077,411 | \$ 162,256,645 | \$ 585,334,056 | |
| 50 | <u>Long Term Deferred Tax Liabilities</u> | | | | |
| 51 | Book Unamort Cost of Reacquired Debt | \$ (4,421,578) | \$ - | \$ (4,421,578) | SchM-128 - Book Unamort. Cost Of Reacquired Debt |
| 52 | CIP/DSM-Advertising | - | - | - | SchM-179 - DSM/CIP |
| 53 | Deferred Fuel Costs | - | - | - | SchM-186 - Deferred Fuel Costs |
| 54 | Mark to Market Adjustment | - | - | - | SchM-207 - Mark to Market Adjust |
| 55 | Nonplant Excess ADIT Rate Change DTL | - | - | - | SchM-293 - Rate Change |
| 56 | OCI - Pension FAS 158 | - | - | - | SchM-189 - OCI Treasury |
| 57 | Operating Lease Assets | (100,301,835) | - | (100,301,835) | SchM-299 - Operating Lease |
| 58 | Pension Expense (DTL) | (32,984,684) | 43,738 | (32,940,947) | SchM-107 - Pension Expense |
| 59 | Plant - 281 - Income Statement (APB 11) | (937,031) | 30,842 | (906,189) | Plant - 281 - Income Statement (APB 11) |
| 60 | Plant - 282 - Income Statement (APB 11) | (1,415,878,044) | 3,438,073 | (1,412,439,970) | Plant - 282 - Income Statement (APB 11) |
| 61 | Plant - 283 - Income Statement (APB 11) | (17,701,512) | (252,077) | (17,953,589) | Plant - 283 - Income Statement (APB 11) |
| 62 | Plant Other Flowthrough - 282 (FAS 109) | - | - | - | SchM-273 - Regulatory Liability - Rate Change |
| 63 | Plant AFUDC Equity (FAS 109) | - | - | - | SchM-225 - AFUDC |
| 64 | Rate Case / Restructuring Expense | (1,923,726) | - | (1,923,726) | SchM-138 - Rate Case Expense |
| 65 | Rate Change on FIN48 Temporary Items | - | - | - | SchM-295 - Rate Change on Fin 48 Temp Items - Reg |
| 66 | Regulatory Asset/Liability - Transmission Attachment O | - | - | - | |
| 67 | Regulatory Asset - Emergency Special Response | (876,409) | - | (876,409) | SchM-300 - Reg A/L - Emergency Spec Response |
| 68 | Regulatory Asset - Miscellaneous | - | - | - | SchM-275 - Reg Asset - Miscellaneous |

Southwestern Public Service Company

Accumulated Tax Deferrals

(b) Test Year Information

| Line No. | | Adjustments from | | | References |
|----------|---|-----------------------------------|-----------------------------|----------------------------|--|
| | | Linkage Period Beginning 7/1/2023 | Linkage Period to Test Year | Test Year Ending 6/30/2024 | |
| 69 | Renewable Energy Standard | - | - | - | |
| 70 | State Tax Deduct Cash vs Accrual | - | - | - | |
| 71 | Texas Margin Tax | (864,954) | - | (864,954) | SchM-192 - Texas Margin Tax |
| 72 | Total Long Term Deferred Tax Liabilities | \$ (1,575,889,774) | \$ 3,260,576 | \$ (1,572,629,197) | |
| 73 | Total Accumulated Deferred Income Taxes | \$ (1,152,812,362) | \$ 165,517,221 | \$ (987,295,141) | |
| 74 | Accumulated Deferred Taxes - 190 | \$ 423,077,411 | \$ 162,256,645 | \$ 585,334,056 | Attachment SNN-12, "Test Year Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 611 |
| 75 | Accumulated Deferred Taxes - 281 | \$ (937,031) | \$ 30,842 | \$ (906,189) | Attachment SNN-12, "Test Year Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 616 |
| 76 | Accumulated Deferred Taxes - 282 | \$ (1,415,878,044) | \$ 3,438,073 | \$ (1,412,439,970) | Attachment SNN-12, "Test Year Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 770 |
| 77 | Accumulated Deferred Taxes - 283 | \$ (159,074,698) | \$ (208,339) | \$ (159,283,038) | Attachment SNN-12, "Test Year Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 812 |
| | | \$ (1,152,812,362) | \$ 165,517,221 | \$ (987,295,141) | Attachment SNN-5, page 9, line 21 |

Explanation of Adjustments

Please refer to Attachment SNN-6, pages 282 to 353 to the Direct Testimony of Stephanie N. Niemi for Test Year adjustments to ADIT related items.

Southwestern Public Service Company

Investment Tax Credits

(a) Base Period, Linkage Period, (b) Test Year Period

| Line No. | Base Period | Adjustments | Adjusted Base Period | Adjustments | Linkage Period | Adjustments | Total Company Test Year Period | |
|----------|-------------------|----------------|----------------------|----------------|----------------|----------------|--------------------------------|-------------------------------|
| 1 | Beginning Balance | \$ (26,236) | \$ - | \$ (26,236) | \$ - | \$ (26,236) | \$ - | \$ (26,236) ⁽¹⁾ |
| 2 | Earned | - | - | - | - | - | - | - |
| 3 | Utilized | - | - | - | - | - | - | - |
| 4 | Amortized | 26,206 | - | 26,206 | - | 26,206 | - | 26,206 ⁽²⁾ |
| 5 | Adjustments | - | - | - | - | - | - | - |
| 6 | Ending Balance | <u>\$ (30)</u> | <u>\$ -</u> | <u>\$ (30)</u> | <u>\$ -</u> | <u>\$ (30)</u> | <u>\$ -</u> | <u>\$ (30)</u> ⁽¹⁾ |

Note: Amounts may appear to not total or tie due to rounding.

⁽¹⁾ Unamortized balances are not included in the Cost of Service.

⁽²⁾ Investment Tax Credit Amortization can be found in Attachment SNN-5 to the Direct Testimony of Stephanie N. Niemi, page 7 on Line 21.

SPS had no sale/leaseback transactions under the safe-harbor lease provisions of the Accelerated Cost Recovery System established by the Economic Recovery Tax Act of 1981 and amendments thereto.

(c) Explanation of adjustments

There were no adjustments made to the Base Period balances.

Southwestern Public Service Company

Investment Tax Credits

(a) Base Period, Linkage Period, (b) Test Year Period

| Line No. | | Base Period | Base Period Adjustments | Adjusted Base Period | Impact of Test Year Allocators on Base Period Amounts | Linkage Period Adjustments | Linkage Period | Test Year Adjustments | NM Retail Test Year Period |
|----------|-------------------|---------------|-------------------------|----------------------|---|----------------------------|----------------|-----------------------|------------------------------|
| 1 | Beginning Balance | \$ (8,511) | \$ - | (8,511) | \$ (620) | \$ - | \$ (9,131) | \$ - | \$ (9,131) ⁽¹⁾ |
| 2 | Earned | - | - | - | - | - | - | - | - |
| 3 | Utilized | - | - | - | - | - | - | - | - |
| 4 | Amortized | 8,503 | - | 8,503 | 619 | - | 9,122 | - | 9,122 ⁽²⁾ |
| 5 | Adjustments | - | - | - | - | - | - | - | - |
| 6 | Ending Balance | <u>\$ (8)</u> | <u>\$ -</u> | <u>\$ (8)</u> | <u>\$ (1)</u> | <u>\$ -</u> | <u>\$ (9)</u> | <u>\$ -</u> | <u>\$ (9)</u> ⁽¹⁾ |

Note: Amounts may appear to not total or tie due to rounding.

⁽¹⁾ Unamortized balances are not included in the Cost of Service.

⁽²⁾ Investment Tax Credit Amortization can be found in Attachment SNN-5 to the Direct Testimony of Stephanie N. Niemi, page 7 on Line 21.

SPS had no sale/leaseback transactions under the safe-harbor lease provisions of the Accelerated Cost Recovery System established by the Economic Recovery Tax Act of 1981 and amendments thereto.

(c) Explanation of adjustments

There were no adjustments made to the Base Period balances.

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|---|--|---------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|--|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 1 | XES | SPS | 408.1 | Accounting, Financial Reporting & Taxes | 200081 - Accounting, Reporting, & Taxes | \$ 25,326 | \$ - | \$ 25,326 | \$ - | \$ 25,326 | \$ - | \$ 25,326 | |
| 2 | XES | SPS | 408.1 | Business Systems | 200104 - Accounting & Reporting - PSCo & SPS | (0) | - | (0) | - | (0) | - | (0) | |
| 3 | XES | SPS | 408.1 | Business Systems | 200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 | (1) | - | (1) | - | (1) | - | (1) | |
| 4 | XES | SPS | 408.1 | Business Systems | 200148 - Business Systems | 6 | - | 6 | - | 6 | - | 6 | |
| 5 | XES | SPS | 408.1 | Business Systems | 200171 - Customer Resource System (CRS) FERC 903 | 1 | - | 1 | - | 1 | - | 1 | |
| 6 | XES | SPS | 408.1 | Corporate Communications | 200077 - Branding | 2 | - | 2 | - | 2 | - | 2 | |
| 7 | XES | SPS | 408.1 | Energy Delivery Engineering/Design | Direct | 62 | - | 62 | - | 62 | - | 62 | |
| 8 | XES | SPS | 408.1 | Finance & Treasury | Direct | 1,642,156 | - | 1,642,156 | - | 1,642,156 | - | 1,642,156 | |
| 9 | XES | SPS | 408.1 | Finance & Treasury | 200063 - Executive - Corporate Governance | 116,586 | - | 116,586 | - | 116,586 | - | 116,586 | |
| 10 | XES | SPS | 408.1 | Finance & Treasury | 200065 - Investor Relations - Corporate Governance | 4,821 | - | 4,821 | - | 4,821 | - | 4,821 | |
| 11 | XES | SPS | 408.1 | Finance & Treasury | 200066 - Accounting, Reporting & Tax - Corporate Governance | 114,730 | - | 114,730 | - | 114,730 | - | 114,730 | |
| 12 | XES | SPS | 408.1 | Finance & Treasury | 200067 - Audit Services - Corporate Governance | 15,924 | - | 15,924 | - | 15,924 | - | 15,924 | |
| 13 | XES | SPS | 408.1 | Finance & Treasury | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 22,185 | - | 22,185 | - | 22,185 | - | 22,185 | |
| 14 | XES | SPS | 408.1 | Finance & Treasury | 200069 - Risk Management - Corporate Governance | 3,325 | - | 3,325 | - | 3,325 | - | 3,325 | |
| 15 | XES | SPS | 408.1 | Finance & Treasury | 200070 - Corporate Strategy & Business Development - Corporate Governance | 19,216 | - | 19,216 | - | 19,216 | - | 19,216 | |
| 16 | XES | SPS | 408.1 | Finance & Treasury | 200071 - Legal - Corporate Governance | 60,430 | - | 60,430 | - | 60,430 | - | 60,430 | |
| 17 | XES | SPS | 408.1 | Finance & Treasury | 200072 - Communications - Corporate Governance | 24,099 | - | 24,099 | - | 24,099 | - | 24,099 | |
| 18 | XES | SPS | 408.1 | Finance & Treasury | 200073 - Human Resources (HR) - Corporate Governance | 25,616 | - | 25,616 | - | 25,616 | - | 25,616 | |
| 19 | XES | SPS | 408.1 | Finance & Treasury | 200074 - Corporate Systems - Corporate Governance | 63,748 | - | 63,748 | - | 63,748 | - | 63,748 | |
| 20 | XES | SPS | 408.1 | Finance & Treasury | 200076 - Xcel Foundation | 2,038 | (2,038) | (0) | - | (0) | - | (0) | |
| 21 | XES | SPS | 408.1 | Finance & Treasury | 200077 - Branding | 15,446 | - | 15,446 | - | 15,446 | - | 15,446 | |
| 22 | XES | SPS | 408.1 | Finance & Treasury | 200078 - Governmental Affairs | 15,467 | - | 15,467 | - | 15,467 | - | 15,467 | |
| 23 | XES | SPS | 408.1 | Finance & Treasury | 200080 - Capital Asset Accounting | 640 | - | 640 | - | 640 | - | 640 | |
| 24 | XES | SPS | 408.1 | Finance & Treasury | 200081 - Accounting, Reporting, & Taxes | (39) | - | (39) | - | (39) | - | (39) | |
| 25 | XES | SPS | 408.1 | Finance & Treasury | 200086 - Legal & Claims Services | 141 | - | 141 | - | 141 | - | 141 | |
| 26 | XES | SPS | 408.1 | Finance & Treasury | 200087 - Accounting, Reporting & Tax - Regulated | 68,920 | - | 68,920 | - | 68,920 | - | 68,920 | |
| 27 | XES | SPS | 408.1 | Finance & Treasury | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 14,799 | - | 14,799 | - | 14,799 | - | 14,799 | |
| 28 | XES | SPS | 408.1 | Finance & Treasury | 200089 - Audit Services - OpCo's & TransCo's | 799 | - | 799 | - | 799 | - | 799 | |
| 29 | XES | SPS | 408.1 | Finance & Treasury | 200090 - Risk Management - OpCo's & TransCo's | 40,980 | - | 40,980 | - | 40,980 | - | 40,980 | |
| 30 | XES | SPS | 408.1 | Finance & Treasury | 200091 - Captive Insurance | 3,077 | - | 3,077 | - | 3,077 | - | 3,077 | |
| 31 | XES | SPS | 408.1 | Finance & Treasury | 200092 - Corporate Strategy & Business Development | 18,909 | - | 18,909 | - | 18,909 | - | 18,909 | |
| 32 | XES | SPS | 408.1 | Finance & Treasury | 200093 - Legal - OpCo's & TransCo's | 5,005 | - | 5,005 | - | 5,005 | - | 5,005 | |
| 33 | XES | SPS | 408.1 | Finance & Treasury | 200096 - Energy Markets - Business Services | 16,820 | - | 16,820 | - | 16,820 | - | 16,820 | |
| 34 | XES | SPS | 408.1 | Finance & Treasury | 200097 - Accounting and Finance Software Applications Maintenance | 12 | - | 12 | - | 12 | - | 12 | |
| 35 | XES | SPS | 408.1 | Finance & Treasury | 200098 - Electric Transmission FERC 566 | (77) | - | (77) | - | (77) | - | (77) | |
| 36 | XES | SPS | 408.1 | Finance & Treasury | 200104 - Accounting & Reporting - PSCo & SPS | 19,459 | - | 19,459 | - | 19,459 | - | 19,459 | |
| 37 | XES | SPS | 408.1 | Finance & Treasury | 200115 - Miscellaneous Applications | 1,024 | - | 1,024 | - | 1,024 | - | 1,024 | |
| 38 | XES | SPS | 408.1 | Finance & Treasury | 200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580 | 7,395 | - | 7,395 | - | 7,395 | - | 7,395 | |
| 39 | XES | SPS | 408.1 | Finance & Treasury | 200117 - Distribution Electric Metering FERC 586 | (156) | - | (156) | - | (156) | - | (156) | |
| 40 | XES | SPS | 408.1 | Finance & Treasury | 200118 - Distribution Electric Load Dispatching/EMS FERC 581 | 4,039 | - | 4,039 | - | 4,039 | - | 4,039 | |
| 41 | XES | SPS | 408.1 | Finance & Treasury | 200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880 | 22 | - | 22 | - | 22 | - | 22 | |
| 42 | XES | SPS | 408.1 | Finance & Treasury | 200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859 | 290 | - | 290 | - | 290 | - | 290 | |
| 43 | XES | SPS | 408.1 | Finance & Treasury | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | 132,601 | - | 132,601 | - | 132,601 | - | 132,601 | |
| 44 | XES | SPS | 408.1 | Finance & Treasury | 200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 | 3,549 | - | 3,549 | - | 3,549 | - | 3,549 | |
| 45 | XES | SPS | 408.1 | Finance & Treasury | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 11,997 | - | 11,997 | - | 11,997 | - | 11,997 | |
| 46 | XES | SPS | 408.1 | Finance & Treasury | 200132 - Payment and Reporting | 14,021 | - | 14,021 | - | 14,021 | - | 14,021 | |
| 47 | XES | SPS | 408.1 | Finance & Treasury | 200133 - Proprietary Trading - Back Office | 2,685 | - | 2,685 | - | 2,685 | - | 2,685 | |
| 48 | XES | SPS | 408.1 | Finance & Treasury | 200134 - Proprietary Trading - Front/Mid Office FERC 557 | 41,355 | - | 41,355 | - | 41,355 | - | 41,355 | |
| 49 | XES | SPS | 408.1 | Finance & Treasury | 200136 - Energy Markets - Fuel | 9,234 | - | 9,234 | - | 9,234 | - | 9,234 | |
| 50 | XES | SPS | 408.1 | Finance & Treasury | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 3,734 | - | 3,734 | - | 3,734 | - | 3,734 | |
| 51 | XES | SPS | 408.1 | Finance & Treasury | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 137,784 | - | 137,784 | - | 137,784 | - | 137,784 | |
| 52 | XES | SPS | 408.1 | Finance & Treasury | 200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 | 6,843 | - | 6,843 | - | 6,843 | - | 6,843 | |
| 53 | XES | SPS | 408.1 | Finance & Treasury | 200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCo & SPS FERC 510, 541, & 551 | 1,875 | - | 1,875 | - | 1,875 | - | 1,875 | |
| 54 | XES | SPS | 408.1 | Finance & Treasury | 200146 - Energy Markets - Regulated Trading | 13,836 | - | 13,836 | - | 13,836 | - | 13,836 | |
| 55 | XES | SPS | 408.1 | Finance & Treasury | 200147 - Business Objects | 2,156 | - | 2,156 | - | 2,156 | - | 2,156 | |
| 56 | XES | SPS | 408.1 | Finance & Treasury | 200148 - Business Systems | 282,015 | - | 282,015 | - | 282,015 | - | 282,015 | |
| 57 | XES | SPS | 408.1 | Finance & Treasury | 200149 - Customer & Enterprise Solutions (CES) | 16,473 | - | 16,473 | - | 16,473 | - | 16,473 | |
| 58 | XES | SPS | 408.1 | Finance & Treasury | 200151 - Customer Billing FERC 903 | 42,869 | - | 42,869 | - | 42,869 | - | 42,869 | |
| 59 | XES | SPS | 408.1 | Finance & Treasury | 200152 - Customer Care 902 | 10,537 | - | 10,537 | - | 10,537 | - | 10,537 | |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME | TME | TME | TME | Test Year Period Adjustments | Test Year Period | | | |
|----------|-------------------|-----------------|----------------|---|--|-------------|-------------------------|----------------------|----------------------------|------------------------------|------------------|---------------------|-------------|---------------------|
| | | | | | | 6/30/2022 | 6/30/2022 | 6/30/2023 | 6/30/2024 | | | | | |
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period | | | |
| 60 | XES | SPS | 408.1 | Finance & Treasury | 200153 - Customer Safety Advertising & Information Costs | 2,028 | - | 2,028 | - | 2,028 | - | 2,028 | | |
| 61 | XES | SPS | 408.1 | Finance & Treasury | 200155 - Customer Care FERC 903 | 179,110 | - | 179,110 | - | 179,110 | - | 179,110 | | |
| 62 | XES | SPS | 408.1 | Finance & Treasury | 200156 - Customer Care FERC 901 | 2,946 | - | 2,946 | - | 2,946 | - | 2,946 | | |
| 63 | XES | SPS | 408.1 | Finance & Treasury | 200161 - Customer Care Low Income Assistance FERC 908 | 3,080 | - | 3,080 | - | 3,080 | - | 3,080 | | |
| 64 | XES | SPS | 408.1 | Finance & Treasury | 200162 - Call Logging and Quality Management (CL/QM) FERC 903 | 42 | - | 42 | - | 42 | - | 42 | | |
| 65 | XES | SPS | 408.1 | Finance & Treasury | 200163 - Employee Communications | 11,757 | - | 11,757 | - | 11,757 | - | 11,757 | | |
| 66 | XES | SPS | 408.1 | Finance & Treasury | 200164 - Payroll | 7,576 | - | 7,576 | - | 7,576 | - | 7,576 | | |
| 67 | XES | SPS | 408.1 | Finance & Treasury | 200165 - Employee Management Systems | 98,540 | - | 98,540 | - | 98,540 | - | 98,540 | | |
| 68 | XES | SPS | 408.1 | Finance & Treasury | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 157,002 | - | 157,002 | - | 157,002 | - | 157,002 | | |
| 69 | XES | SPS | 408.1 | Finance & Treasury | 200170 - Meter Reading and Monitoring Systems FERC 902 | 234 | - | 234 | - | 234 | - | 234 | | |
| 70 | XES | SPS | 408.1 | Finance & Treasury | 200171 - Customer Resource System (CRS) FERC 903 | 10,787 | - | 10,787 | - | 10,787 | - | 10,787 | | |
| 71 | XES | SPS | 408.1 | Finance & Treasury | 200172 - Network | 41,639 | - | 41,639 | - | 41,639 | - | 41,639 | | |
| 72 | XES | SPS | 408.1 | Finance & Treasury | 200173 - Generation Trading/Native Hedge - Back Office | 437 | - | 437 | - | 437 | - | 437 | | |
| 73 | XES | SPS | 408.1 | Finance & Treasury | 200174 - Generation Trading/Native Hedge - Mid Office FERC 557 | 8,337 | - | 8,337 | - | 8,337 | - | 8,337 | | |
| 74 | XES | SPS | 408.1 | Finance & Treasury | 200176 - Marketing & Sales | 25,338 | - | 25,338 | - | 25,338 | - | 25,338 | | |
| 75 | XES | SPS | 408.1 | Finance & Treasury | 200177 - Rates & Regulation - Electric | 30,975 | - | 30,975 | - | 30,975 | - | 30,975 | | |
| 76 | XES | SPS | 408.1 | Finance & Treasury | 200178 - Rates & Regulation | 16,328 | - | 16,328 | - | 16,328 | - | 16,328 | | |
| 77 | XES | SPS | 408.1 | Finance & Treasury | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 14,312 | - | 14,312 | - | 14,312 | - | 14,312 | | |
| 78 | XES | SPS | 408.1 | Finance & Treasury | 200181 - Energy Supply Environmental Policy & Services | 9,351 | - | 9,351 | - | 9,351 | - | 9,351 | | |
| 79 | XES | SPS | 408.1 | Finance & Treasury | 200184 - PowerPlan | 460 | - | 460 | - | 460 | - | 460 | | |
| 80 | XES | SPS | 408.1 | Legal | 200071 - Legal - Corporate Governance | (98) | - | (98) | - | (98) | - | (98) | | |
| 81 | XES | SPS | 408.1 | Supply Chain Special Programs | Direct | 322 | - | 322 | - | 322 | - | 322 | | |
| 82 | | | | | | | Subtotal | \$ 3,727,310 | \$ (2,038) | \$ 3,725,272 | \$ - | \$ 3,725,272 | \$ - | \$ 3,725,272 |
| 83 | XES | SPS | 500 | Business Systems | Direct | \$ 18 | \$ - | \$ 18 | \$ - | \$ 18 | \$ - | \$ 18 | | |
| 84 | XES | SPS | 500 | Business Systems | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 15 | - | 15 | - | 15 | - | 15 | | |
| 85 | XES | SPS | 500 | Energy Delivery Engineering/Design | Direct | 309,627 | (124) | 309,503 | - | 309,503 | - | 309,503 | | |
| 86 | XES | SPS | 500 | Energy Supply Business Resources | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 1,285,553 | (1,526) | 1,284,027 | - | 1,284,027 | - | 1,284,027 | | |
| 87 | XES | SPS | 500 | Energy Supply Business Resources | 200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546 | 934 | - | 934 | - | 934 | - | 934 | | |
| 88 | XES | SPS | 500 | Facilities & Real Estate | Direct | 25 | - | 25 | - | 25 | - | 25 | | |
| 89 | XES | SPS | 500 | Facilities & Real Estate | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 18 | - | 18 | - | 18 | - | 18 | | |
| 90 | XES | SPS | 500 | Finance & Treasury | Direct | 30,999 | - | 30,999 | - | 30,999 | - | 30,999 | | |
| 91 | XES | SPS | 500 | Finance & Treasury | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 141,781 | - | 141,781 | - | 141,781 | - | 141,781 | | |
| 92 | XES | SPS | 500 | Human Resources | Direct | 6 | - | 6 | - | 6 | - | 6 | | |
| 93 | XES | SPS | 500 | Human Resources | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 5 | - | 5 | - | 5 | - | 5 | | |
| 94 | XES | SPS | 500 | Supply Chain | Direct | 513 | (0) | 513 | - | 513 | - | 513 | | |
| 95 | XES | SPS | 500 | Supply Chain | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 274 | (0) | 274 | - | 274 | - | 274 | | |
| 96 | XES | SPS | 500 | Supply Chain Special Programs | Direct | 17 | (0) | 17 | - | 17 | - | 17 | | |
| 97 | XES | SPS | 500 | Supply Chain Special Programs | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 18 | (0) | 18 | - | 18 | - | 18 | | |
| 98 | | | | | | | Subtotal | \$ 1,769,804 | \$ (1,651) | \$ 1,768,153 | \$ - | \$ 1,768,153 | \$ - | \$ 1,768,153 |
| 99 | XES | SPS | 501 | Accounting, Financial Reporting & Taxes | Direct | \$ 11,576 | \$ - | \$ 11,576 | \$ - | \$ 11,576 | \$ - | \$ 11,576 | | |
| 100 | XES | SPS | 501 | Business Systems | Direct | 24 | - | 24 | - | 24 | - | 24 | | |
| 101 | XES | SPS | 501 | Energy Markets - Fuel Procurement | Direct | 647,408 | (17) | 647,391 | - | 647,391 | - | 647,391 | | |
| 102 | XES | SPS | 501 | Energy Supply Engineering and Environmental | Direct | 22,807 | (229) | 22,578 | - | 22,578 | - | 22,578 | | |
| 103 | XES | SPS | 501 | Facilities & Real Estate | Direct | 39 | (0) | 39 | - | 39 | - | 39 | | |
| 104 | XES | SPS | 501 | Finance & Treasury | Direct | 60,906 | - | 60,906 | - | 60,906 | - | 60,906 | | |
| 105 | XES | SPS | 501 | Human Resources | Direct | 10 | - | 10 | - | 10 | - | 10 | | |
| 106 | XES | SPS | 501 | Supply Chain | Direct | 674 | (0) | 674 | - | 674 | - | 674 | | |
| 107 | XES | SPS | 501 | Supply Chain Special Programs | Direct | 23 | (1) | 23 | - | 23 | - | 23 | | |
| 108 | | | | | | | Subtotal | \$ 743,466 | \$ (246) | \$ 743,220 | \$ - | \$ 743,220 | \$ - | \$ 743,220 |
| 109 | XES | SPS | 502 | Business Systems | Direct | \$ 291 | \$ - | \$ 291 | \$ - | \$ 291 | \$ - | \$ 291 | | |
| 110 | XES | SPS | 502 | Facilities & Real Estate | Direct | 926 | (0) | 926 | - | 926 | - | 926 | | |
| 111 | XES | SPS | 502 | Finance & Treasury | Direct | 2,998 | - | 2,998 | - | 2,998 | - | 2,998 | | |
| 112 | XES | SPS | 502 | Fleet | Direct | (0) | - | (0) | - | (0) | - | (0) | | |
| 113 | XES | SPS | 502 | Human Resources | Direct | 165 | - | 165 | - | 165 | - | 165 | | |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|---|--|-----------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|---------------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 114 | XES | SPS | 502 | Human Resources | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 1,217 | - | 1,217 | - | 1,217 | - | 1,217 | |
| 115 | XES | SPS | 502 | Supply Chain | Direct | 13,650 | (2) | 13,648 | - | 13,648 | - | 13,648 | |
| 116 | XES | SPS | 502 | Supply Chain Special Programs | Direct | 1,091 | (3) | 1,088 | - | 1,088 | - | 1,088 | |
| 117 | | | | | | Subtotal | \$ 20,339 | \$ (6) | \$ 20,334 | \$ - | \$ 20,334 | \$ - | \$ 20,334 |
| 118 | XES | SPS | 505 | Business Systems | Direct | \$ 437 | \$ - | \$ 437 | \$ - | \$ 437 | \$ - | \$ 437 | |
| 119 | XES | SPS | 505 | Facilities & Real Estate | Direct | 860 | (0) | 860 | - | 860 | - | 860 | |
| 120 | XES | SPS | 505 | Finance & Treasury | Direct | 3,209 | - | 3,209 | - | 3,209 | - | 3,209 | |
| 121 | XES | SPS | 505 | Human Resources | Direct | 196 | - | 196 | - | 196 | - | 196 | |
| 122 | XES | SPS | 505 | Supply Chain | Direct | 14,785 | (1) | 14,783 | - | 14,783 | - | 14,783 | |
| 123 | XES | SPS | 505 | Supply Chain Special Programs | Direct | 1,033 | (5) | 1,028 | - | 1,028 | - | 1,028 | |
| 124 | | | | | | Subtotal | \$ 20,521 | \$ (6) | \$ 20,514 | \$ - | \$ 20,514 | \$ - | \$ 20,514 |
| 125 | XES | SPS | 506 | Accounting, Financial Reporting & Taxes | Direct | \$ 132,217 | \$ - | \$ 132,217 | \$ - | \$ 132,217 | \$ - | \$ 132,217 | |
| 126 | XES | SPS | 506 | Business Systems | Direct | 100,943 | - | 100,943 | - | 100,943 | - | 100,943 | |
| 127 | XES | SPS | 506 | Business Systems | 200111 - Enterprise Application Integration (EAI) | 6,862 | - | 6,862 | - | 6,862 | - | 6,862 | |
| 128 | XES | SPS | 506 | Business Systems | 200115 - Miscellaneous Applications | 497,693 | (1) | 497,693 | - | 497,693 | - | 497,693 | |
| 129 | XES | SPS | 506 | Business Systems | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 0 | - | 0 | - | 0 | - | 0 | |
| 130 | XES | SPS | 506 | Business Systems | 200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549 | 41,509 | - | 41,509 | - | 41,509 | - | 41,509 | |
| 131 | XES | SPS | 506 | Energy Supply Business Resources | Direct | 615,434 | (23) | 615,412 | - | 615,412 | - | 615,412 | |
| 132 | XES | SPS | 506 | Energy Supply Business Resources | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 46,669 | (38) | 46,631 | - | 46,631 | - | 46,631 | |
| 133 | XES | SPS | 506 | Energy Supply Engineering and Environmental | Direct | 2,626,056 | (179) | 2,625,877 | - | 2,625,877 | - | 2,625,877 | |
| 134 | XES | SPS | 506 | Facilities & Real Estate | Direct | 667,974 | (267) | 667,707 | - | 667,707 | - | 667,707 | |
| 135 | XES | SPS | 506 | Facilities & Real Estate | 200115 - Miscellaneous Applications | 122 | - | 122 | - | 122 | - | 122 | |
| 136 | XES | SPS | 506 | Finance & Treasury | Direct | 359,285 | - | 359,285 | - | 359,285 | - | 359,285 | |
| 137 | XES | SPS | 506 | Finance & Treasury | 200111 - Enterprise Application Integration (EAI) | 0 | - | 0 | - | 0 | - | 0 | |
| 138 | XES | SPS | 506 | Finance & Treasury | 200115 - Miscellaneous Applications | 860 | - | 860 | - | 860 | - | 860 | |
| 139 | XES | SPS | 506 | Finance & Treasury | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 4,056 | - | 4,056 | - | 4,056 | - | 4,056 | |
| 140 | XES | SPS | 506 | Fleet | Direct | (625) | - | (625) | - | (625) | - | (625) | |
| 141 | XES | SPS | 506 | Human Resources | Direct | 182 | - | 182 | - | 182 | - | 182 | |
| 142 | XES | SPS | 506 | Human Resources | 200111 - Enterprise Application Integration (EAI) | 0 | - | 0 | - | 0 | - | 0 | |
| 143 | XES | SPS | 506 | Human Resources | 200115 - Miscellaneous Applications | 44 | - | 44 | - | 44 | - | 44 | |
| 144 | XES | SPS | 506 | Human Resources | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 0 | - | 0 | - | 0 | - | 0 | |
| 145 | XES | SPS | 506 | Supply Chain | Direct | 24,297 | (2) | 24,295 | - | 24,295 | - | 24,295 | |
| 146 | XES | SPS | 506 | Supply Chain | 200111 - Enterprise Application Integration (EAI) | 1 | - | 1 | - | 1 | - | 1 | |
| 147 | XES | SPS | 506 | Supply Chain | 200115 - Miscellaneous Applications | 2,671 | (0) | 2,671 | - | 2,671 | - | 2,671 | |
| 148 | XES | SPS | 506 | Supply Chain | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 36 | - | 36 | - | 36 | - | 36 | |
| 149 | XES | SPS | 506 | Supply Chain Special Programs | Direct | (515,040) | (3) | (515,043) | - | (515,043) | - | (515,043) | |
| 150 | XES | SPS | 506 | Supply Chain Special Programs | 200111 - Enterprise Application Integration (EAI) | 0 | - | 0 | - | 0 | - | 0 | |
| 151 | XES | SPS | 506 | Supply Chain Special Programs | 200115 - Miscellaneous Applications | 177 | (2) | 175 | - | 175 | - | 175 | |
| 152 | XES | SPS | 506 | Supply Chain Special Programs | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 0 | - | 0 | - | 0 | - | 0 | |
| 153 | | | | | | Subtotal | \$ 4,611,424 | \$ (515) | \$ 4,610,910 | \$ - | \$ 4,610,910 | \$ - | \$ 4,610,910 |
| 154 | XES | SPS | 507 | Facilities & Real Estate | Direct | \$ 2,539,031 | \$ - | \$ 2,539,031 | \$ - | \$ 2,539,031 | \$ - | \$ 2,539,031 | |
| 155 | | | | | | Subtotal | \$ 2,539,031 | \$ - | \$ 2,539,031 | \$ - | \$ 2,539,031 | \$ - | \$ 2,539,031 |
| 156 | XES | SPS | 510 | Business Systems | Direct | \$ 10 | \$ - | \$ 10 | \$ - | \$ 10 | \$ - | \$ 10 | |
| 157 | XES | SPS | 510 | Energy Delivery Engineering/Design | 200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 | 56,082 | (2) | 56,080 | - | 56,080 | - | 56,080 | |
| 158 | XES | SPS | 510 | Energy Delivery Engineering/Design | 200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551 | 18,008 | (14) | 17,994 | - | 17,994 | - | 17,994 | |
| 159 | XES | SPS | 510 | Facilities & Real Estate | Direct | 257 | (0) | 257 | - | 257 | - | 257 | |
| 160 | XES | SPS | 510 | Finance & Treasury | Direct | 395 | - | 395 | - | 395 | - | 395 | |
| 161 | XES | SPS | 510 | Finance & Treasury | 200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 | 6,886 | - | 6,886 | - | 6,886 | - | 6,886 | |
| 162 | XES | SPS | 510 | Finance & Treasury | 200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551 | 2,008 | - | 2,008 | - | 2,008 | - | 2,008 | |
| 163 | XES | SPS | 510 | Human Resources | Direct | 11 | - | 11 | - | 11 | - | 11 | |
| 164 | XES | SPS | 510 | Supply Chain | Direct | 1,108 | (0) | 1,108 | - | 1,108 | - | 1,108 | |
| 165 | XES | SPS | 510 | Supply Chain Special Programs | Direct | 75 | (0) | 75 | - | 75 | - | 75 | |
| 166 | | | | | | Subtotal | \$ 84,841 | \$ (16) | \$ 84,825 | \$ - | \$ 84,825 | \$ - | \$ 84,825 |
| 167 | XES | SPS | 511 | Business Systems | Direct | \$ 453 | \$ - | \$ 453 | \$ - | \$ 453 | \$ - | \$ 453 | |
| 168 | XES | SPS | 511 | Facilities & Real Estate | Direct | 2,115 | (1) | 2,115 | - | 2,115 | - | 2,115 | |
| 169 | XES | SPS | 511 | Finance & Treasury | Direct | 4,986 | - | 4,986 | - | 4,986 | - | 4,986 | |
| 170 | XES | SPS | 511 | Fleet | Direct | (4) | - | (4) | - | (4) | - | (4) | |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|-----------------|-------------------|-----------------|----------------|---|--|-------------------|-------------------------|----------------------|----------------------------|-------------------|------------------------------|-------------------|-------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 171 | XES | SPS | 511 | Human Resources | Direct | 225 | - | 225 | - | 225 | - | 225 | - |
| 172 | XES | SPS | 511 | Supply Chain | Direct | 19,512 | (3) | 19,510 | - | 19,510 | - | 19,510 | - |
| 173 | XES | SPS | 511 | Supply Chain Special Programs | Direct | 1,629 | (5) | 1,624 | - | 1,624 | - | 1,624 | - |
| 174 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 28,916 | \$ (8) | \$ 28,908 | \$ - | \$ 28,908 | \$ - | \$ 28,908 | \$ - |
| 175 | XES | SPS | 512 | Business Systems | Direct | \$ 1,011 | \$ - | \$ 1,011 | \$ - | \$ 1,011 | \$ - | \$ 1,011 | \$ - |
| 176 | XES | SPS | 512 | Energy Supply Business Resources | Direct | 699,253 | (110) | 699,143 | - | 699,143 | - | 699,143 | - |
| 177 | XES | SPS | 512 | Facilities & Real Estate | Direct | 6,554 | (2) | 6,552 | - | 6,552 | - | 6,552 | - |
| 178 | XES | SPS | 512 | Finance & Treasury | Direct | 83,736 | - | 83,736 | - | 83,736 | - | 83,736 | - |
| 179 | XES | SPS | 512 | Fleet | Direct | (10) | - | (10) | - | (10) | - | (10) | - |
| 180 | XES | SPS | 512 | Human Resources | Direct | 1,227 | - | 1,227 | - | 1,227 | - | 1,227 | - |
| 181 | XES | SPS | 512 | Supply Chain | Direct | 47,873 | (7) | 47,866 | - | 47,866 | - | 47,866 | - |
| 182 | XES | SPS | 512 | Supply Chain Special Programs | Direct | 3,632 | (18) | 3,615 | - | 3,615 | - | 3,615 | - |
| 183 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 843,278 | \$ (137) | \$ 843,141 | \$ - | \$ 843,141 | \$ - | \$ 843,141 | \$ - |
| 184 | XES | SPS | 513 | Business Systems | Direct | \$ 1,045 | \$ - | \$ 1,045 | \$ - | \$ 1,045 | \$ - | \$ 1,045 | \$ - |
| 185 | XES | SPS | 513 | Energy Supply Business Resources | Direct | 303,709 | - | 303,709 | - | 303,709 | - | 303,709 | - |
| 186 | XES | SPS | 513 | Facilities & Real Estate | Direct | 4,153 | (2) | 4,152 | - | 4,152 | - | 4,152 | - |
| 187 | XES | SPS | 513 | Finance & Treasury | Direct | 29,692 | - | 29,692 | - | 29,692 | - | 29,692 | - |
| 188 | XES | SPS | 513 | Fleet | Direct | (4) | - | (4) | - | (4) | - | (4) | - |
| 189 | XES | SPS | 513 | Human Resources | Direct | 437 | - | 437 | - | 437 | - | 437 | - |
| 190 | XES | SPS | 513 | Supply Chain | Direct | 40,046 | (6) | 40,040 | - | 40,040 | - | 40,040 | - |
| 191 | XES | SPS | 513 | Supply Chain Special Programs | Direct | 3,184 | (15) | 3,169 | - | 3,169 | - | 3,169 | - |
| 192 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 382,262 | \$ (23) | \$ 382,239 | \$ - | \$ 382,239 | \$ - | \$ 382,239 | \$ - |
| 193 | XES | SPS | 514 | Business Systems | Direct | \$ 680 | \$ - | \$ 680 | \$ - | \$ 680 | \$ - | \$ 680 | \$ - |
| 194 | XES | SPS | 514 | Facilities & Real Estate | Direct | 3,904 | (1) | 3,903 | - | 3,903 | - | 3,903 | - |
| 195 | XES | SPS | 514 | Finance & Treasury | Direct | 7,376 | - | 7,376 | - | 7,376 | - | 7,376 | - |
| 196 | XES | SPS | 514 | Fleet | Direct | (69) | - | (69) | - | (69) | - | (69) | - |
| 197 | XES | SPS | 514 | Human Resources | Direct | 311 | - | 311 | - | 311 | - | 311 | - |
| 198 | XES | SPS | 514 | Supply Chain | Direct | 27,485 | (3) | 27,482 | - | 27,482 | - | 27,482 | - |
| 199 | XES | SPS | 514 | Supply Chain Special Programs | Direct | 1,836 | (6) | 1,830 | - | 1,830 | - | 1,830 | - |
| 200 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 41,523 | \$ (9) | \$ 41,513 | \$ - | \$ 41,513 | \$ - | \$ 41,513 | \$ - |
| 201 | XES | SPS | 546 | Business Systems | Direct | \$ 9 | \$ - | \$ 9 | \$ - | \$ 9 | \$ - | \$ 9 | \$ - |
| 202 | XES | SPS | 546 | Business Systems | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 6 | - | 6 | - | 6 | - | 6 | - |
| 203 | XES | SPS | 546 | Energy Delivery Engineering/Design | Direct | 37,641 | - | 37,641 | - | 37,641 | - | 37,641 | - |
| 204 | XES | SPS | 546 | Energy Supply Business Resources | Direct | 150,016 | - | 150,016 | - | 150,016 | - | 150,016 | - |
| 205 | XES | SPS | 546 | Energy Supply Business Resources | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 478,771 | (421) | 478,350 | - | 478,350 | - | 478,350 | - |
| 206 | XES | SPS | 546 | Energy Supply Business Resources | 200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546 | 311 | - | 311 | - | 311 | - | 311 | - |
| 207 | XES | SPS | 546 | Facilities & Real Estate | Direct | 29 | - | 29 | - | 29 | - | 29 | - |
| 208 | XES | SPS | 546 | Facilities & Real Estate | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 7 | - | 7 | - | 7 | - | 7 | - |
| 209 | XES | SPS | 546 | Finance & Treasury | Direct | 15,161 | - | 15,161 | - | 15,161 | - | 15,161 | - |
| 210 | XES | SPS | 546 | Finance & Treasury | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 52,390 | - | 52,390 | - | 52,390 | - | 52,390 | - |
| 211 | XES | SPS | 546 | Human Resources | Direct | 7 | - | 7 | - | 7 | - | 7 | - |
| 212 | XES | SPS | 546 | Human Resources | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 2 | - | 2 | - | 2 | - | 2 | - |
| 213 | XES | SPS | 546 | Supply Chain | Direct | 448 | (0) | 448 | - | 448 | - | 448 | - |
| 214 | XES | SPS | 546 | Supply Chain | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 111 | (0) | 111 | - | 111 | - | 111 | - |
| 215 | XES | SPS | 546 | Supply Chain Special Programs | Direct | 10 | (0) | 10 | - | 10 | - | 10 | - |
| 216 | XES | SPS | 546 | Supply Chain Special Programs | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 7 | (0) | 6 | - | 6 | - | 6 | - |
| 217 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 734,924 | \$ (421) | \$ 734,503 | \$ - | \$ 734,503 | \$ - | \$ 734,503 | \$ - |
| 218 | XES | SPS | 548 | Business Systems | Direct | \$ 17 | \$ - | \$ 17 | \$ - | \$ 17 | \$ - | \$ 17 | \$ - |
| 219 | XES | SPS | 548 | Energy Supply Business Resources | Direct | 7,842 | - | 7,842 | - | 7,842 | - | 7,842 | - |
| 220 | XES | SPS | 548 | Energy Supply Engineering and Environmental | Direct | 77,659 | - | 77,659 | - | 77,659 | - | 77,659 | - |
| 221 | XES | SPS | 548 | Facilities & Real Estate | Direct | 199 | - | 199 | - | 199 | - | 199 | - |
| 222 | XES | SPS | 548 | Finance & Treasury | Direct | 8,917 | - | 8,917 | - | 8,917 | - | 8,917 | - |
| 223 | XES | SPS | 548 | Human Resources | Direct | 6 | - | 6 | - | 6 | - | 6 | - |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|--|--|-----------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|-------------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 224 | XES | SPS | 548 | Supply Chain | Direct | 809 | - | 809 | - | 809 | - | 809 | - |
| 225 | XES | SPS | 548 | Supply Chain Special Programs | Direct | 16 | (0) | 16 | - | 16 | - | 16 | - |
| 226 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 95,464 | \$ (0) | \$ 95,464 | \$ - | \$ 95,464 | \$ - | \$ 95,464 |
| 227 | XES | SPS | 549 | Business Systems | Direct | \$ 1,618 | \$ - | \$ 1,618 | \$ - | \$ 1,618 | \$ - | \$ 1,618 | \$ - |
| 228 | XES | SPS | 549 | Business Systems | 200111 - Enterprise Application Integration (EAI) | (113) | - | (113) | - | (113) | - | (113) | - |
| 229 | XES | SPS | 549 | Business Systems | 200115 - Miscellaneous Applications | 31,026 | - | 31,026 | - | 31,026 | - | 31,026 | - |
| 230 | XES | SPS | 549 | Business Systems | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 0 | - | 0 | - | 0 | - | 0 | - |
| 231 | XES | SPS | 549 | Business Systems | 200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549 | (1,738) | - | (1,738) | - | (1,738) | - | (1,738) | - |
| 232 | XES | SPS | 549 | Energy Markets Regulated Trading & Marketing | Direct | 54,455 | - | 54,455 | - | 54,455 | - | 54,455 | - |
| 233 | XES | SPS | 549 | Energy Supply Business Resources | Direct | 41,435 | - | 41,435 | - | 41,435 | - | 41,435 | - |
| 234 | XES | SPS | 549 | Energy Supply Business Resources | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 17,255 | - | 17,255 | - | 17,255 | - | 17,255 | - |
| 235 | XES | SPS | 549 | Energy Supply Engineering and Environmental | Direct | 79,002 | - | 79,002 | - | 79,002 | - | 79,002 | - |
| 236 | XES | SPS | 549 | Facilities & Real Estate | Direct | 112,446 | (70) | 112,376 | - | 112,376 | - | 112,376 | - |
| 237 | XES | SPS | 549 | Facilities & Real Estate | 200115 - Miscellaneous Applications | 15 | - | 15 | - | 15 | - | 15 | - |
| 238 | XES | SPS | 549 | Finance & Treasury | Direct | 40,057 | - | 40,057 | - | 40,057 | - | 40,057 | - |
| 239 | XES | SPS | 549 | Finance & Treasury | 200115 - Miscellaneous Applications | 82 | - | 82 | - | 82 | - | 82 | - |
| 240 | XES | SPS | 549 | Finance & Treasury | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 1,509 | - | 1,509 | - | 1,509 | - | 1,509 | - |
| 241 | XES | SPS | 549 | Fleet | Direct | (42) | - | (42) | - | (42) | - | (42) | - |
| 242 | XES | SPS | 549 | Human Resources | Direct | 1,552 | - | 1,552 | - | 1,552 | - | 1,552 | - |
| 243 | XES | SPS | 549 | Human Resources | 200115 - Miscellaneous Applications | 4 | - | 4 | - | 4 | - | 4 | - |
| 244 | XES | SPS | 549 | Human Resources | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 0 | - | 0 | - | 0 | - | 0 | - |
| 245 | XES | SPS | 549 | Supply Chain | Direct | 82,502 | 1 | 82,503 | - | 82,503 | - | 82,503 | - |
| 246 | XES | SPS | 549 | Supply Chain | 200115 - Miscellaneous Applications | 245 | - | 245 | - | 245 | - | 245 | - |
| 247 | XES | SPS | 549 | Supply Chain | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 12 | - | 12 | - | 12 | - | 12 | - |
| 248 | XES | SPS | 549 | Supply Chain Special Programs | Direct | 16,423 | (77) | 16,346 | - | 16,346 | - | 16,346 | - |
| 249 | XES | SPS | 549 | Supply Chain Special Programs | 200115 - Miscellaneous Applications | 9 | - | 9 | - | 9 | - | 9 | - |
| 250 | XES | SPS | 549 | Supply Chain Special Programs | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 0 | - | 0 | - | 0 | - | 0 | - |
| 251 | | | | | | Subtotal | \$ 477,754 | \$ (146) | \$ 477,607 | \$ - | \$ 477,607 | \$ - | \$ 477,607 |
| 252 | XES | SPS | 550 | Facilities & Real Estate | Direct | \$ 392,677 | \$ - | \$ 392,677 | \$ - | \$ 392,677 | \$ - | \$ 392,677 | \$ - |
| 253 | | | | | | Subtotal | \$ 392,677 | \$ - | \$ 392,677 | \$ - | \$ 392,677 | \$ - | \$ 392,677 |
| 254 | XES | SPS | 551 | Business Systems | Direct | \$ 7 | \$ - | \$ 7 | \$ - | \$ 7 | \$ - | \$ 7 | \$ - |
| 255 | XES | SPS | 551 | Energy Delivery Engineering/Design | 200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 | 20,689 | - | 20,689 | - | 20,689 | - | 20,689 | - |
| 256 | XES | SPS | 551 | Energy Delivery Engineering/Design | 200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551 | 6,690 | - | 6,690 | - | 6,690 | - | 6,690 | - |
| 257 | XES | SPS | 551 | Energy Supply Business Resources | Direct | 659,618 | (59) | 659,560 | - | 659,560 | - | 659,560 | - |
| 258 | XES | SPS | 551 | Energy Supply Engineering and Environmental | Direct | 5,771 | - | 5,771 | - | 5,771 | - | 5,771 | - |
| 259 | XES | SPS | 551 | Facilities & Real Estate | Direct | 38 | - | 38 | - | 38 | - | 38 | - |
| 260 | XES | SPS | 551 | Finance & Treasury | Direct | 71,583 | - | 71,583 | - | 71,583 | - | 71,583 | - |
| 261 | XES | SPS | 551 | Finance & Treasury | 200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 | 2,523 | - | 2,523 | - | 2,523 | - | 2,523 | - |
| 262 | XES | SPS | 551 | Finance & Treasury | 200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551 | 731 | - | 731 | - | 731 | - | 731 | - |
| 263 | XES | SPS | 551 | Human Resources | Direct | 11 | - | 11 | - | 11 | - | 11 | - |
| 264 | XES | SPS | 551 | Supply Chain | Direct | 939 | (0) | 939 | - | 939 | - | 939 | - |
| 265 | XES | SPS | 551 | Supply Chain Special Programs | Direct | 144 | (0) | 144 | - | 144 | - | 144 | - |
| 266 | | | | | | Subtotal | \$ 768,744 | \$ (59) | \$ 768,686 | \$ - | \$ 768,686 | \$ - | \$ 768,686 |
| 267 | XES | SPS | 552 | Business Systems | Direct | \$ (209) | \$ - | \$ (209) | \$ - | \$ (209) | \$ - | \$ (209) | \$ - |
| 268 | XES | SPS | 552 | Facilities & Real Estate | Direct | (21) | (0) | (21) | - | (21) | - | (21) | - |
| 269 | XES | SPS | 552 | Finance & Treasury | Direct | 1,171 | - | 1,171 | - | 1,171 | - | 1,171 | - |
| 270 | XES | SPS | 552 | Human Resources | Direct | (17) | - | (17) | - | (17) | - | (17) | - |
| 271 | XES | SPS | 552 | Supply Chain | Direct | 3,891 | (0) | 3,891 | - | 3,891 | - | 3,891 | - |
| 272 | XES | SPS | 552 | Supply Chain Special Programs | Direct | 310 | (1) | 308 | - | 308 | - | 308 | - |
| 273 | | | | | | Subtotal | \$ 5,125 | \$ (1) | \$ 5,123 | \$ - | \$ 5,123 | \$ - | \$ 5,123 |
| 274 | XES | SPS | 553 | Business Systems | Direct | \$ 28 | \$ - | \$ 28 | \$ - | \$ 28 | \$ - | \$ 28 | \$ - |
| 275 | XES | SPS | 553 | Energy Supply Business Resources | Direct | 346,774 | (15) | 346,759 | - | 346,759 | - | 346,759 | - |
| 276 | XES | SPS | 553 | Energy Supply Engineering and Environmental | Direct | 214,877 | (53) | 214,824 | - | 214,824 | - | 214,824 | - |
| 277 | XES | SPS | 553 | Facilities & Real Estate | Direct | 612 | (0) | 612 | - | 612 | - | 612 | - |
| 278 | XES | SPS | 553 | Finance & Treasury | Direct | 52,751 | - | 52,751 | - | 52,751 | - | 52,751 | - |
| 279 | XES | SPS | 553 | Fleet | Direct | (2) | - | (2) | - | (2) | - | (2) | - |
| 280 | XES | SPS | 553 | Human Resources | Direct | 34 | - | 34 | - | 34 | - | 34 | - |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|--|---|-----------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|---------------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 281 | XES | SPS | 553 | Supply Chain | Direct | 3,308 | (0) | 3,308 | - | 3,308 | - | 3,308 | |
| 282 | XES | SPS | 553 | Supply Chain Special Programs | Direct | 200 | (1) | 199 | - | 199 | - | 199 | |
| 283 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 618,583 | \$ (69) | \$ 618,514 | \$ - | \$ 618,514 | \$ - | \$ 618,514 |
| 284 | XES | SPS | 554 | Business Systems | Direct | \$ 2,350 | \$ - | \$ 2,350 | \$ - | \$ 2,350 | \$ - | \$ 2,350 | |
| 285 | XES | SPS | 554 | Energy Supply Business Resources | Direct | 715 | - | 715 | - | 715 | - | 715 | |
| 286 | XES | SPS | 554 | Facilities & Real Estate | Direct | 3,845 | 6 | 3,851 | - | 3,851 | - | 3,851 | |
| 287 | XES | SPS | 554 | Finance & Treasury | Direct | 13,413 | - | 13,413 | - | 13,413 | - | 13,413 | |
| 288 | XES | SPS | 554 | Human Resources | Direct | 962 | - | 962 | - | 962 | - | 962 | |
| 289 | XES | SPS | 554 | Supply Chain | Direct | 46,482 | 4 | 46,486 | - | 46,486 | - | 46,486 | |
| 290 | XES | SPS | 554 | Supply Chain Special Programs | Direct | (1,454) | (47) | (1,501) | - | (1,501) | - | (1,501) | |
| 291 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 66,311 | \$ (38) | \$ 66,274 | \$ - | \$ 66,274 | \$ - | \$ 66,274 |
| 292 | XES | SPS | 556 | Business Systems | Direct | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | |
| 293 | XES | SPS | 556 | Business Systems | 200115 - Miscellaneous Applications | 16,543 | (0) | 16,543 | - | 16,543 | - | 16,543 | |
| 294 | XES | SPS | 556 | Business Systems | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 22,074 | - | 22,074 | - | 22,074 | - | 22,074 | |
| 295 | XES | SPS | 556 | Energy Markets Regulated Trading & Marketing | Direct | 843,948 | (229) | 843,719 | - | 843,719 | - | 843,719 | |
| 296 | XES | SPS | 556 | Facilities & Real Estate | Direct | 5 | - | 5 | - | 5 | - | 5 | |
| 297 | XES | SPS | 556 | Facilities & Real Estate | 200115 - Miscellaneous Applications | 4 | - | 4 | - | 4 | - | 4 | |
| 298 | XES | SPS | 556 | Facilities & Real Estate | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 2 | - | 2 | - | 2 | - | 2 | |
| 299 | XES | SPS | 556 | Finance & Treasury | Direct | 80,518 | - | 80,518 | - | 80,518 | - | 80,518 | |
| 300 | XES | SPS | 556 | Finance & Treasury | 200115 - Miscellaneous Applications | 29 | - | 29 | - | 29 | - | 29 | |
| 301 | XES | SPS | 556 | Finance & Treasury | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 805 | - | 805 | - | 805 | - | 805 | |
| 302 | XES | SPS | 556 | Human Resources | Direct | 1 | - | 1 | - | 1 | - | 1 | |
| 303 | XES | SPS | 556 | Human Resources | 200115 - Miscellaneous Applications | 1 | - | 1 | - | 1 | - | 1 | |
| 304 | XES | SPS | 556 | Human Resources | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 0 | - | 0 | - | 0 | - | 0 | |
| 305 | XES | SPS | 556 | Supply Chain | Direct | 79 | - | 79 | - | 79 | - | 79 | |
| 306 | XES | SPS | 556 | Supply Chain | 200115 - Miscellaneous Applications | 91 | - | 91 | - | 91 | - | 91 | |
| 307 | XES | SPS | 556 | Supply Chain | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 24 | - | 24 | - | 24 | - | 24 | |
| 308 | XES | SPS | 556 | Supply Chain Special Programs | Direct | 4 | (0) | 4 | - | 4 | - | 4 | |
| 309 | XES | SPS | 556 | Supply Chain Special Programs | 200115 - Miscellaneous Applications | 6 | (0) | 6 | - | 6 | - | 6 | |
| 310 | XES | SPS | 556 | Supply Chain Special Programs | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 1 | (0) | 1 | - | 1 | - | 1 | |
| 311 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 964,139 | \$ (229) | \$ 963,909 | \$ - | \$ 963,909 | \$ - | \$ 963,909 |
| 312 | XES | SPS | 557 | Accounting, Financial Reporting & Taxes | Direct | \$ (340) | \$ - | \$ (340) | \$ - | \$ (340) | \$ - | \$ (340) | |
| 313 | XES | SPS | 557 | Business Systems | Direct | 0 | - | 0 | - | 0 | - | 0 | |
| 314 | XES | SPS | 557 | Business Systems | 200134 - Proprietary Trading - Front/Mid Office FERC 557 | 4,079 | - | 4,079 | - | 4,079 | - | 4,079 | |
| 315 | XES | SPS | 557 | Energy Markets Regulated Trading & Marketing | Direct | 309,931 | - | 309,931 | - | 309,931 | - | 309,931 | |
| 316 | XES | SPS | 557 | Energy Markets Regulated Trading & Marketing | 200134 - Proprietary Trading - Front/Mid Office FERC 557 | 434,618 | (769) | 433,849 | - | 433,849 | - | 433,849 | |
| 317 | XES | SPS | 557 | Energy Markets Regulated Trading & Marketing | 200174 - Generation Trading/Native Hedge - Mid Office FERC 557 | 488,902 | - | 488,902 | - | 488,902 | - | 488,902 | |
| 318 | XES | SPS | 557 | Energy Supply Engineering and Environmental | Direct | 503,529 | (56) | 503,473 | - | 503,473 | - | 503,473 | |
| 319 | XES | SPS | 557 | Facilities & Real Estate | Direct | 9 | - | 9 | - | 9 | - | 9 | |
| 320 | XES | SPS | 557 | Facilities & Real Estate | 200134 - Proprietary Trading - Front/Mid Office FERC 557 | 12 | - | 12 | - | 12 | - | 12 | |
| 321 | XES | SPS | 557 | Finance & Treasury | Direct | 91,434 | - | 91,434 | - | 91,434 | - | 91,434 | |
| 322 | XES | SPS | 557 | Finance & Treasury | 200134 - Proprietary Trading - Front/Mid Office FERC 557 | 243,024 | - | 243,024 | - | 243,024 | - | 243,024 | |
| 323 | XES | SPS | 557 | Finance & Treasury | 200174 - Generation Trading/Native Hedge - Mid Office FERC 557 | 113,191 | - | 113,191 | - | 113,191 | - | 113,191 | |
| 324 | XES | SPS | 557 | Human Resources | Direct | 1 | - | 1 | - | 1 | - | 1 | |
| 325 | XES | SPS | 557 | Human Resources | 200134 - Proprietary Trading - Front/Mid Office FERC 557 | 5 | - | 5 | - | 5 | - | 5 | |
| 326 | XES | SPS | 557 | Supply Chain | Direct | 75 | - | 75 | - | 75 | - | 75 | |
| 327 | XES | SPS | 557 | Supply Chain | 200134 - Proprietary Trading - Front/Mid Office FERC 557 | 364 | (0) | 364 | - | 364 | - | 364 | |
| 328 | XES | SPS | 557 | Supply Chain Special Programs | Direct | (2) | - | (2) | - | (2) | - | (2) | |
| 329 | XES | SPS | 557 | Supply Chain Special Programs | 200134 - Proprietary Trading - Front/Mid Office FERC 557 | 11 | (0) | 11 | - | 11 | - | 11 | |
| 330 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 2,188,842 | \$ (826) | \$ 2,188,016 | \$ - | \$ 2,188,016 | \$ - | \$ 2,188,016 |
| 331 | XES | SPS | 560 | Business Systems | Direct | \$ 602,798 | \$ - | \$ 602,798 | \$ - | \$ 602,798 | \$ - | \$ 602,798 | |
| 332 | XES | SPS | 560 | Business Systems | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | 2,267 | - | 2,267 | - | 2,267 | - | 2,267 | |
| 333 | XES | SPS | 560 | Energy Delivery Construction, Operations & Maintenance (COM) | Direct | 22 | - | 22 | - | 22 | - | 22 | |
| 334 | XES | SPS | 560 | Energy Delivery Engineering/Design | Direct | 3,223,043 | (1,965) | 3,221,078 | - | 3,221,078 | - | 3,221,078 | |
| 335 | XES | SPS | 560 | Energy Delivery Engineering/Design | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | 1,857,064 | (4,806) | 1,852,258 | - | 1,852,258 | - | 1,852,258 | |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|---|---|-----------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|---------------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 336 | XES | SPS | 560 | Energy Supply Engineering and Environmental | Direct | 9,004 | - | 9,004 | - | 9,004 | - | 9,004 | |
| 337 | XES | SPS | 560 | Facilities & Real Estate | Direct | 419 | (0) | 419 | - | 419 | - | 419 | |
| 338 | XES | SPS | 560 | Facilities & Real Estate | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | 12 | - | 12 | - | 12 | - | 12 | |
| 339 | XES | SPS | 560 | Finance & Treasury | Direct | 384,541 | - | 384,541 | - | 384,541 | - | 384,541 | |
| 340 | XES | SPS | 560 | Finance & Treasury | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | 186,431 | - | 186,431 | - | 186,431 | - | 186,431 | |
| 341 | XES | SPS | 560 | Fleet | Direct | (16) | - | (16) | - | (16) | - | (16) | |
| 342 | XES | SPS | 560 | Human Resources | Direct | 66 | - | 66 | - | 66 | - | 66 | |
| 343 | XES | SPS | 560 | Human Resources | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | 7 | - | 7 | - | 7 | - | 7 | |
| 344 | XES | SPS | 560 | Supply Chain | Direct | 4,739 | (1) | 4,739 | - | 4,739 | - | 4,739 | |
| 345 | XES | SPS | 560 | Supply Chain | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | 502 | (0) | 502 | - | 502 | - | 502 | |
| 346 | XES | SPS | 560 | Supply Chain Special Programs | Direct | 277 | (3) | 274 | - | 274 | - | 274 | |
| 347 | XES | SPS | 560 | Supply Chain Special Programs | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | 17 | (0) | 17 | - | 17 | - | 17 | |
| 348 | | | | | | Subtotal | \$ 6,271,194 | \$ (6,775) | \$ 6,264,419 | \$ - | \$ 6,264,419 | \$ - | \$ 6,264,419 |
| 349 | XES | SPS | 561.2 | Business Systems | 200115 - Miscellaneous Applications | \$ 303,830 | \$ (0) | \$ 303,829 | \$ - | \$ 303,829 | \$ - | \$ 303,829 | |
| 350 | XES | SPS | 561.2 | Business Systems | 200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 | 316,415 | - | 316,415 | - | 316,415 | - | 316,415 | |
| 351 | XES | SPS | 561.2 | Business Systems | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 400,178 | - | 400,178 | - | 400,178 | - | 400,178 | |
| 352 | XES | SPS | 561.2 | Energy Delivery Engineering/Design | Direct | 429 | - | 429 | - | 429 | - | 429 | |
| 353 | XES | SPS | 561.2 | Facilities & Real Estate | Direct | 38 | (0) | 38 | - | 38 | - | 38 | |
| 354 | XES | SPS | 561.2 | Facilities & Real Estate | 200115 - Miscellaneous Applications | 80 | - | 80 | - | 80 | - | 80 | |
| 355 | XES | SPS | 561.2 | Facilities & Real Estate | 200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 | 6 | - | 6 | - | 6 | - | 6 | |
| 356 | XES | SPS | 561.2 | Facilities & Real Estate | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 38 | - | 38 | - | 38 | - | 38 | |
| 357 | XES | SPS | 561.2 | Finance & Treasury | Direct | 0 | - | 0 | - | 0 | - | 0 | |
| 358 | XES | SPS | 561.2 | Finance & Treasury | 200115 - Miscellaneous Applications | 547 | - | 547 | - | 547 | - | 547 | |
| 359 | XES | SPS | 561.2 | Finance & Treasury | 200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 | 5,165 | - | 5,165 | - | 5,165 | - | 5,165 | |
| 360 | XES | SPS | 561.2 | Finance & Treasury | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 14,831 | - | 14,831 | - | 14,831 | - | 14,831 | |
| 361 | XES | SPS | 561.2 | Human Resources | 200115 - Miscellaneous Applications | 27 | - | 27 | - | 27 | - | 27 | |
| 362 | XES | SPS | 561.2 | Human Resources | 200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 | 3 | - | 3 | - | 3 | - | 3 | |
| 363 | XES | SPS | 561.2 | Human Resources | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 10 | - | 10 | - | 10 | - | 10 | |
| 364 | XES | SPS | 561.2 | Supply Chain | 200115 - Miscellaneous Applications | 1,693 | (0) | 1,693 | - | 1,693 | - | 1,693 | |
| 365 | XES | SPS | 561.2 | Supply Chain | 200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 | 281 | - | 281 | - | 281 | - | 281 | |
| 366 | XES | SPS | 561.2 | Supply Chain | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 482 | (0) | 482 | - | 482 | - | 482 | |
| 367 | XES | SPS | 561.2 | Supply Chain Special Programs | Direct | (0) | - | (0) | - | (0) | - | (0) | |
| 368 | XES | SPS | 561.2 | Supply Chain Special Programs | 200115 - Miscellaneous Applications | 106 | (1) | 105 | - | 105 | - | 105 | |
| 369 | XES | SPS | 561.2 | Supply Chain Special Programs | 200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 | 4 | (0) | 4 | - | 4 | - | 4 | |
| 370 | XES | SPS | 561.2 | Supply Chain Special Programs | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 21 | (0) | 21 | - | 21 | - | 21 | |
| 371 | | | | | | Subtotal | \$ 1,044,185 | \$ (2) | \$ 1,044,183 | \$ - | \$ 1,044,183 | \$ - | \$ 1,044,183 |
| 372 | XES | SPS | 561.5 | Business Systems | 200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5 | \$ 45 | \$ - | \$ 45 | \$ - | \$ 45 | \$ - | \$ 45 | |
| 373 | XES | SPS | 561.5 | Finance & Treasury | 200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5 | 0 | - | 0 | - | 0 | - | 0 | |
| 374 | XES | SPS | 561.5 | Supply Chain | 200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5 | 0 | - | 0 | - | 0 | - | 0 | |
| 375 | | | | | | Subtotal | \$ 45 | \$ - | \$ 45 | \$ - | \$ 45 | \$ - | \$ 45 |
| 376 | XES | SPS | 561.6 | Business Systems | Direct | \$ 48 | \$ - | \$ 48 | \$ - | \$ 48 | \$ - | \$ 48 | |
| 377 | XES | SPS | 561.6 | Facilities & Real Estate | Direct | 96 | (0) | 96 | - | 96 | - | 96 | |
| 378 | XES | SPS | 561.6 | Finance & Treasury | Direct | 386 | - | 386 | - | 386 | - | 386 | |
| 379 | XES | SPS | 561.6 | Human Resources | Direct | 25 | - | 25 | - | 25 | - | 25 | |
| 380 | XES | SPS | 561.6 | Supply Chain | Direct | 1,561 | (0) | 1,561 | - | 1,561 | - | 1,561 | |
| 381 | XES | SPS | 561.6 | Supply Chain Special Programs | Direct | 163 | (0) | 163 | - | 163 | - | 163 | |
| 382 | | | | | | Subtotal | \$ 2,278 | \$ (0) | \$ 2,278 | \$ - | \$ 2,278 | \$ - | \$ 2,278 |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|--|---|-----------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|---------------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 383 | XES | SPS | 561.7 | Energy Markets Regulated Trading & Marketing | Direct | \$ 99,096 | \$ - | \$ 99,096 | \$ - | \$ 99,096 | \$ - | \$ 99,096 | |
| 384 | XES | SPS | 561.7 | Finance & Treasury | Direct | 11,877 | - | 11,877 | - | 11,877 | - | 11,877 | |
| 385 | | | | | | Subtotal | \$ 110,973 | \$ - | \$ 110,973 | \$ - | \$ 110,973 | \$ - | \$ 110,973 |
| 386 | XES | SPS | 562 | Business Systems | Direct | \$ 5 | \$ - | \$ 5 | \$ - | \$ 5 | \$ - | \$ 5 | |
| 387 | XES | SPS | 562 | Facilities & Real Estate | Direct | 214 | (0) | 214 | - | 214 | - | 214 | |
| 388 | XES | SPS | 562 | Finance & Treasury | Direct | 151 | - | 151 | - | 151 | - | 151 | |
| 389 | XES | SPS | 562 | Fleet | Direct | (45) | - | (45) | - | (45) | - | (45) | |
| 390 | XES | SPS | 562 | Human Resources | Direct | 4 | - | 4 | - | 4 | - | 4 | |
| 391 | XES | SPS | 562 | Supply Chain | Direct | 1,270 | (0) | 1,270 | - | 1,270 | - | 1,270 | |
| 392 | XES | SPS | 562 | Supply Chain Special Programs | Direct | 19 | (0) | 19 | - | 19 | - | 19 | |
| 393 | | | | | | Subtotal | \$ 1,617 | \$ (0) | \$ 1,617 | \$ - | \$ 1,617 | \$ - | \$ 1,617 |
| 394 | XES | SPS | 563 | Business Systems | Direct | \$ 931 | \$ - | \$ 931 | \$ - | \$ 931 | \$ - | \$ 931 | |
| 395 | XES | SPS | 563 | Energy Delivery Engineering/Design | Direct | 6,065 | - | 6,065 | - | 6,065 | - | 6,065 | |
| 396 | XES | SPS | 563 | Facilities & Real Estate | Direct | 1,529 | (0) | 1,528 | - | 1,528 | - | 1,528 | |
| 397 | XES | SPS | 563 | Finance & Treasury | Direct | 6,606 | - | 6,606 | - | 6,606 | - | 6,606 | |
| 398 | XES | SPS | 563 | Fleet | Direct | (0) | - | (0) | - | (0) | - | (0) | |
| 399 | XES | SPS | 563 | Human Resources | Direct | 388 | - | 388 | - | 388 | - | 388 | |
| 400 | XES | SPS | 563 | Supply Chain | Direct | 28,878 | (3) | 28,875 | - | 28,875 | - | 28,875 | |
| 401 | XES | SPS | 563 | Supply Chain Special Programs | Direct | 2,250 | (14) | 2,236 | - | 2,236 | - | 2,236 | |
| 402 | | | | | | Subtotal | \$ 46,647 | \$ (17) | \$ 46,630 | \$ - | \$ 46,630 | \$ - | \$ 46,630 |
| 403 | XES | SPS | 566 | Accounting, Financial Reporting & Taxes | 200098 - Electric Transmission FERC 566 | \$ (590) | \$ - | \$ (590) | \$ - | \$ (590) | \$ - | \$ (590) | |
| 404 | XES | SPS | 566 | Business Systems | Direct | 582,966 | - | 582,966 | - | 582,966 | - | 582,966 | |
| 405 | XES | SPS | 566 | Energy Delivery Construction, Operations & Maintenance (COM) | Direct | 22 | - | 22 | - | 22 | - | 22 | |
| 406 | XES | SPS | 566 | Energy Delivery Engineering/Design | Direct | 305,974 | (1) | 305,973 | - | 305,973 | - | 305,973 | |
| 407 | XES | SPS | 566 | Facilities & Real Estate | Direct | 375,433 | (73) | 375,359 | - | 375,359 | - | 375,359 | |
| 408 | XES | SPS | 566 | Finance & Treasury | Direct | 50,349 | - | 50,349 | - | 50,349 | - | 50,349 | |
| 409 | XES | SPS | 566 | Finance & Treasury | 200098 - Electric Transmission FERC 566 | (8) | - | (8) | - | (8) | - | (8) | |
| 410 | XES | SPS | 566 | Fleet | Direct | (202) | - | (202) | - | (202) | - | (202) | |
| 411 | XES | SPS | 566 | Human Resources | Direct | 98 | - | 98 | - | 98 | - | 98 | |
| 412 | XES | SPS | 566 | Legal | Direct | 91,963 | - | 91,963 | - | 91,963 | - | 91,963 | |
| 413 | XES | SPS | 566 | Supply Chain | Direct | 11,422 | (1) | 11,421 | - | 11,421 | - | 11,421 | |
| 414 | XES | SPS | 566 | Supply Chain Special Programs | Direct | (171,340) | (3) | (171,343) | - | (171,343) | - | (171,343) | |
| 415 | | | | | | Subtotal | \$ 1,246,087 | \$ (79) | \$ 1,246,008 | \$ - | \$ 1,246,008 | \$ - | \$ 1,246,008 |
| 416 | XES | SPS | 567 | Energy Delivery Engineering/Design | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | \$ 9,852 | \$ - | \$ 9,852 | \$ - | \$ 9,852 | \$ - | \$ 9,852 | |
| 417 | XES | SPS | 567 | Facilities & Real Estate | Direct | 1,410,220 | - | 1,410,220 | - | 1,410,220 | - | 1,410,220 | |
| 418 | | | | | | Subtotal | \$ 1,420,072 | \$ - | \$ 1,420,072 | \$ - | \$ 1,420,072 | \$ - | \$ 1,420,072 |
| 419 | XES | SPS | 570 | Business Systems | Direct | \$ 97 | \$ - | \$ 97 | \$ - | \$ 97 | \$ - | \$ 97 | |
| 420 | XES | SPS | 570 | Facilities & Real Estate | Direct | 335 | (0) | 335 | - | 335 | - | 335 | |
| 421 | XES | SPS | 570 | Finance & Treasury | Direct | 899 | - | 899 | - | 899 | - | 899 | |
| 422 | XES | SPS | 570 | Fleet | Direct | (0) | - | (0) | - | (0) | - | (0) | |
| 423 | XES | SPS | 570 | Human Resources | Direct | 39 | - | 39 | - | 39 | - | 39 | |
| 424 | XES | SPS | 570 | Supply Chain | Direct | 3,446 | (1) | 3,444 | - | 3,444 | - | 3,444 | |
| 425 | XES | SPS | 570 | Supply Chain Special Programs | Direct | 398 | (2) | 396 | - | 396 | - | 396 | |
| 426 | | | | | | Subtotal | \$ 5,214 | \$ (4) | \$ 5,210 | \$ - | \$ 5,210 | \$ - | \$ 5,210 |
| 427 | XES | SPS | 571 | Business Systems | Direct | \$ 242 | \$ - | \$ 242 | \$ - | \$ 242 | \$ - | \$ 242 | |
| 428 | XES | SPS | 571 | Energy Delivery Construction, Operations & Maintenance (COM) | Direct | 47,657 | - | 47,657 | - | 47,657 | - | 47,657 | |
| 429 | XES | SPS | 571 | Energy Delivery Engineering/Design | Direct | 59,222 | - | 59,222 | - | 59,222 | - | 59,222 | |
| 430 | XES | SPS | 571 | Facilities & Real Estate | Direct | 356 | (0) | 356 | - | 356 | - | 356 | |
| 431 | XES | SPS | 571 | Finance & Treasury | Direct | 7,438 | - | 7,438 | - | 7,438 | - | 7,438 | |
| 432 | XES | SPS | 571 | Human Resources | Direct | 79 | - | 79 | - | 79 | - | 79 | |
| 433 | XES | SPS | 571 | Supply Chain | Direct | 6,059 | (1) | 6,058 | - | 6,058 | - | 6,058 | |
| 434 | XES | SPS | 571 | Supply Chain Special Programs | Direct | 491 | (2) | 488 | - | 488 | - | 488 | |
| 435 | | | | | | Subtotal | \$ 121,543 | \$ (4) | \$ 121,539 | \$ - | \$ 121,539 | \$ - | \$ 121,539 |
| 436 | XES | SPS | 575.1 | Business Systems | Direct | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | |
| 437 | XES | SPS | 575.1 | Energy Markets Regulated Trading & Marketing | Direct | 128,644 | - | 128,644 | - | 128,644 | - | 128,644 | |
| 438 | XES | SPS | 575.1 | Facilities & Real Estate | Direct | 8,565 | (2) | 8,562 | - | 8,562 | - | 8,562 | |
| 439 | XES | SPS | 575.1 | Finance & Treasury | Direct | 15,061 | - | 15,061 | - | 15,061 | - | 15,061 | |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME | TME | TME | TME | | | | |
|----------|-------------------|-----------------|----------------|--|---|-----------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|-------------------|
| | | | | | | 6/30/2022 | 6/30/2022 | 6/30/2023 | 6/30/2024 | | | | |
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 440 | XES | SPS | 575.1 | Fleet | Direct | (0) | - | (0) | - | (0) | - | (0) | |
| 441 | XES | SPS | 575.1 | Human Resources | Direct | 0 | - | 0 | - | 0 | - | 0 | |
| 442 | XES | SPS | 575.1 | Supply Chain | Direct | 19 | - | 19 | - | 19 | - | 19 | |
| 443 | XES | SPS | 575.1 | Supply Chain Special Programs | Direct | (8,214) | - | (8,214) | - | (8,214) | - | (8,214) | |
| 444 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 144,076 | \$ (2) | \$ 144,074 | \$ - | \$ 144,074 | \$ - | \$ 144,074 |
| 445 | XES | SPS | 575.2 | Energy Markets Regulated Trading & Marketing | Direct | \$ 344,011 | \$ - | \$ 344,011 | \$ - | \$ 344,011 | \$ - | \$ 344,011 | |
| 446 | XES | SPS | 575.2 | Finance & Treasury | Direct | 39,572 | - | 39,572 | - | 39,572 | - | 39,572 | |
| 447 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 383,583 | \$ - | \$ 383,583 | \$ - | \$ 383,583 | \$ - | \$ 383,583 |
| 448 | XES | SPS | 575.5 | Energy Markets Regulated Trading & Marketing | Direct | \$ 808 | \$ - | \$ 808 | \$ - | \$ 808 | \$ - | \$ 808 | |
| 449 | XES | SPS | 575.5 | Finance & Treasury | Direct | 101 | - | 101 | - | 101 | - | 101 | |
| 450 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 908 | \$ - | \$ 908 | \$ - | \$ 908 | \$ - | \$ 908 |
| 451 | XES | SPS | 575.6 | Energy Markets Regulated Trading & Marketing | Direct | \$ 808 | \$ - | \$ 808 | \$ - | \$ 808 | \$ - | \$ 808 | |
| 452 | XES | SPS | 575.6 | Finance & Treasury | Direct | 101 | - | 101 | - | 101 | - | 101 | |
| 453 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 908 | \$ - | \$ 908 | \$ - | \$ 908 | \$ - | \$ 908 |
| 454 | XES | SPS | 575.8 | Facilities & Real Estate | Direct | \$ 32,694 | \$ - | \$ 32,694 | \$ - | \$ 32,694 | \$ - | \$ 32,694 | |
| 455 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 32,694 | \$ - | \$ 32,694 | \$ - | \$ 32,694 | \$ - | \$ 32,694 |
| 456 | XES | SPS | 580 | Business Systems | Direct | \$ 96 | \$ - | \$ 96 | \$ - | \$ 96 | \$ - | \$ 96 | |
| 457 | XES | SPS | 580 | Business Systems | 200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580 | 4 | - | 4 | - | 4 | - | 4 | |
| 458 | XES | SPS | 580 | Energy Delivery Construction, Operations & Maintenance (COM) | Direct | 22,669 | (75) | 22,594 | - | 22,594 | - | 22,594 | |
| 459 | XES | SPS | 580 | Energy Delivery Construction, Operations & Maintenance (COM) | 200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580 | 132,997 | (119) | 132,878 | - | 132,878 | - | 132,878 | |
| 460 | XES | SPS | 580 | Energy Delivery Engineering/Design | Direct | 465,989 | (21) | 465,968 | - | 465,968 | - | 465,968 | |
| 461 | XES | SPS | 580 | Executive Management Services | Direct | 1,411 | - | 1,411 | - | 1,411 | - | 1,411 | |
| 462 | XES | SPS | 580 | Facilities & Real Estate | Direct | 3,595 | (0) | 3,595 | - | 3,595 | - | 3,595 | |
| 463 | XES | SPS | 580 | Facilities & Real Estate | 200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580 | 5 | - | 5 | - | 5 | - | 5 | |
| 464 | XES | SPS | 580 | Finance & Treasury | Direct | 57,184 | - | 57,184 | - | 57,184 | - | 57,184 | |
| 465 | XES | SPS | 580 | Finance & Treasury | 200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580 | 9,842 | - | 9,842 | - | 9,842 | - | 9,842 | |
| 466 | XES | SPS | 580 | Fleet | Direct | (180) | - | (180) | - | (180) | - | (180) | |
| 467 | XES | SPS | 580 | Human Resources | Direct | 64,793 | (11) | 64,782 | - | 64,782 | - | 64,782 | |
| 468 | XES | SPS | 580 | Human Resources | 200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580 | 2 | - | 2 | - | 2 | - | 2 | |
| 469 | XES | SPS | 580 | Supply Chain | Direct | 12,327 | (1) | 12,326 | - | 12,326 | - | 12,326 | |
| 470 | XES | SPS | 580 | Supply Chain | 200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580 | 92 | - | 92 | - | 92 | - | 92 | |
| 471 | XES | SPS | 580 | Supply Chain Special Programs | Direct | 543 | (1) | 542 | - | 542 | - | 542 | |
| 472 | XES | SPS | 580 | Supply Chain Special Programs | 200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580 | 7 | (0) | 7 | - | 7 | - | 7 | |
| 473 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 771,376 | \$ (229) | \$ 771,147 | \$ - | \$ 771,147 | \$ - | \$ 771,147 |
| 474 | XES | SPS | 581 | Business Systems | 200115 - Miscellaneous Applications | \$ 109,127 | \$ (0) | \$ 109,127 | \$ - | \$ 109,127 | \$ - | \$ 109,127 | |
| 475 | XES | SPS | 581 | Business Systems | 200118 - Distribution Electric Load Dispatching/EMS FERC 581 | 132,039 | (46) | 131,993 | - | 131,993 | - | 131,993 | |
| 476 | XES | SPS | 581 | Business Systems | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 143,749 | - | 143,749 | - | 143,749 | - | 143,749 | |
| 477 | XES | SPS | 581 | Facilities & Real Estate | Direct | 18 | (0) | 18 | - | 18 | - | 18 | |
| 478 | XES | SPS | 581 | Facilities & Real Estate | 200115 - Miscellaneous Applications | 28 | - | 28 | - | 28 | - | 28 | |
| 479 | XES | SPS | 581 | Facilities & Real Estate | 200118 - Distribution Electric Load Dispatching/EMS FERC 581 | 11 | - | 11 | - | 11 | - | 11 | |
| 480 | XES | SPS | 581 | Facilities & Real Estate | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 13 | - | 13 | - | 13 | - | 13 | |
| 481 | XES | SPS | 581 | Finance & Treasury | Direct | 0 | - | 0 | - | 0 | - | 0 | |
| 482 | XES | SPS | 581 | Finance & Treasury | 200115 - Miscellaneous Applications | 197 | - | 197 | - | 197 | - | 197 | |
| 483 | XES | SPS | 581 | Finance & Treasury | 200118 - Distribution Electric Load Dispatching/EMS FERC 581 | 5,762 | - | 5,762 | - | 5,762 | - | 5,762 | |
| 484 | XES | SPS | 581 | Finance & Treasury | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 5,327 | - | 5,327 | - | 5,327 | - | 5,327 | |
| 485 | XES | SPS | 581 | Human Resources | 200115 - Miscellaneous Applications | 10 | - | 10 | - | 10 | - | 10 | |
| 486 | XES | SPS | 581 | Human Resources | 200118 - Distribution Electric Load Dispatching/EMS FERC 581 | 5 | - | 5 | - | 5 | - | 5 | |
| 487 | XES | SPS | 581 | Human Resources | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 3 | - | 3 | - | 3 | - | 3 | |
| 488 | XES | SPS | 581 | Supply Chain | 200115 - Miscellaneous Applications | 608 | (0) | 608 | - | 608 | - | 608 | |
| 489 | XES | SPS | 581 | Supply Chain | 200118 - Distribution Electric Load Dispatching/EMS FERC 581 | 339 | (0) | 339 | - | 339 | - | 339 | |
| 490 | XES | SPS | 581 | Supply Chain | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 173 | (0) | 173 | - | 173 | - | 173 | |
| 491 | XES | SPS | 581 | Supply Chain Special Programs | Direct | 0 | - | 0 | - | 0 | - | 0 | |
| 492 | XES | SPS | 581 | Supply Chain Special Programs | 200115 - Miscellaneous Applications | 38 | (0) | 38 | - | 38 | - | 38 | |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|--|---|-----------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|-------------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 493 | XES | SPS | 581 | Supply Chain Special Programs | 200118 - Distribution Electric Load Dispatching/EMS FERC 581 | 17 | (0) | 17 | - | 17 | - | 17 | |
| 494 | XES | SPS | 581 | Supply Chain Special Programs | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 7 | (0) | 7 | - | 7 | - | 7 | |
| 495 | | | | | | Subtotal | \$ 397,472 | \$ (47) | \$ 397,425 | \$ - | \$ 397,425 | \$ - | \$ 397,425 |
| 496 | XES | SPS | 582 | Business Systems | Direct | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | |
| 497 | XES | SPS | 582 | Facilities & Real Estate | Direct | 4,415 | (1) | 4,414 | - | 4,414 | - | 4,414 | |
| 498 | XES | SPS | 582 | Finance & Treasury | Direct | 1,137 | - | 1,137 | - | 1,137 | - | 1,137 | |
| 499 | XES | SPS | 582 | Fleet | Direct | (1,311) | - | (1,311) | - | (1,311) | - | (1,311) | |
| 500 | XES | SPS | 582 | Human Resources | Direct | 9 | - | 9 | - | 9 | - | 9 | |
| 501 | XES | SPS | 582 | Supply Chain | Direct | 27,240 | - | 27,240 | - | 27,240 | - | 27,240 | |
| 502 | XES | SPS | 582 | Supply Chain Special Programs | Direct | (0) | - | (0) | - | (0) | - | (0) | |
| 503 | | | | | | Subtotal | \$ 31,490 | \$ (1) | \$ 31,489 | \$ - | \$ 31,489 | \$ - | \$ 31,489 |
| 504 | XES | SPS | 583 | Business Systems | Direct | \$ 514 | \$ - | \$ 514 | \$ - | \$ 514 | \$ - | \$ 514 | |
| 505 | XES | SPS | 583 | Energy Delivery Construction, Operations & Maintenance (COM) | Direct | 60,520 | - | 60,520 | - | 60,520 | - | 60,520 | |
| 506 | XES | SPS | 583 | Facilities & Real Estate | Direct | 1,082 | (0) | 1,082 | - | 1,082 | - | 1,082 | |
| 507 | XES | SPS | 583 | Finance & Treasury | Direct | 10,283 | - | 10,283 | - | 10,283 | - | 10,283 | |
| 508 | XES | SPS | 583 | Fleet | Direct | (0) | - | (0) | - | (0) | - | (0) | |
| 509 | XES | SPS | 583 | Human Resources | Direct | 235 | - | 235 | - | 235 | - | 235 | |
| 510 | XES | SPS | 583 | Supply Chain | Direct | 17,011 | (2) | 17,009 | - | 17,009 | - | 17,009 | |
| 511 | XES | SPS | 583 | Supply Chain Special Programs | Direct | 1,278 | (6) | 1,272 | - | 1,272 | - | 1,272 | |
| 512 | | | | | | Subtotal | \$ 90,923 | \$ (8) | \$ 90,915 | \$ - | \$ 90,915 | \$ - | \$ 90,915 |
| 513 | XES | SPS | 584 | Business Systems | Direct | \$ 11 | \$ - | \$ 11 | \$ - | \$ 11 | \$ - | \$ 11 | |
| 514 | XES | SPS | 584 | Facilities & Real Estate | Direct | 46 | - | 46 | - | 46 | - | 46 | |
| 515 | XES | SPS | 584 | Finance & Treasury | Direct | 109 | - | 109 | - | 109 | - | 109 | |
| 516 | XES | SPS | 584 | Fleet | Direct | (0) | - | (0) | - | (0) | - | (0) | |
| 517 | XES | SPS | 584 | Human Resources | Direct | 5 | - | 5 | - | 5 | - | 5 | |
| 518 | XES | SPS | 584 | Supply Chain | Direct | 374 | (0) | 374 | - | 374 | - | 374 | |
| 519 | XES | SPS | 584 | Supply Chain Special Programs | Direct | 27 | (0) | 26 | - | 26 | - | 26 | |
| 520 | | | | | | Subtotal | \$ 570 | \$ (0) | \$ 570 | \$ - | \$ 570 | \$ - | \$ 570 |
| 521 | XES | SPS | 585 | Business Systems | Direct | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | |
| 522 | XES | SPS | 585 | Energy Delivery Engineering/Design | Direct | 20,014 | - | 20,014 | - | 20,014 | - | 20,014 | |
| 523 | XES | SPS | 585 | Facilities & Real Estate | Direct | 20 | - | 20 | - | 20 | - | 20 | |
| 524 | XES | SPS | 585 | Finance & Treasury | Direct | 2,218 | - | 2,218 | - | 2,218 | - | 2,218 | |
| 525 | XES | SPS | 585 | Fleet | Direct | (0) | - | (0) | - | (0) | - | (0) | |
| 526 | XES | SPS | 585 | Human Resources | Direct | 0 | - | 0 | - | 0 | - | 0 | |
| 527 | XES | SPS | 585 | Supply Chain | Direct | 59 | - | 59 | - | 59 | - | 59 | |
| 528 | XES | SPS | 585 | Supply Chain Special Programs | Direct | 5 | - | 5 | - | 5 | - | 5 | |
| 529 | | | | | | Subtotal | \$ 22,317 | \$ - | \$ 22,317 | \$ - | \$ 22,317 | \$ - | \$ 22,317 |
| 530 | XES | SPS | 586 | Business Systems | Direct | \$ 161 | \$ - | \$ 161 | \$ - | \$ 161 | \$ - | \$ 161 | |
| 531 | XES | SPS | 586 | Energy Delivery Construction, Operations & Maintenance (COM) | Direct | 137,406 | - | 137,406 | - | 137,406 | - | 137,406 | |
| 532 | XES | SPS | 586 | Energy Delivery Construction, Operations & Maintenance (COM) | 200117 - Distribution Electric Metering FERC 586 | (1,674) | - | (1,674) | - | (1,674) | - | (1,674) | |
| 533 | XES | SPS | 586 | Facilities & Real Estate | Direct | 1,976 | (0) | 1,975 | - | 1,975 | - | 1,975 | |
| 534 | XES | SPS | 586 | Finance & Treasury | Direct | 17,488 | - | 17,488 | - | 17,488 | - | 17,488 | |
| 535 | XES | SPS | 586 | Finance & Treasury | 200117 - Distribution Electric Metering FERC 586 | (54) | - | (54) | - | (54) | - | (54) | |
| 536 | XES | SPS | 586 | Fleet | Direct | (166) | - | (166) | - | (166) | - | (166) | |
| 537 | XES | SPS | 586 | Human Resources | Direct | 69 | - | 69 | - | 69 | - | 69 | |
| 538 | XES | SPS | 586 | Supply Chain | Direct | 11,764 | (1) | 11,763 | - | 11,763 | - | 11,763 | |
| 539 | XES | SPS | 586 | Supply Chain Special Programs | Direct | 449 | (1) | 448 | - | 448 | - | 448 | |
| 540 | | | | | | Subtotal | \$ 167,418 | \$ (2) | \$ 167,416 | \$ - | \$ 167,416 | \$ - | \$ 167,416 |
| 541 | XES | SPS | 587 | Business Systems | Direct | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | |
| 542 | XES | SPS | 587 | Facilities & Real Estate | Direct | 2 | - | 2 | - | 2 | - | 2 | |
| 543 | XES | SPS | 587 | Finance & Treasury | Direct | 3 | - | 3 | - | 3 | - | 3 | |
| 544 | XES | SPS | 587 | Human Resources | Direct | 0 | - | 0 | - | 0 | - | 0 | |
| 545 | XES | SPS | 587 | Supply Chain | Direct | 9 | - | 9 | - | 9 | - | 9 | |
| 546 | XES | SPS | 587 | Supply Chain Special Programs | Direct | 1 | - | 1 | - | 1 | - | 1 | |
| 547 | | | | | | Subtotal | \$ 14 | \$ - | \$ 14 | \$ - | \$ 14 | \$ - | \$ 14 |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|--|--|-----------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|---------------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 548 XES | SPS | 588 | | Accounting, Financial Reporting & Taxes | Direct | \$ 41,870 | \$ - | \$ 41,870 | \$ - | \$ 41,870 | \$ - | \$ 41,870 | |
| 549 XES | SPS | 588 | | Accounting, Financial Reporting & Taxes | 200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859 | 3,468 | - | 3,468 | - | 3,468 | - | 3,468 | |
| 550 XES | SPS | 588 | | Business Systems | Direct | 418,721 | (43) | 418,678 | - | 418,678 | - | 418,678 | |
| 551 XES | SPS | 588 | | Business Systems | 200111 - Enterprise Application Integration (EAL) | 2,461 | - | 2,461 | - | 2,461 | - | 2,461 | |
| 552 XES | SPS | 588 | | Business Systems | 200115 - Miscellaneous Applications | 199,936 | (0) | 199,936 | - | 199,936 | - | 199,936 | |
| 553 XES | SPS | 588 | | Business Systems | 200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880 | 200,422 | - | 200,422 | - | 200,422 | - | 200,422 | |
| 554 XES | SPS | 588 | | Energy Delivery Construction, Operations & Maintenance (COM) | Direct | 72,090 | - | 72,090 | - | 72,090 | - | 72,090 | |
| 555 XES | SPS | 588 | | Energy Delivery Engineering/Design | Direct | 784,390 | (14) | 784,375 | - | 784,375 | - | 784,375 | |
| 556 XES | SPS | 588 | | Facilities & Real Estate | Direct | 471,947 | (151) | 471,796 | - | 471,796 | - | 471,796 | |
| 557 XES | SPS | 588 | | Facilities & Real Estate | 200115 - Miscellaneous Applications | 53 | - | 53 | - | 53 | - | 53 | |
| 558 XES | SPS | 588 | | Facilities & Real Estate | 200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880 | 12 | - | 12 | - | 12 | - | 12 | |
| 559 XES | SPS | 588 | | Finance & Treasury | Direct | 104,371 | - | 104,371 | - | 104,371 | - | 104,371 | |
| 560 XES | SPS | 588 | | Finance & Treasury | 200111 - Enterprise Application Integration (EAL) | 0 | - | 0 | - | 0 | - | 0 | |
| 561 XES | SPS | 588 | | Finance & Treasury | 200115 - Miscellaneous Applications | 361 | - | 361 | - | 361 | - | 361 | |
| 562 XES | SPS | 588 | | Finance & Treasury | 200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880 | 92 | - | 92 | - | 92 | - | 92 | |
| 563 XES | SPS | 588 | | Finance & Treasury | 200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859 | 376 | - | 376 | - | 376 | - | 376 | |
| 564 XES | SPS | 588 | | Fleet | Direct | (4,718) | - | (4,718) | - | (4,718) | - | (4,718) | |
| 565 XES | SPS | 588 | | Human Resources | Direct | 54,577 | - | 54,577 | - | 54,577 | - | 54,577 | |
| 566 XES | SPS | 588 | | Human Resources | 200115 - Miscellaneous Applications | 18 | - | 18 | - | 18 | - | 18 | |
| 567 XES | SPS | 588 | | Human Resources | 200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880 | 3 | - | 3 | - | 3 | - | 3 | |
| 568 XES | SPS | 588 | | Supply Chain | Direct | 115,121 | (2) | 115,119 | - | 115,119 | - | 115,119 | |
| 569 XES | SPS | 588 | | Supply Chain | 200111 - Enterprise Application Integration (EAL) | 0 | - | 0 | - | 0 | - | 0 | |
| 570 XES | SPS | 588 | | Supply Chain | 200115 - Miscellaneous Applications | 1,116 | (0) | 1,116 | - | 1,116 | - | 1,116 | |
| 571 XES | SPS | 588 | | Supply Chain | 200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880 | 221 | (0) | 221 | - | 221 | - | 221 | |
| 572 XES | SPS | 588 | | Supply Chain | 200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859 | 1 | - | 1 | - | 1 | - | 1 | |
| 573 XES | SPS | 588 | | Supply Chain Special Programs | Direct | (398,951) | (4) | (398,955) | - | (398,955) | - | (398,955) | |
| 574 XES | SPS | 588 | | Supply Chain Special Programs | 200115 - Miscellaneous Applications | 70 | (1) | 69 | - | 69 | - | 69 | |
| 575 XES | SPS | 588 | | Supply Chain Special Programs | 200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880 | 7 | - | 7 | - | 7 | - | 7 | |
| 576 XES | SPS | 588 | | Supply Chain Special Programs | 200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859 | 0 | - | 0 | - | 0 | - | 0 | |
| 577 | | | | | | Subtotal | \$ 2,068,035 | \$ (215) | \$ 2,067,820 | \$ - | \$ 2,067,820 | \$ - | \$ 2,067,820 |
| 578 XES | SPS | 589 | | Facilities & Real Estate | Direct | \$ 1,783,015 | \$ - | \$ 1,783,015 | \$ - | \$ 1,783,015 | \$ - | \$ 1,783,015 | |
| 579 | | | | | | Subtotal | \$ 1,783,015 | \$ - | \$ 1,783,015 | \$ - | \$ 1,783,015 | \$ - | \$ 1,783,015 |
| 580 XES | SPS | 590 | | Energy Supply Engineering and Environmental | Direct | \$ 12,802 | \$ - | \$ 12,802 | \$ - | \$ 12,802 | \$ - | \$ 12,802 | |
| 581 XES | SPS | 590 | | Finance & Treasury | Direct | 1,331 | - | 1,331 | - | 1,331 | - | 1,331 | |
| 582 | | | | | | Subtotal | \$ 14,133 | \$ - | \$ 14,133 | \$ - | \$ 14,133 | \$ - | \$ 14,133 |
| 583 XES | SPS | 592 | | Business Systems | Direct | \$ 30 | \$ - | \$ 30 | \$ - | \$ 30 | \$ - | \$ 30 | |
| 584 XES | SPS | 592 | | Facilities & Real Estate | Direct | 127 | (0) | 127 | - | 127 | - | 127 | |
| 585 XES | SPS | 592 | | Finance & Treasury | Direct | 418 | - | 418 | - | 418 | - | 418 | |
| 586 XES | SPS | 592 | | Fleet | Direct | (0) | - | (0) | - | (0) | - | (0) | |
| 587 XES | SPS | 592 | | Human Resources | Direct | 20 | - | 20 | - | 20 | - | 20 | |
| 588 XES | SPS | 592 | | Supply Chain | Direct | 1,882 | (1) | 1,881 | - | 1,881 | - | 1,881 | |
| 589 XES | SPS | 592 | | Supply Chain Special Programs | Direct | 254 | (1) | 253 | - | 253 | - | 253 | |
| 590 | | | | | | Subtotal | \$ 2,731 | \$ (1) | \$ 2,729 | \$ - | \$ 2,729 | \$ - | \$ 2,729 |
| 591 XES | SPS | 593 | | Business Systems | Direct | \$ 720 | \$ - | \$ 720 | \$ - | \$ 720 | \$ - | \$ 720 | |
| 592 XES | SPS | 593 | | Energy Delivery Construction, Operations & Maintenance (COM) | Direct | 265,948 | (32) | 265,915 | - | 265,915 | - | 265,915 | |
| 593 XES | SPS | 593 | | Facilities & Real Estate | Direct | 1,520 | (1) | 1,519 | - | 1,519 | - | 1,519 | |
| 594 XES | SPS | 593 | | Finance & Treasury | Direct | 21,352 | - | 21,352 | - | 21,352 | - | 21,352 | |
| 595 XES | SPS | 593 | | Fleet | Direct | (16) | - | (16) | - | (16) | - | (16) | |
| 596 XES | SPS | 593 | | Human Resources | Direct | 322 | - | 322 | - | 322 | - | 322 | |
| 597 XES | SPS | 593 | | Supply Chain | Direct | 27,718 | (6) | 27,712 | - | 27,712 | - | 27,712 | |
| 598 XES | SPS | 593 | | Supply Chain Special Programs | Direct | 2,432 | (13) | 2,418 | - | 2,418 | - | 2,418 | |
| 599 | | | | | | Subtotal | \$ 319,995 | \$ (52) | \$ 319,943 | \$ - | \$ 319,943 | \$ - | \$ 319,943 |
| 600 XES | SPS | 594 | | Business Systems | Direct | \$ 25 | \$ - | \$ 25 | \$ - | \$ 25 | \$ - | \$ 25 | |
| 601 XES | SPS | 594 | | Facilities & Real Estate | Direct | 65 | 0 | 65 | - | 65 | - | 65 | |
| 602 XES | SPS | 594 | | Finance & Treasury | Direct | 142 | - | 142 | - | 142 | - | 142 | |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|-----------------|-------------------|-----------------|----------------|-------------------------------------|--|------------------|-------------------------|----------------------|----------------------------|------------------|------------------------------|------------------|-------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 603 | XES | SPS | 594 | Fleet | Direct | (0) | - | (0) | - | (0) | - | (0) | - |
| 604 | XES | SPS | 594 | Human Resources | Direct | 7 | - | 7 | - | 7 | - | 7 | - |
| 605 | XES | SPS | 594 | Supply Chain | Direct | 533 | 0 | 534 | - | 534 | - | 534 | - |
| 606 | XES | SPS | 594 | Supply Chain Special Programs | Direct | (25) | (0) | (25) | - | (25) | - | (25) | - |
| Subtotal | | | | | | \$ 748 | \$ 0 | \$ 748 | \$ - | \$ 748 | \$ - | \$ 748 | \$ - |
| 608 | XES | SPS | 596 | Business Systems | Direct | \$ 34 | \$ - | \$ 34 | \$ - | \$ 34 | \$ - | \$ 34 | \$ - |
| 609 | XES | SPS | 596 | Facilities & Real Estate | Direct | 348 | (0) | 348 | - | 348 | - | 348 | - |
| 610 | XES | SPS | 596 | Finance & Treasury | Direct | 595 | - | 595 | - | 595 | - | 595 | - |
| 611 | XES | SPS | 596 | Fleet | Direct | (0) | - | (0) | - | (0) | - | (0) | - |
| 612 | XES | SPS | 596 | Human Resources | Direct | 19 | - | 19 | - | 19 | - | 19 | - |
| 613 | XES | SPS | 596 | Supply Chain | Direct | 1,824 | (0) | 1,824 | - | 1,824 | - | 1,824 | - |
| 614 | XES | SPS | 596 | Supply Chain Special Programs | Direct | 147 | (0) | 146 | - | 146 | - | 146 | - |
| Subtotal | | | | | | \$ 2,966 | \$ (1) | \$ 2,965 | \$ - | \$ 2,965 | \$ - | \$ 2,965 | \$ - |
| 616 | XES | SPS | 597 | Business Systems | Direct | \$ 8 | \$ - | \$ 8 | \$ - | \$ 8 | \$ - | \$ 8 | \$ - |
| 617 | XES | SPS | 597 | Facilities & Real Estate | Direct | 9 | - | 9 | - | 9 | - | 9 | - |
| 618 | XES | SPS | 597 | Finance & Treasury | Direct | 38 | - | 38 | - | 38 | - | 38 | - |
| 619 | XES | SPS | 597 | Human Resources | Direct | 2 | - | 2 | - | 2 | - | 2 | - |
| 620 | XES | SPS | 597 | Supply Chain | Direct | 188 | - | 188 | - | 188 | - | 188 | - |
| 621 | XES | SPS | 597 | Supply Chain Special Programs | Direct | 8 | - | 8 | - | 8 | - | 8 | - |
| Subtotal | | | | | | \$ 252 | \$ - | \$ 252 | \$ - | \$ 252 | \$ - | \$ 252 | \$ - |
| 623 | XES | SPS | 598 | Business Systems | Direct | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - |
| 624 | XES | SPS | 598 | Energy Delivery Engineering/Design | Direct | 78,979 | - | 78,979 | - | 78,979 | - | 78,979 | - |
| 625 | XES | SPS | 598 | Facilities & Real Estate | Direct | 2 | - | 2 | - | 2 | - | 2 | - |
| 626 | XES | SPS | 598 | Finance & Treasury | Direct | 6,931 | - | 6,931 | - | 6,931 | - | 6,931 | - |
| 627 | XES | SPS | 598 | Human Resources | Direct | 0 | - | 0 | - | 0 | - | 0 | - |
| 628 | XES | SPS | 598 | Supply Chain | Direct | 33 | - | 33 | - | 33 | - | 33 | - |
| 629 | XES | SPS | 598 | Supply Chain Special Programs | Direct | 1 | - | 1 | - | 1 | - | 1 | - |
| Subtotal | | | | | | \$ 85,948 | \$ - | \$ 85,948 | \$ - | \$ 85,948 | \$ - | \$ 85,948 | \$ - |
| 631 | XES | SPS | 901 | Business Systems | 200156 - Customer Care FERC 901 | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - |
| 632 | XES | SPS | 901 | Customer Service | 200156 - Customer Care FERC 901 | 35,576 | (4,171) | 31,405 | - | 31,405 | - | 31,405 | - |
| 633 | XES | SPS | 901 | Finance & Treasury | 200156 - Customer Care FERC 901 | 3,774 | - | 3,774 | - | 3,774 | - | 3,774 | - |
| 634 | XES | SPS | 901 | Supply Chain | 200156 - Customer Care FERC 901 | 0 | - | 0 | - | 0 | - | 0 | - |
| Subtotal | | | | | | \$ 39,350 | \$ (4,171) | \$ 35,179 | \$ - | \$ 35,179 | \$ - | \$ 35,179 | \$ - |
| 636 | XES | SPS | 902 | Business Systems | Direct | \$ 258 | \$ - | \$ 258 | \$ - | \$ 258 | \$ - | \$ 258 | \$ - |
| 637 | XES | SPS | 902 | Business Systems | 200111 - Enterprise Application Integration (EAI) | 1,838 | - | 1,838 | - | 1,838 | - | 1,838 | - |
| 638 | XES | SPS | 902 | Business Systems | 200112 - Mainframe Charges | 51,583 | - | 51,583 | - | 51,583 | - | 51,583 | - |
| 639 | XES | SPS | 902 | Business Systems | 200115 - Miscellaneous Applications | 148,740 | (0) | 148,740 | - | 148,740 | - | 148,740 | - |
| 640 | XES | SPS | 902 | Business Systems | 200152 - Customer Care 902 | 208,803 | (15) | 208,787 | - | 208,787 | - | 208,787 | - |
| 641 | XES | SPS | 902 | Business Systems | 200170 - Meter Reading and Monitoring Systems FERC 902 | 170,064 | - | 170,064 | - | 170,064 | - | 170,064 | - |
| 642 | XES | SPS | 902 | Customer Service | 200152 - Customer Care 902 | 35,478 | (54) | 35,424 | - | 35,424 | - | 35,424 | - |
| 643 | XES | SPS | 902 | Facilities & Real Estate | Direct | 7,332 | (1) | 7,331 | - | 7,331 | - | 7,331 | - |
| 644 | XES | SPS | 902 | Facilities & Real Estate | 200112 - Mainframe Charges | 0 | - | 0 | - | 0 | - | 0 | - |
| 645 | XES | SPS | 902 | Facilities & Real Estate | 200115 - Miscellaneous Applications | 39 | - | 39 | - | 39 | - | 39 | - |
| 646 | XES | SPS | 902 | Facilities & Real Estate | 200152 - Customer Care 902 | 29 | - | 29 | - | 29 | - | 29 | - |
| 647 | XES | SPS | 902 | Facilities & Real Estate | 200170 - Meter Reading and Monitoring Systems FERC 902 | 17 | - | 17 | - | 17 | - | 17 | - |
| 648 | XES | SPS | 902 | Finance & Treasury | Direct | 4,947 | - | 4,947 | - | 4,947 | - | 4,947 | - |
| 649 | XES | SPS | 902 | Finance & Treasury | 200111 - Enterprise Application Integration (EAI) | 0 | - | 0 | - | 0 | - | 0 | - |
| 650 | XES | SPS | 902 | Finance & Treasury | 200112 - Mainframe Charges | 0 | - | 0 | - | 0 | - | 0 | - |
| 651 | XES | SPS | 902 | Finance & Treasury | 200115 - Miscellaneous Applications | 268 | - | 268 | - | 268 | - | 268 | - |
| 652 | XES | SPS | 902 | Finance & Treasury | 200152 - Customer Care 902 | 15,262 | - | 15,262 | - | 15,262 | - | 15,262 | - |
| 653 | XES | SPS | 902 | Finance & Treasury | 200170 - Meter Reading and Monitoring Systems FERC 902 | 388 | - | 388 | - | 388 | - | 388 | - |
| 654 | XES | SPS | 902 | Fleet | Direct | (1,110) | - | (1,110) | - | (1,110) | - | (1,110) | - |
| 655 | XES | SPS | 902 | Human Resources | Direct | 194 | - | 194 | - | 194 | - | 194 | - |
| 656 | XES | SPS | 902 | Human Resources | 200112 - Mainframe Charges | 0 | - | 0 | - | 0 | - | 0 | - |
| 657 | XES | SPS | 902 | Human Resources | 200115 - Miscellaneous Applications | 13 | - | 13 | - | 13 | - | 13 | - |
| 658 | XES | SPS | 902 | Human Resources | 200152 - Customer Care 902 | 8 | - | 8 | - | 8 | - | 8 | - |
| 659 | XES | SPS | 902 | Human Resources | 200170 - Meter Reading and Monitoring Systems FERC 902 | 7 | - | 7 | - | 7 | - | 7 | - |
| 660 | XES | SPS | 902 | Supply Chain | Direct | 32,233 | (2) | 32,231 | - | 32,231 | - | 32,231 | - |
| 661 | XES | SPS | 902 | Supply Chain | 200111 - Enterprise Application Integration (EAI) | 0 | - | 0 | - | 0 | - | 0 | - |
| 662 | XES | SPS | 902 | Supply Chain | 200112 - Mainframe Charges | 1 | - | 1 | - | 1 | - | 1 | - |
| 663 | XES | SPS | 902 | Supply Chain | 200115 - Miscellaneous Applications | 829 | (0) | 829 | - | 829 | - | 829 | - |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME | TME | TME | TME | | | | |
|----------|-------------------|-----------------|----------------|---|--|-------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|---------------------|
| | | | | | | 6/30/2022 | 6/30/2022 | 6/30/2023 | 6/30/2024 | | | | |
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 664 | XES | SPS | 902 | Supply Chain | 200152 - Customer Care 902 | 398 | (0) | 398 | - | 398 | - | 398 | |
| 665 | XES | SPS | 902 | Supply Chain | 200170 - Meter Reading and Monitoring Systems FERC 902 | 353 | (0) | 353 | - | 353 | - | 353 | |
| 666 | XES | SPS | 902 | Supply Chain Special Programs | Direct | 676 | (3) | 673 | - | 673 | - | 673 | |
| 667 | XES | SPS | 902 | Supply Chain Special Programs | 200112 - Mainframe Charges | 0 | - | 0 | - | 0 | - | 0 | |
| 668 | XES | SPS | 902 | Supply Chain Special Programs | 200115 - Miscellaneous Applications | 52 | (1) | 51 | - | 51 | - | 51 | |
| 669 | XES | SPS | 902 | Supply Chain Special Programs | 200152 - Customer Care 902 | 19 | (1) | 19 | - | 19 | - | 19 | |
| 670 | XES | SPS | 902 | Supply Chain Special Programs | 200170 - Meter Reading and Monitoring Systems FERC 902 | 16 | (1) | 15 | - | 15 | - | 15 | |
| 671 | Subtotal | | | | | | \$ 678,736 | \$ (78) | \$ 678,658 | \$ - | \$ 678,658 | \$ - | \$ 678,658 |
| 672 | XES | SPS | 903 | Accounting, Financial Reporting & Taxes | 200154 - Customer Service Information Technology (IT) FERC 903 | \$ 600 | \$ - | \$ 600 | \$ - | \$ 600 | \$ - | \$ 600 | |
| 673 | XES | SPS | 903 | Business Systems | Direct | 525 | - | 525 | - | 525 | - | 525 | |
| 674 | XES | SPS | 903 | Business Systems | 200111 - Enterprise Application Integration (EAI) | 7,612 | - | 7,612 | - | 7,612 | - | 7,612 | |
| 675 | XES | SPS | 903 | Business Systems | 200115 - Miscellaneous Applications | 253,530 | (0) | 253,530 | - | 253,530 | - | 253,530 | |
| 676 | XES | SPS | 903 | Business Systems | 200150 - Interactive Voice Response (IVR) | 108,828 | - | 108,828 | - | 108,828 | - | 108,828 | |
| 677 | XES | SPS | 903 | Business Systems | 200151 - Customer Billing FERC 903 | 34 | - | 34 | - | 34 | - | 34 | |
| 678 | XES | SPS | 903 | Business Systems | 200154 - Customer Service Information Technology (IT) FERC 903 | 57,394 | - | 57,394 | - | 57,394 | - | 57,394 | |
| 679 | XES | SPS | 903 | Business Systems | 200155 - Customer Care FERC 903 | 2,308 | - | 2,308 | - | 2,308 | - | 2,308 | |
| 680 | XES | SPS | 903 | Business Systems | 200162 - Call Logging and Quality Management (CL/QM) FERC 903 | 53,260 | - | 53,260 | - | 53,260 | - | 53,260 | |
| 681 | XES | SPS | 903 | Business Systems | 200171 - Customer Resource System (CRS) FERC 903 | 1,556,226 | (18) | 1,556,207 | - | 1,556,207 | - | 1,556,207 | |
| 682 | XES | SPS | 903 | Customer Service | Direct | 10,734 | - | 10,734 | - | 10,734 | - | 10,734 | |
| 683 | XES | SPS | 903 | Customer Service | 200151 - Customer Billing FERC 903 | 548,893 | (150) | 548,743 | - | 548,743 | - | 548,743 | |
| 684 | XES | SPS | 903 | Customer Service | 200155 - Customer Care FERC 903 | 2,461,890 | (7,819) | 2,454,071 | - | 2,454,071 | - | 2,454,071 | |
| 685 | XES | SPS | 903 | Facilities & Real Estate | Direct | 1,045 | (0) | 1,045 | - | 1,045 | - | 1,045 | |
| 686 | XES | SPS | 903 | Facilities & Real Estate | 200115 - Miscellaneous Applications | 67 | - | 67 | - | 67 | - | 67 | |
| 687 | XES | SPS | 903 | Facilities & Real Estate | 200151 - Customer Billing FERC 903 | 32 | - | 32 | - | 32 | - | 32 | |
| 688 | XES | SPS | 903 | Facilities & Real Estate | 200154 - Customer Service Information Technology (IT) FERC 903 | 10 | - | 10 | - | 10 | - | 10 | |
| 689 | XES | SPS | 903 | Facilities & Real Estate | 200155 - Customer Care FERC 903 | 34 | - | 34 | - | 34 | - | 34 | |
| 690 | XES | SPS | 903 | Facilities & Real Estate | 200162 - Call Logging and Quality Management (CL/QM) FERC 903 | 3 | - | 3 | - | 3 | - | 3 | |
| 691 | XES | SPS | 903 | Facilities & Real Estate | 200171 - Customer Resource System (CRS) FERC 903 | 180 | - | 180 | - | 180 | - | 180 | |
| 692 | XES | SPS | 903 | Finance & Treasury | Direct | 3,130 | - | 3,130 | - | 3,130 | - | 3,130 | |
| 693 | XES | SPS | 903 | Finance & Treasury | 200111 - Enterprise Application Integration (EAI) | 0 | - | 0 | - | 0 | - | 0 | |
| 694 | XES | SPS | 903 | Finance & Treasury | 200115 - Miscellaneous Applications | 456 | - | 456 | - | 456 | - | 456 | |
| 695 | XES | SPS | 903 | Finance & Treasury | 200151 - Customer Billing FERC 903 | 59,364 | - | 59,364 | - | 59,364 | - | 59,364 | |
| 696 | XES | SPS | 903 | Finance & Treasury | 200154 - Customer Service Information Technology (IT) FERC 903 | 71 | - | 71 | - | 71 | - | 71 | |
| 697 | XES | SPS | 903 | Finance & Treasury | 200155 - Customer Care FERC 903 | 246,051 | - | 246,051 | - | 246,051 | - | 246,051 | |
| 698 | XES | SPS | 903 | Finance & Treasury | 200162 - Call Logging and Quality Management (CL/QM) FERC 903 | 94 | - | 94 | - | 94 | - | 94 | |
| 699 | XES | SPS | 903 | Finance & Treasury | 200171 - Customer Resource System (CRS) FERC 903 | 16,225 | - | 16,225 | - | 16,225 | - | 16,225 | |
| 700 | XES | SPS | 903 | Human Resources | Direct | 201 | - | 201 | - | 201 | - | 201 | |
| 701 | XES | SPS | 903 | Human Resources | 200111 - Enterprise Application Integration (EAI) | 0 | - | 0 | - | 0 | - | 0 | |
| 702 | XES | SPS | 903 | Human Resources | 200115 - Miscellaneous Applications | 23 | - | 23 | - | 23 | - | 23 | |
| 703 | XES | SPS | 903 | Human Resources | 200151 - Customer Billing FERC 903 | 12 | - | 12 | - | 12 | - | 12 | |
| 704 | XES | SPS | 903 | Human Resources | 200154 - Customer Service Information Technology (IT) FERC 903 | 5 | - | 5 | - | 5 | - | 5 | |
| 705 | XES | SPS | 903 | Human Resources | 200155 - Customer Care FERC 903 | 16 | - | 16 | - | 16 | - | 16 | |
| 706 | XES | SPS | 903 | Human Resources | 200162 - Call Logging and Quality Management (CL/QM) FERC 903 | 2 | - | 2 | - | 2 | - | 2 | |
| 707 | XES | SPS | 903 | Human Resources | 200171 - Customer Resource System (CRS) FERC 903 | 87 | - | 87 | - | 87 | - | 87 | |
| 708 | XES | SPS | 903 | Receipts Processing | 200151 - Customer Billing FERC 903 | 72,658 | - | 72,658 | - | 72,658 | - | 72,658 | |
| 709 | XES | SPS | 903 | Supply Chain | Direct | 14,266 | (3) | 14,263 | - | 14,263 | - | 14,263 | |
| 710 | XES | SPS | 903 | Supply Chain | 200111 - Enterprise Application Integration (EAI) | 1 | - | 1 | - | 1 | - | 1 | |
| 711 | XES | SPS | 903 | Supply Chain | 200115 - Miscellaneous Applications | 1,411 | (0) | 1,411 | - | 1,411 | - | 1,411 | |
| 712 | XES | SPS | 903 | Supply Chain | 200151 - Customer Billing FERC 903 | 700 | (0) | 700 | - | 700 | - | 700 | |
| 713 | XES | SPS | 903 | Supply Chain | 200154 - Customer Service Information Technology (IT) FERC 903 | 338 | (0) | 338 | - | 338 | - | 338 | |
| 714 | XES | SPS | 903 | Supply Chain | 200155 - Customer Care FERC 903 | 1,100 | (0) | 1,100 | - | 1,100 | - | 1,100 | |
| 715 | XES | SPS | 903 | Supply Chain | 200162 - Call Logging and Quality Management (CL/QM) FERC 903 | 141 | (0) | 141 | - | 141 | - | 141 | |
| 716 | XES | SPS | 903 | Supply Chain | 200171 - Customer Resource System (CRS) FERC 903 | 5,907 | (1) | 5,906 | - | 5,906 | - | 5,906 | |
| 717 | XES | SPS | 903 | Supply Chain Special Programs | Direct | 1,173 | (6) | 1,167 | - | 1,167 | - | 1,167 | |
| 718 | XES | SPS | 903 | Supply Chain Special Programs | 200111 - Enterprise Application Integration (EAI) | 0 | - | 0 | - | 0 | - | 0 | |
| 719 | XES | SPS | 903 | Supply Chain Special Programs | 200115 - Miscellaneous Applications | 89 | (1) | 88 | - | 88 | - | 88 | |
| 720 | XES | SPS | 903 | Supply Chain Special Programs | 200151 - Customer Billing FERC 903 | 67 | (0) | 67 | - | 67 | - | 67 | |
| 721 | XES | SPS | 903 | Supply Chain Special Programs | 200154 - Customer Service Information Technology (IT) FERC 903 | 21 | (0) | 21 | - | 21 | - | 21 | |
| 722 | XES | SPS | 903 | Supply Chain Special Programs | 200155 - Customer Care FERC 903 | 45 | (0) | 44 | - | 44 | - | 44 | |
| 723 | XES | SPS | 903 | Supply Chain Special Programs | 200162 - Call Logging and Quality Management (CL/QM) FERC 903 | 7 | (0) | 7 | - | 7 | - | 7 | |
| 724 | XES | SPS | 903 | Supply Chain Special Programs | 200171 - Customer Resource System (CRS) FERC 903 | 327 | (2) | 325 | - | 325 | - | 325 | |
| 725 | Subtotal | | | | | | \$ 5,487,194 | \$ (8,001) | \$ 5,479,192 | \$ - | \$ 5,479,192 | \$ - | \$ 5,479,192 |
| 726 | XES | SPS | 905 | Business Systems | Direct | \$ 12 | \$ - | \$ 12 | \$ - | \$ 12 | \$ - | \$ 12 | |
| 727 | XES | SPS | 905 | Facilities & Real Estate | Direct | 130,177 | (148) | 130,029 | - | 130,029 | - | 130,029 | |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|---|---|-----------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|-------------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 728 | XES | SPS | 905 | Finance & Treasury | Direct | 489 | - | 489 | - | 489 | - | 489 | - |
| 729 | XES | SPS | 905 | Fleet | Direct | (0) | - | (0) | - | (0) | - | (0) | - |
| 730 | XES | SPS | 905 | Human Resources | Direct | 5 | - | 5 | - | 5 | - | 5 | - |
| 731 | XES | SPS | 905 | Supply Chain | Direct | 367 | (0) | 367 | - | 367 | - | 367 | - |
| 732 | XES | SPS | 905 | Supply Chain Special Programs | Direct | 98,973 | (0) | 98,973 | - | 98,973 | - | 98,973 | - |
| 733 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 230,024 | \$ (148) | \$ 229,876 | \$ - | \$ 229,876 | \$ - | \$ 229,876 |
| 734 | XES | SPS | 908 | Business Systems | Direct | \$ 32 | \$ - | \$ 32 | \$ - | \$ 32 | \$ - | \$ 32 | \$ - |
| 735 | XES | SPS | 908 | Corporate Communications | Direct | 32 | - | 32 | - | 32 | - | 32 | - |
| 736 | XES | SPS | 908 | Corporate Communications | 200077 - Branding | 39 | - | 39 | - | 39 | - | 39 | - |
| 737 | XES | SPS | 908 | Customer Service | Direct | 8,065 | - | 8,065 | - | 8,065 | - | 8,065 | - |
| 738 | XES | SPS | 908 | Customer Service | 200161 - Customer Care Low Income Assistance FERC 908 | 39,458 | - | 39,458 | - | 39,458 | - | 39,458 | - |
| 739 | XES | SPS | 908 | Facilities & Real Estate | Direct | 899 | (0) | 899 | - | 899 | - | 899 | - |
| 740 | XES | SPS | 908 | Finance & Treasury | Direct | 8,224 | - | 8,224 | - | 8,224 | - | 8,224 | - |
| 741 | XES | SPS | 908 | Finance & Treasury | 200161 - Customer Care Low Income Assistance FERC 908 | 4,251 | - | 4,251 | - | 4,251 | - | 4,251 | - |
| 742 | XES | SPS | 908 | Fleet | Direct | (141) | - | (141) | - | (141) | - | (141) | - |
| 743 | XES | SPS | 908 | Human Resources | Direct | 30 | - | 30 | - | 30 | - | 30 | - |
| 744 | XES | SPS | 908 | Marketing & Sales | Direct | 59,043 | - | 59,043 | - | 59,043 | - | 59,043 | - |
| 745 | XES | SPS | 908 | Marketing & Sales | 200077 - Branding | (42,160) | - | (42,160) | - | (42,160) | - | (42,160) | - |
| 746 | XES | SPS | 908 | Supply Chain | Direct | 4,466 | (0) | 4,465 | - | 4,465 | - | 4,465 | - |
| 747 | XES | SPS | 908 | Supply Chain Special Programs | Direct | 163 | (0) | 163 | - | 163 | - | 163 | - |
| 748 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 82,401 | \$ (1) | \$ 82,401 | \$ - | \$ 82,401 | \$ - | \$ 82,401 |
| 749 | XES | SPS | 909 | Corporate Communications | 200077 - Branding | \$ 117 | \$ (117) | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - |
| 750 | XES | SPS | 909 | Corporate Communications | 200153 - Customer Safety Advertising & Information Costs | 72,058 | (72,058) | - | - | - | - | - | - |
| 751 | XES | SPS | 909 | Customer Service | 200155 - Customer Care FERC 903 | 223 | (223) | - | - | - | - | - | - |
| 752 | XES | SPS | 909 | Energy Delivery Engineering/Design | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | (62) | 62 | - | - | - | - | - | - |
| 753 | XES | SPS | 909 | Human Resources | Direct | 7,227 | (7,227) | - | - | - | - | - | - |
| 754 | XES | SPS | 909 | Human Resources | 200153 - Customer Safety Advertising & Information Costs | 36,360 | (36,360) | - | - | - | - | - | - |
| 755 | XES | SPS | 909 | Marketing & Sales | 200077 - Branding | (7,572) | 7,572 | - | - | - | - | - | - |
| 756 | XES | SPS | 909 | Marketing & Sales | 200176 - Marketing & Sales | 25,662 | (25,662) | 0 | - | 0 | - | 0 | - |
| 757 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 134,012 | \$ (134,012) | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 |
| 758 | XES | SPS | 910 | Business Systems | Direct | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | \$ - |
| 759 | XES | SPS | 910 | Facilities & Real Estate | Direct | 33,219 | (14) | 33,205 | - | 33,205 | - | 33,205 | - |
| 760 | XES | SPS | 910 | Finance & Treasury | Direct | 233 | - | 233 | - | 233 | - | 233 | - |
| 761 | XES | SPS | 910 | Fleet | Direct | (0) | - | (0) | - | (0) | - | (0) | - |
| 762 | XES | SPS | 910 | Human Resources | Direct | 1 | - | 1 | - | 1 | - | 1 | - |
| 763 | XES | SPS | 910 | Supply Chain | Direct | 92 | - | 92 | - | 92 | - | 92 | - |
| 764 | XES | SPS | 910 | Supply Chain Special Programs | Direct | (36,531) | (0) | (36,531) | - | (36,531) | - | (36,531) | - |
| 765 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ (2,984) | \$ (14) | \$ (2,997) | \$ - | \$ (2,997) | \$ - | \$ (2,997) |
| 766 | XES | SPS | 912 | Business Systems | Direct | \$ 12 | \$ - | \$ 12 | \$ - | \$ 12 | \$ - | \$ 12 | \$ - |
| 767 | XES | SPS | 912 | Corporate Communications | 200077 - Branding | 13 | - | 13 | - | 13 | - | 13 | - |
| 768 | XES | SPS | 912 | Corporate Strategy & Business Development | 200092 - Corporate Strategy & Business Development | 23,092 | - | 23,092 | - | 23,092 | - | 23,092 | - |
| 769 | XES | SPS | 912 | Customer Service | 200155 - Customer Care FERC 903 | 12,521 | - | 12,521 | - | 12,521 | - | 12,521 | - |
| 770 | XES | SPS | 912 | Facilities & Real Estate | Direct | 62 | - | 62 | - | 62 | - | 62 | - |
| 771 | XES | SPS | 912 | Finance & Treasury | Direct | 5,226 | - | 5,226 | - | 5,226 | - | 5,226 | - |
| 772 | XES | SPS | 912 | Fleet | Direct | (9) | - | (9) | - | (9) | - | (9) | - |
| 773 | XES | SPS | 912 | Human Resources | Direct | 4 | - | 4 | - | 4 | - | 4 | - |
| 774 | XES | SPS | 912 | Marketing & Sales | Direct | 71,623 | (35) | 71,588 | - | 71,588 | - | 71,588 | - |
| 775 | XES | SPS | 912 | Marketing & Sales | 200077 - Branding | (9,144) | - | (9,144) | - | (9,144) | - | (9,144) | - |
| 776 | XES | SPS | 912 | Marketing & Sales | 200176 - Marketing & Sales | 43,620 | - | 43,620 | - | 43,620 | - | 43,620 | - |
| 777 | XES | SPS | 912 | Supply Chain | Direct | 405 | (0) | 405 | - | 405 | - | 405 | - |
| 778 | XES | SPS | 912 | Supply Chain Special Programs | Direct | 8 | (0) | 8 | - | 8 | - | 8 | - |
| 779 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 147,434 | \$ (35) | \$ 147,398 | \$ - | \$ 147,398 | \$ - | \$ 147,398 |
| 780 | XES | SPS | 916 | Business Systems | Direct | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - |
| 781 | XES | SPS | 916 | Facilities & Real Estate | Direct | 4,065 | (1) | 4,064 | - | 4,064 | - | 4,064 | - |
| 782 | XES | SPS | 916 | Finance & Treasury | Direct | 30 | - | 30 | - | 30 | - | 30 | - |
| 783 | XES | SPS | 916 | Human Resources | Direct | 0 | - | 0 | - | 0 | - | 0 | - |
| 784 | XES | SPS | 916 | Supply Chain | Direct | 10 | - | 10 | - | 10 | - | 10 | - |
| 785 | XES | SPS | 916 | Supply Chain Special Programs | Direct | (3,423) | - | (3,423) | - | (3,423) | - | (3,423) | - |
| 786 | | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ 682 | \$ (1) | \$ 681 | \$ - | \$ 681 | \$ - | \$ 681 |
| 787 | XES | SPS | 920 | Accounting, Financial Reporting & Taxes | Direct | \$ 1,905,586 | \$ - | \$ 1,905,586 | \$ - | \$ 1,905,586 | \$ - | \$ 1,905,586 | \$ - |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME | TME | TME | TME | | | |
|----------|-------------------|-----------------|----------------|--|---|-------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|
| | | | | | | 6/30/2022 | 6/30/2022 | 6/30/2023 | 6/30/2024 | | | |
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period |
| 788 | XES | SPS | 920 | Accounting, Financial Reporting & Taxes | 200063 - Executive - Corporate Governance | 1,562,049 | (973,065) | 588,984 | - | 588,984 | - | 588,984 |
| 789 | XES | SPS | 920 | Accounting, Financial Reporting & Taxes | 200066 - Accounting, Reporting & Tax - Corporate Governance | 1,375,262 | (15) | 1,375,246 | - | 1,375,246 | - | 1,375,246 |
| 790 | XES | SPS | 920 | Accounting, Financial Reporting & Taxes | 200076 - Xcel Foundation | 1,545 | (1,545) | (0) | - | (0) | - | (0) |
| 791 | XES | SPS | 920 | Accounting, Financial Reporting & Taxes | 200080 - Capital Asset Accounting | 7,681 | - | 7,681 | - | 7,681 | - | 7,681 |
| 792 | XES | SPS | 920 | Accounting, Financial Reporting & Taxes | 200081 - Accounting, Reporting, & Taxes | (257) | - | (257) | - | (257) | - | (257) |
| 793 | XES | SPS | 920 | Accounting, Financial Reporting & Taxes | 200087 - Accounting, Reporting & Tax - Regulated | 815,480 | - | 815,480 | - | 815,480 | - | 815,480 |
| 794 | XES | SPS | 920 | Accounting, Financial Reporting & Taxes | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 165,781 | - | 165,781 | - | 165,781 | - | 165,781 |
| 795 | XES | SPS | 920 | Accounting, Financial Reporting & Taxes | 200104 - Accounting & Reporting - PSCo & SPS | 235,909 | - | 235,909 | - | 235,909 | - | 235,909 |
| 796 | XES | SPS | 920 | Accounting, Financial Reporting & Taxes | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | (130) | - | (130) | - | (130) | - | (130) |
| 797 | XES | SPS | 920 | Accounting, Financial Reporting & Taxes | 200133 - Proprietary Trading - Back Office | 32,871 | - | 32,871 | - | 32,871 | - | 32,871 |
| 798 | XES | SPS | 920 | Accounting, Financial Reporting & Taxes | 200173 - Generation Trading/Native Hedge - Back Office | 5,510 | - | 5,510 | - | 5,510 | - | 5,510 |
| 799 | XES | SPS | 920 | Aviation Services | 200063 - Executive - Corporate Governance | 139,882 | - | 139,882 | - | 139,882 | - | 139,882 |
| 800 | XES | SPS | 920 | Business Systems | Direct | 150,604 | - | 150,604 | - | 150,604 | - | 150,604 |
| 801 | XES | SPS | 920 | Business Systems | 200063 - Executive - Corporate Governance | 641,077 | - | 641,077 | - | 641,077 | - | 641,077 |
| 802 | XES | SPS | 920 | Business Systems | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 1,188 | - | 1,188 | - | 1,188 | - | 1,188 |
| 803 | XES | SPS | 920 | Business Systems | 200074 - Corporate Systems - Corporate Governance | 787,273 | - | 787,273 | - | 787,273 | - | 787,273 |
| 804 | XES | SPS | 920 | Business Systems | 200087 - Accounting, Reporting & Tax - Regulated | 1,189 | - | 1,189 | - | 1,189 | - | 1,189 |
| 805 | XES | SPS | 920 | Business Systems | 200096 - Energy Markets - Business Services | 203,945 | - | 203,945 | - | 203,945 | - | 203,945 |
| 806 | XES | SPS | 920 | Business Systems | 200097 - Accounting and Finance Software Applications Maintenance | 161 | (39) | 122 | - | 122 | - | 122 |
| 807 | XES | SPS | 920 | Business Systems | 200104 - Accounting & Reporting - PSCo & SPS | 668 | - | 668 | - | 668 | - | 668 |
| 808 | XES | SPS | 920 | Business Systems | 200115 - Miscellaneous Applications | 6,318 | - | 6,318 | - | 6,318 | - | 6,318 |
| 809 | XES | SPS | 920 | Business Systems | 200147 - Business Objects | 24,934 | - | 24,934 | - | 24,934 | - | 24,934 |
| 810 | XES | SPS | 920 | Business Systems | 200148 - Business Systems | 3,443,381 | (63,928) | 3,379,453 | - | 3,379,453 | - | 3,379,453 |
| 811 | XES | SPS | 920 | Business Systems | 200149 - Customer & Enterprise Solutions (CES) | 197,848 | - | 197,848 | - | 197,848 | - | 197,848 |
| 812 | XES | SPS | 920 | Business Systems | 200153 - Customer Safety Advertising & Information Costs | 2,653 | - | 2,653 | - | 2,653 | - | 2,653 |
| 813 | XES | SPS | 920 | Business Systems | 200165 - Employee Management Systems | 891,727 | - | 891,727 | - | 891,727 | - | 891,727 |
| 814 | XES | SPS | 920 | Business Systems | 200166 - Human Resources (Diversity/Safety/Employee Relations) | (43) | - | (43) | - | (43) | - | (43) |
| 815 | XES | SPS | 920 | Business Systems | 200172 - Network | 529,367 | - | 529,367 | - | 529,367 | - | 529,367 |
| 816 | XES | SPS | 920 | Business Systems | 200184 - PowerPlan | 5,277 | - | 5,277 | - | 5,277 | - | 5,277 |
| 817 | XES | SPS | 920 | Claims Services | Direct | 183,193 | - | 183,193 | - | 183,193 | - | 183,193 |
| 818 | XES | SPS | 920 | Corporate Communications | Direct | 132,830 | - | 132,830 | - | 132,830 | - | 132,830 |
| 819 | XES | SPS | 920 | Corporate Communications | 200063 - Executive - Corporate Governance | 111,207 | - | 111,207 | - | 111,207 | - | 111,207 |
| 820 | XES | SPS | 920 | Corporate Communications | 200070 - Corporate Strategy & Business Development - Corporate Governance | 119,251 | - | 119,251 | - | 119,251 | - | 119,251 |
| 821 | XES | SPS | 920 | Corporate Communications | 200072 - Communications - Corporate Governance | 201,993 | - | 201,993 | - | 201,993 | - | 201,993 |
| 822 | XES | SPS | 920 | Corporate Communications | 200076 - Xcel Foundation | 23,235 | (23,235) | - | - | - | - | - |
| 823 | XES | SPS | 920 | Corporate Communications | 200077 - Branding | 63,504 | - | 63,504 | - | 63,504 | - | 63,504 |
| 824 | XES | SPS | 920 | Corporate Communications | 200153 - Customer Safety Advertising & Information Costs | 254 | - | 254 | - | 254 | - | 254 |
| 825 | XES | SPS | 920 | Corporate Communications | 200163 - Employee Communications | 58,320 | - | 58,320 | - | 58,320 | - | 58,320 |
| 826 | XES | SPS | 920 | Corporate Strategy & Business Development | Direct | 131,124 | - | 131,124 | - | 131,124 | - | 131,124 |
| 827 | XES | SPS | 920 | Corporate Strategy & Business Development | 200070 - Corporate Strategy & Business Development - Corporate Governance | 107,963 | - | 107,963 | - | 107,963 | - | 107,963 |
| 828 | XES | SPS | 920 | Corporate Strategy & Business Development | 200092 - Corporate Strategy & Business Development | 231,204 | - | 231,204 | - | 231,204 | - | 231,204 |
| 829 | XES | SPS | 920 | Employee Communications | 200072 - Communications - Corporate Governance | 88,901 | - | 88,901 | - | 88,901 | - | 88,901 |
| 830 | XES | SPS | 920 | Employee Communications | 200163 - Employee Communications | 84,463 | - | 84,463 | - | 84,463 | - | 84,463 |
| 831 | XES | SPS | 920 | Energy Delivery Construction, Operations & Maintenance (COM) | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 148,103 | - | 148,103 | - | 148,103 | - | 148,103 |
| 832 | XES | SPS | 920 | Energy Delivery Engineering/Design | Direct | 143,291 | - | 143,291 | - | 143,291 | - | 143,291 |
| 833 | XES | SPS | 920 | Energy Markets - Fuel Procurement | 200136 - Energy Markets - Fuel | 49,878 | - | 49,878 | - | 49,878 | - | 49,878 |
| 834 | XES | SPS | 920 | Energy Markets Regulated Trading & Marketing | Direct | 346,857 | - | 346,857 | - | 346,857 | - | 346,857 |
| 835 | XES | SPS | 920 | Energy Markets Regulated Trading & Marketing | 200136 - Energy Markets - Fuel | 60,110 | - | 60,110 | - | 60,110 | - | 60,110 |
| 836 | XES | SPS | 920 | Energy Markets Regulated Trading & Marketing | 200146 - Energy Markets - Regulated Trading | 168,431 | - | 168,431 | - | 168,431 | - | 168,431 |
| 837 | XES | SPS | 920 | Energy Supply Business Resources | Direct | (2,914) | - | (2,914) | - | (2,914) | - | (2,914) |
| 838 | XES | SPS | 920 | Energy Supply Business Resources | 200078 - Governmental Affairs | (4) | - | (4) | - | (4) | - | (4) |
| 839 | XES | SPS | 920 | Energy Supply Business Resources | 200181 - Energy Supply Environmental Policy & Services | 422 | - | 422 | - | 422 | - | 422 |
| 840 | XES | SPS | 920 | Energy Supply Engineering and Environmental | Direct | 319,868 | - | 319,868 | - | 319,868 | - | 319,868 |
| 841 | XES | SPS | 920 | Energy Supply Engineering and Environmental | 200181 - Energy Supply Environmental Policy & Services | 112,576 | - | 112,576 | - | 112,576 | - | 112,576 |
| 842 | XES | SPS | 920 | Executive Management Services | Direct | 5,137 | - | 5,137 | - | 5,137 | - | 5,137 |
| 843 | XES | SPS | 920 | Executive Management Services | 200063 - Executive - Corporate Governance | 646,134 | (113,582) | 532,552 | - | 532,552 | - | 532,552 |
| 844 | XES | SPS | 920 | Facilities & Real Estate | Direct | 80,887 | - | 80,887 | - | 80,887 | - | 80,887 |
| 845 | XES | SPS | 920 | Facilities & Real Estate | 200165 - Employee Management Systems | 263,416 | - | 263,416 | - | 263,416 | - | 263,416 |
| 846 | XES | SPS | 920 | Finance & Treasury | Direct | 1,042,934 | - | 1,042,934 | - | 1,042,934 | - | 1,042,934 |
| 847 | XES | SPS | 920 | Finance & Treasury | 200063 - Executive - Corporate Governance | 160,633 | - | 160,633 | - | 160,633 | - | 160,633 |
| 848 | XES | SPS | 920 | Finance & Treasury | 200065 - Investor Relations - Corporate Governance | 7,081 | - | 7,081 | - | 7,081 | - | 7,081 |
| 849 | XES | SPS | 920 | Finance & Treasury | 200066 - Accounting, Reporting & Tax - Corporate Governance | 159,167 | - | 159,167 | - | 159,167 | - | 159,167 |
| 850 | XES | SPS | 920 | Finance & Treasury | 200067 - Audit Services - Corporate Governance | 22,506 | - | 22,506 | - | 22,506 | - | 22,506 |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME | TME | TME | TME | | | |
|----------|-------------------|-----------------|----------------|-------------------------------------|---|-------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|
| | | | | | | 6/30/2022 | 6/30/2022 | 6/30/2023 | 6/30/2024 | | | |
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period |
| 851 | XES | SPS | 920 | Finance & Treasury | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 290,973 | - | 290,973 | - | 290,973 | - | 290,973 |
| 852 | XES | SPS | 920 | Finance & Treasury | 200069 - Risk Management - Corporate Governance | 45,911 | - | 45,911 | - | 45,911 | - | 45,911 |
| 853 | XES | SPS | 920 | Finance & Treasury | 200070 - Corporate Strategy & Business Development - Corporate Governance | 27,068 | - | 27,068 | - | 27,068 | - | 27,068 |
| 854 | XES | SPS | 920 | Finance & Treasury | 200071 - Legal - Corporate Governance | 83,911 | - | 83,911 | - | 83,911 | - | 83,911 |
| 855 | XES | SPS | 920 | Finance & Treasury | 200072 - Communications - Corporate Governance | 33,571 | - | 33,571 | - | 33,571 | - | 33,571 |
| 856 | XES | SPS | 920 | Finance & Treasury | 200073 - Human Resources (HR) - Corporate Governance | 36,055 | - | 36,055 | - | 36,055 | - | 36,055 |
| 857 | XES | SPS | 920 | Finance & Treasury | 200074 - Corporate Systems - Corporate Governance | 90,114 | - | 90,114 | - | 90,114 | - | 90,114 |
| 858 | XES | SPS | 920 | Finance & Treasury | 200076 - Xcel Foundation | 2,573 | (2,573) | 0 | - | 0 | - | 0 |
| 859 | XES | SPS | 920 | Finance & Treasury | 200077 - Branding | 21,397 | - | 21,397 | - | 21,397 | - | 21,397 |
| 860 | XES | SPS | 920 | Finance & Treasury | 200078 - Governmental Affairs | 21,615 | - | 21,615 | - | 21,615 | - | 21,615 |
| 861 | XES | SPS | 920 | Finance & Treasury | 200080 - Capital Asset Accounting | 929 | - | 929 | - | 929 | - | 929 |
| 862 | XES | SPS | 920 | Finance & Treasury | 200081 - Accounting, Reporting, & Taxes | 2 | - | 2 | - | 2 | - | 2 |
| 863 | XES | SPS | 920 | Finance & Treasury | 200086 - Legal & Claims Services | 219 | - | 219 | - | 219 | - | 219 |
| 864 | XES | SPS | 920 | Finance & Treasury | 200087 - Accounting, Reporting & Tax - Regulated | 107,044 | - | 107,044 | - | 107,044 | - | 107,044 |
| 865 | XES | SPS | 920 | Finance & Treasury | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 20,615 | - | 20,615 | - | 20,615 | - | 20,615 |
| 866 | XES | SPS | 920 | Finance & Treasury | 200089 - Audit Services - OpCo's & TransCo's | 1,044 | - | 1,044 | - | 1,044 | - | 1,044 |
| 867 | XES | SPS | 920 | Finance & Treasury | 200090 - Risk Management - OpCo's & TransCo's | 542,635 | - | 542,635 | - | 542,635 | - | 542,635 |
| 868 | XES | SPS | 920 | Finance & Treasury | 200091 - Captive Insurance | 41,516 | - | 41,516 | - | 41,516 | - | 41,516 |
| 869 | XES | SPS | 920 | Finance & Treasury | 200092 - Corporate Strategy & Business Development | 25,878 | - | 25,878 | - | 25,878 | - | 25,878 |
| 870 | XES | SPS | 920 | Finance & Treasury | 200093 - Legal - OpCo's & TransCo's | 6,879 | - | 6,879 | - | 6,879 | - | 6,879 |
| 871 | XES | SPS | 920 | Finance & Treasury | 200096 - Energy Markets - Business Services | 23,640 | - | 23,640 | - | 23,640 | - | 23,640 |
| 872 | XES | SPS | 920 | Finance & Treasury | 200097 - Accounting and Finance Software Applications Maintenance | 16 | - | 16 | - | 16 | - | 16 |
| 873 | XES | SPS | 920 | Finance & Treasury | 201014 - Accounting & Reporting - PSCo & SPS | 26,800 | - | 26,800 | - | 26,800 | - | 26,800 |
| 874 | XES | SPS | 920 | Finance & Treasury | 20115 - Miscellaneous Applications | 719 | - | 719 | - | 719 | - | 719 |
| 875 | XES | SPS | 920 | Finance & Treasury | 201126 - Utilities Group Administrative & General (A&G) FERC 921 | 16,885 | - | 16,885 | - | 16,885 | - | 16,885 |
| 876 | XES | SPS | 920 | Finance & Treasury | 201132 - Payment and Reporting | 18,851 | - | 18,851 | - | 18,851 | - | 18,851 |
| 877 | XES | SPS | 920 | Finance & Treasury | 201133 - Proprietary Trading - Back Office | 3,879 | - | 3,879 | - | 3,879 | - | 3,879 |
| 878 | XES | SPS | 920 | Finance & Treasury | 201136 - Energy Markets - Fuel | 12,573 | - | 12,573 | - | 12,573 | - | 12,573 |
| 879 | XES | SPS | 920 | Finance & Treasury | 201146 - Energy Markets - Regulated Trading | 19,101 | - | 19,101 | - | 19,101 | - | 19,101 |
| 880 | XES | SPS | 920 | Finance & Treasury | 201147 - Business Objects | 3,134 | - | 3,134 | - | 3,134 | - | 3,134 |
| 881 | XES | SPS | 920 | Finance & Treasury | 201148 - Business Systems | 397,748 | - | 397,748 | - | 397,748 | - | 397,748 |
| 882 | XES | SPS | 920 | Finance & Treasury | 201149 - Customer & Enterprise Solutions (CES) | 22,757 | - | 22,757 | - | 22,757 | - | 22,757 |
| 883 | XES | SPS | 920 | Finance & Treasury | 201153 - Customer Safety Advertising & Information Costs | 2,878 | - | 2,878 | - | 2,878 | - | 2,878 |
| 884 | XES | SPS | 920 | Finance & Treasury | 201163 - Employee Communications | 15,665 | - | 15,665 | - | 15,665 | - | 15,665 |
| 885 | XES | SPS | 920 | Finance & Treasury | 201164 - Payroll | 10,820 | - | 10,820 | - | 10,820 | - | 10,820 |
| 886 | XES | SPS | 920 | Finance & Treasury | 201165 - Employee Management Systems | 137,894 | - | 137,894 | - | 137,894 | - | 137,894 |
| 887 | XES | SPS | 920 | Finance & Treasury | 201166 - Human Resources (Diversity/Safety/Employee Relations) | 217,258 | - | 217,258 | - | 217,258 | - | 217,258 |
| 888 | XES | SPS | 920 | Finance & Treasury | 201172 - Network | 58,967 | - | 58,967 | - | 58,967 | - | 58,967 |
| 889 | XES | SPS | 920 | Finance & Treasury | 201173 - Generation Trading/Native Hedge - Back Office | 548 | - | 548 | - | 548 | - | 548 |
| 890 | XES | SPS | 920 | Finance & Treasury | 201176 - Marketing & Sales | 37,381 | - | 37,381 | - | 37,381 | - | 37,381 |
| 891 | XES | SPS | 920 | Finance & Treasury | 201177 - Rates & Regulation - Electric | 44,345 | - | 44,345 | - | 44,345 | - | 44,345 |
| 892 | XES | SPS | 920 | Finance & Treasury | 201178 - Rates & Regulation | 23,370 | - | 23,370 | - | 23,370 | - | 23,370 |
| 893 | XES | SPS | 920 | Finance & Treasury | 201181 - Energy Supply Environmental Policy & Services | 13,290 | - | 13,290 | - | 13,290 | - | 13,290 |
| 894 | XES | SPS | 920 | Finance & Treasury | 201184 - PowerPlan | 607 | - | 607 | - | 607 | - | 607 |
| 895 | XES | SPS | 920 | Government Affairs | Direct | 1,946 | - | 1,946 | - | 1,946 | - | 1,946 |
| 896 | XES | SPS | 920 | Government Affairs | 200078 - Governmental Affairs | 187,208 | - | 187,208 | - | 187,208 | - | 187,208 |
| 897 | XES | SPS | 920 | Human Resources | Direct | 493,996 | - | 493,996 | - | 493,996 | - | 493,996 |
| 898 | XES | SPS | 920 | Human Resources | 200063 - Executive - Corporate Governance | 62,337 | - | 62,337 | - | 62,337 | - | 62,337 |
| 899 | XES | SPS | 920 | Human Resources | 200073 - Human Resources (HR) - Corporate Governance | 313,510 | - | 313,510 | - | 313,510 | - | 313,510 |
| 900 | XES | SPS | 920 | Human Resources | 201153 - Customer Safety Advertising & Information Costs | 21,407 | - | 21,407 | - | 21,407 | - | 21,407 |
| 901 | XES | SPS | 920 | Human Resources | 201164 - Payroll | 95,737 | - | 95,737 | - | 95,737 | - | 95,737 |
| 902 | XES | SPS | 920 | Human Resources | 201165 - Employee Management Systems | 47,313 | - | 47,313 | - | 47,313 | - | 47,313 |
| 903 | XES | SPS | 920 | Human Resources | 201166 - Human Resources (Diversity/Safety/Employee Relations) | 1,718,018 | (5) | 1,718,012 | - | 1,718,012 | - | 1,718,012 |
| 904 | XES | SPS | 920 | Internal Audit & Risk | Direct | 69,044 | - | 69,044 | - | 69,044 | - | 69,044 |
| 905 | XES | SPS | 920 | Internal Audit & Risk | 200067 - Audit Services - Corporate Governance | 190,253 | - | 190,253 | - | 190,253 | - | 190,253 |
| 906 | XES | SPS | 920 | Internal Audit & Risk | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 13,615 | - | 13,615 | - | 13,615 | - | 13,615 |
| 907 | XES | SPS | 920 | Internal Audit & Risk | 200089 - Audit Services - OpCo's & TransCo's | 10,148 | - | 10,148 | - | 10,148 | - | 10,148 |
| 908 | XES | SPS | 920 | Investor Relations | 200065 - Investor Relations - Corporate Governance | 56,592 | - | 56,592 | - | 56,592 | - | 56,592 |
| 909 | XES | SPS | 920 | Legal | Direct | 796,076 | - | 796,076 | - | 796,076 | - | 796,076 |
| 910 | XES | SPS | 920 | Legal | 200071 - Legal - Corporate Governance | 725,069 | - | 725,069 | - | 725,069 | - | 725,069 |
| 911 | XES | SPS | 920 | Legal | 200086 - Legal & Claims Services | 1,807 | - | 1,807 | - | 1,807 | - | 1,807 |
| 912 | XES | SPS | 920 | Legal | 200093 - Legal - OpCo's & TransCo's | 59,742 | - | 59,742 | - | 59,742 | - | 59,742 |
| 913 | XES | SPS | 920 | Marketing & Sales | 200072 - Communications - Corporate Governance | (34) | - | (34) | - | (34) | - | (34) |
| 914 | XES | SPS | 920 | Marketing & Sales | 200077 - Branding | 124,835 | - | 124,835 | - | 124,835 | - | 124,835 |
| 915 | XES | SPS | 920 | Marketing & Sales | 201176 - Marketing & Sales | 305,218 | - | 305,218 | - | 305,218 | - | 305,218 |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|-----------------|-------------------|-----------------|----------------|---|---|----------------------|-------------------------|----------------------|----------------------------|----------------------|------------------------------|----------------------|-------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 916 | XES | SPS | 920 | Payment & Reporting | 200132 - Payment and Reporting | 171,958 | - | 171,958 | - | 171,958 | - | 171,958 | - |
| 917 | XES | SPS | 920 | Payroll | 200164 - Payroll | 2,189 | - | 2,189 | - | 2,189 | - | 2,189 | - |
| 918 | XES | SPS | 920 | Payroll | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 192,622 | - | 192,622 | - | 192,622 | - | 192,622 | - |
| 919 | XES | SPS | 920 | Rates & Regulation | Direct | 901,884 | - | 901,884 | - | 901,884 | - | 901,884 | - |
| 920 | XES | SPS | 920 | Rates & Regulation | 200177 - Rates & Regulation - Electric | 376,828 | - | 376,828 | - | 376,828 | - | 376,828 | - |
| 921 | XES | SPS | 920 | Receipts Processing | 200178 - Rates & Regulation | 198,047 | - | 198,047 | - | 198,047 | - | 198,047 | - |
| 922 | XES | SPS | 920 | Supply Chain Special Programs | Direct | 26,239 | - | 26,239 | - | 26,239 | - | 26,239 | - |
| 923 | XES | SPS | 920 | Supply Chain Special Programs | 200132 - Payment and Reporting | 3,830 | - | 3,830 | - | 3,830 | - | 3,830 | - |
| 924 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 28,083,195 | \$ (1,177,988) | \$ 26,905,208 | \$ - | \$ 26,905,208 | \$ - | \$ 26,905,208 | \$ - |
| 925 | XES | SPS | 921 | Accounting, Financial Reporting & Taxes | Direct | \$ 968,950 | \$ (352) | \$ 968,598 | \$ - | \$ 968,598 | \$ - | \$ 968,598 | \$ - |
| 926 | XES | SPS | 921 | Accounting, Financial Reporting & Taxes | 200063 - Executive - Corporate Governance | 159,283 | (3,436) | 155,847 | - | 155,847 | - | 155,847 | - |
| 927 | XES | SPS | 921 | Accounting, Financial Reporting & Taxes | 200066 - Accounting, Reporting & Tax - Corporate Governance | 35,921 | (581) | 35,340 | - | 35,340 | - | 35,340 | - |
| 928 | XES | SPS | 921 | Accounting, Financial Reporting & Taxes | 200087 - Accounting, Reporting & Tax - Regulated | 100,888 | (100) | 100,788 | - | 100,788 | - | 100,788 | - |
| 929 | XES | SPS | 921 | Accounting, Financial Reporting & Taxes | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 1,067 | (19) | 1,048 | - | 1,048 | - | 1,048 | - |
| 930 | XES | SPS | 921 | Accounting, Financial Reporting & Taxes | 200104 - Accounting & Reporting - PSCo & SPS | 355 | - | 355 | - | 355 | - | 355 | - |
| 931 | XES | SPS | 921 | Aviation Services | 200063 - Executive - Corporate Governance | 209,796 | (163) | 209,633 | - | 209,633 | - | 209,633 | - |
| 932 | XES | SPS | 921 | Business Systems | Direct | 5,084,004 | (26) | 5,083,977 | - | 5,083,977 | - | 5,083,977 | - |
| 933 | XES | SPS | 921 | Business Systems | 200063 - Executive - Corporate Governance | 20,166 | (207) | 19,959 | - | 19,959 | - | 19,959 | - |
| 934 | XES | SPS | 921 | Business Systems | 200065 - Investor Relations - Corporate Governance | 27 | - | 27 | - | 27 | - | 27 | - |
| 935 | XES | SPS | 921 | Business Systems | 200066 - Accounting, Reporting & Tax - Corporate Governance | 167 | - | 167 | - | 167 | - | 167 | - |
| 936 | XES | SPS | 921 | Business Systems | 200067 - Audit Services - Corporate Governance | 8 | - | 8 | - | 8 | - | 8 | - |
| 937 | XES | SPS | 921 | Business Systems | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 63 | - | 63 | - | 63 | - | 63 | - |
| 938 | XES | SPS | 921 | Business Systems | 200070 - Corporate Strategy & Business Development - Corporate Governance | 1 | - | 1 | - | 1 | - | 1 | - |
| 939 | XES | SPS | 921 | Business Systems | 200071 - Legal - Corporate Governance | 37 | - | 37 | - | 37 | - | 37 | - |
| 940 | XES | SPS | 921 | Business Systems | 200072 - Communications - Corporate Governance | 19 | - | 19 | - | 19 | - | 19 | - |
| 941 | XES | SPS | 921 | Business Systems | 200073 - Human Resources (HR) - Corporate Governance | 8 | - | 8 | - | 8 | - | 8 | - |
| 942 | XES | SPS | 921 | Business Systems | 200074 - Corporate Systems - Corporate Governance | 107,607 | (417) | 107,191 | - | 107,191 | - | 107,191 | - |
| 943 | XES | SPS | 921 | Business Systems | 200076 - Xcel Foundation | 0 | (0) | (0) | - | (0) | - | (0) | - |
| 944 | XES | SPS | 921 | Business Systems | 200077 - Branding | 1 | - | 1 | - | 1 | - | 1 | - |
| 945 | XES | SPS | 921 | Business Systems | 200078 - Governmental Affairs | 6 | - | 6 | - | 6 | - | 6 | - |
| 946 | XES | SPS | 921 | Business Systems | 200081 - Accounting, Reporting, & Taxes | 9,637 | - | 9,637 | - | 9,637 | - | 9,637 | - |
| 947 | XES | SPS | 921 | Business Systems | 200086 - Legal & Claims Services | 10,541 | - | 10,541 | - | 10,541 | - | 10,541 | - |
| 948 | XES | SPS | 921 | Business Systems | 200087 - Accounting, Reporting & Tax - Regulated | 23 | - | 23 | - | 23 | - | 23 | - |
| 949 | XES | SPS | 921 | Business Systems | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 5 | - | 5 | - | 5 | - | 5 | - |
| 950 | XES | SPS | 921 | Business Systems | 200090 - Risk Management - OpCo's & TransCo's | 13 | - | 13 | - | 13 | - | 13 | - |
| 951 | XES | SPS | 921 | Business Systems | 200092 - Corporate Strategy & Business Development | 32 | - | 32 | - | 32 | - | 32 | - |
| 952 | XES | SPS | 921 | Business Systems | 200093 - Legal - OpCo's & TransCo's | 8 | - | 8 | - | 8 | - | 8 | - |
| 953 | XES | SPS | 921 | Business Systems | 200096 - Energy Markets - Business Services | 550,862 | - | 550,862 | - | 550,862 | - | 550,862 | - |
| 954 | XES | SPS | 921 | Business Systems | 200097 - Accounting and Finance Software Applications Maintenance | 86,295 | - | 86,295 | - | 86,295 | - | 86,295 | - |
| 955 | XES | SPS | 921 | Business Systems | 200104 - Accounting & Reporting - PSCo & SPS | 3 | - | 3 | - | 3 | - | 3 | - |
| 956 | XES | SPS | 921 | Business Systems | 200111 - Enterprise Application Integration (EAI) | 23,707 | - | 23,707 | - | 23,707 | - | 23,707 | - |
| 957 | XES | SPS | 921 | Business Systems | 200112 - Mainframe Charges | 111,638 | - | 111,638 | - | 111,638 | - | 111,638 | - |
| 958 | XES | SPS | 921 | Business Systems | 200115 - Miscellaneous Applications | 1,569,375 | (2) | 1,569,373 | - | 1,569,373 | - | 1,569,373 | - |
| 959 | XES | SPS | 921 | Business Systems | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 2 | - | 2 | - | 2 | - | 2 | - |
| 960 | XES | SPS | 921 | Business Systems | 200132 - Payment and Reporting | 4 | - | 4 | - | 4 | - | 4 | - |
| 961 | XES | SPS | 921 | Business Systems | 200135 - Energy Supply Business Resources | 3 | - | 3 | - | 3 | - | 3 | - |
| 962 | XES | SPS | 921 | Business Systems | 200146 - Energy Markets - Regulated Trading | 1 | - | 1 | - | 1 | - | 1 | - |
| 963 | XES | SPS | 921 | Business Systems | 200147 - Business Objects | 24,662 | (20) | 24,662 | - | 24,662 | - | 24,662 | - |
| 964 | XES | SPS | 921 | Business Systems | 200148 - Business Systems | 9,026,451 | (2,254) | 9,024,196 | - | 9,024,196 | - | 9,024,196 | - |
| 965 | XES | SPS | 921 | Business Systems | 200149 - Customer & Enterprise Solutions (CES) | 301,483 | (331) | 301,152 | - | 301,152 | - | 301,152 | - |
| 966 | XES | SPS | 921 | Business Systems | 200153 - Customer Safety Advertising & Information Costs | 1,809 | (11) | 1,797 | - | 1,797 | - | 1,797 | - |
| 967 | XES | SPS | 921 | Business Systems | 200163 - Employee Communications | 11 | - | 11 | - | 11 | - | 11 | - |
| 968 | XES | SPS | 921 | Business Systems | 200164 - Payroll | 0 | - | 0 | - | 0 | - | 0 | - |
| 969 | XES | SPS | 921 | Business Systems | 200165 - Employee Management Systems | 207,098 | (158) | 206,941 | - | 206,941 | - | 206,941 | - |
| 970 | XES | SPS | 921 | Business Systems | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 222,422 | - | 222,422 | - | 222,422 | - | 222,422 | - |
| 971 | XES | SPS | 921 | Business Systems | 200172 - Network | 1,258,435 | (51) | 1,258,384 | - | 1,258,384 | - | 1,258,384 | - |
| 972 | XES | SPS | 921 | Business Systems | 200176 - Marketing & Sales | 116 | - | 116 | - | 116 | - | 116 | - |
| 973 | XES | SPS | 921 | Business Systems | 200177 - Rates & Regulation - Electric | 3 | - | 3 | - | 3 | - | 3 | - |
| 974 | XES | SPS | 921 | Business Systems | 200178 - Rates & Regulation | 3 | - | 3 | - | 3 | - | 3 | - |
| 975 | XES | SPS | 921 | Business Systems | 200181 - Energy Supply Environmental Policy & Services | 3 | - | 3 | - | 3 | - | 3 | - |
| 976 | XES | SPS | 921 | Business Systems | 200184 - PowerPlan | 50,152 | - | 50,152 | - | 50,152 | - | 50,152 | - |
| 977 | XES | SPS | 921 | Claims Services | Direct | 12,775 | (110) | 12,665 | - | 12,665 | - | 12,665 | - |
| 978 | XES | SPS | 921 | Corporate Communications | Direct | 841 | - | 841 | - | 841 | - | 841 | - |
| 979 | XES | SPS | 921 | Corporate Communications | 200063 - Executive - Corporate Governance | 3,149 | (50) | 3,099 | - | 3,099 | - | 3,099 | - |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|--|---|---------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|--|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 980 | XES | SPS | 921 | Corporate Communications | 200070 - Corporate Strategy & Business Development - Corporate Governance | 7,427 | (123) | 7,304 | - | 7,304 | - | 7,304 | |
| 981 | XES | SPS | 921 | Corporate Communications | 200072 - Communications - Corporate Governance | 55,880 | (103) | 55,777 | - | 55,777 | - | 55,777 | |
| 982 | XES | SPS | 921 | Corporate Communications | 200076 - Xcel Foundation | 6,975 | (6,975) | - | - | - | - | - | |
| 983 | XES | SPS | 921 | Corporate Communications | 200077 - Branding | 1,353 | (15) | 1,338 | - | 1,338 | - | 1,338 | |
| 984 | XES | SPS | 921 | Corporate Communications | 200078 - Governmental Affairs | 104 | - | 104 | - | 104 | - | 104 | |
| 985 | XES | SPS | 921 | Corporate Communications | 200163 - Employee Communications | 7,969 | (2) | 7,967 | - | 7,967 | - | 7,967 | |
| 986 | XES | SPS | 921 | Corporate Communications | 200176 - Marketing & Sales | 32 | - | 32 | - | 32 | - | 32 | |
| 987 | XES | SPS | 921 | Corporate Strategy & Business Development | 200070 - Corporate Strategy & Business Development - Corporate Governance | 54,113 | (15) | 54,098 | - | 54,098 | - | 54,098 | |
| 988 | XES | SPS | 921 | Corporate Strategy & Business Development | 200092 - Corporate Strategy & Business Development | 61,578 | (280) | 61,298 | - | 61,298 | - | 61,298 | |
| 989 | XES | SPS | 921 | Employee Communications | 200072 - Communications - Corporate Governance | 2,670 | - | 2,670 | - | 2,670 | - | 2,670 | |
| 990 | XES | SPS | 921 | Employee Communications | 200163 - Employee Communications | 29,967 | (10) | 29,957 | - | 29,957 | - | 29,957 | |
| 991 | XES | SPS | 921 | Energy Delivery Construction, Operations & Maintenance (COM) | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 35,669 | (309) | 35,360 | - | 35,360 | - | 35,360 | |
| 992 | XES | SPS | 921 | Energy Delivery Engineering/Design | Direct | 33,728 | (136) | 33,592 | - | 33,592 | - | 33,592 | |
| 993 | XES | SPS | 921 | Energy Markets - Fuel Procurement | 200136 - Energy Markets - Fuel | 661 | (10) | 651 | - | 651 | - | 651 | |
| 994 | XES | SPS | 921 | Energy Markets Regulated Trading & Marketing | Direct | 2,826 | (95) | 2,731 | - | 2,731 | - | 2,731 | |
| 995 | XES | SPS | 921 | Energy Markets Regulated Trading & Marketing | 200074 - Corporate Systems - Corporate Governance | 31 | - | 31 | - | 31 | - | 31 | |
| 996 | XES | SPS | 921 | Energy Markets Regulated Trading & Marketing | 200136 - Energy Markets - Fuel | 2,182 | (142) | 2,040 | - | 2,040 | - | 2,040 | |
| 997 | XES | SPS | 921 | Energy Markets Regulated Trading & Marketing | 200146 - Energy Markets - Regulated Trading | 19,372 | (306) | 19,066 | - | 19,066 | - | 19,066 | |
| 998 | XES | SPS | 921 | Energy Supply Business Resources | Direct | 22,917 | (35) | 22,882 | - | 22,882 | - | 22,882 | |
| 999 | XES | SPS | 921 | Energy Supply Engineering and Environmental | Direct | 7,843 | - | 7,843 | - | 7,843 | - | 7,843 | |
| 1000 | XES | SPS | 921 | Energy Supply Engineering and Environmental | 200135 - Energy Supply Business Resources | 7,600 | - | 7,600 | - | 7,600 | - | 7,600 | |
| 1001 | XES | SPS | 921 | Energy Supply Engineering and Environmental | 200181 - Energy Supply Environmental Policy & Services | 9,481 | - | 9,481 | - | 9,481 | - | 9,481 | |
| 1002 | XES | SPS | 921 | Executive Management Services | Direct | 1,775 | - | 1,775 | - | 1,775 | - | 1,775 | |
| 1003 | XES | SPS | 921 | Executive Management Services | 200063 - Executive - Corporate Governance | 36,000 | (1,287) | 34,713 | - | 34,713 | - | 34,713 | |
| 1004 | XES | SPS | 921 | Facilities & Real Estate | Direct | 533,435 | (93) | 533,341 | - | 533,341 | - | 533,341 | |
| 1005 | XES | SPS | 921 | Facilities & Real Estate | 200063 - Executive - Corporate Governance | 117 | - | 117 | - | 117 | - | 117 | |
| 1006 | XES | SPS | 921 | Facilities & Real Estate | 200065 - Investor Relations - Corporate Governance | 49 | - | 49 | - | 49 | - | 49 | |
| 1007 | XES | SPS | 921 | Facilities & Real Estate | 200066 - Accounting, Reporting & Tax - Corporate Governance | 166 | - | 166 | - | 166 | - | 166 | |
| 1008 | XES | SPS | 921 | Facilities & Real Estate | 200067 - Audit Services - Corporate Governance | 3 | - | 3 | - | 3 | - | 3 | |
| 1009 | XES | SPS | 921 | Facilities & Real Estate | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 1 | - | 1 | - | 1 | - | 1 | |
| 1010 | XES | SPS | 921 | Facilities & Real Estate | 200070 - Corporate Strategy & Business Development - Corporate Governance | 1 | - | 1 | - | 1 | - | 1 | |
| 1011 | XES | SPS | 921 | Facilities & Real Estate | 200071 - Legal - Corporate Governance | 48 | - | 48 | - | 48 | - | 48 | |
| 1012 | XES | SPS | 921 | Facilities & Real Estate | 200072 - Communications - Corporate Governance | 22 | - | 22 | - | 22 | - | 22 | |
| 1013 | XES | SPS | 921 | Facilities & Real Estate | 200073 - Human Resources (HR) - Corporate Governance | 8 | - | 8 | - | 8 | - | 8 | |
| 1014 | XES | SPS | 921 | Facilities & Real Estate | 200074 - Corporate Systems - Corporate Governance | 132 | - | 132 | - | 132 | - | 132 | |
| 1015 | XES | SPS | 921 | Facilities & Real Estate | 200077 - Branding | 26 | - | 26 | - | 26 | - | 26 | |
| 1016 | XES | SPS | 921 | Facilities & Real Estate | 200078 - Governmental Affairs | 5 | - | 5 | - | 5 | - | 5 | |
| 1017 | XES | SPS | 921 | Facilities & Real Estate | 200086 - Legal & Claims Services | 4 | - | 4 | - | 4 | - | 4 | |
| 1018 | XES | SPS | 921 | Facilities & Real Estate | 200087 - Accounting, Reporting & Tax - Regulated | 37 | - | 37 | - | 37 | - | 37 | |
| 1019 | XES | SPS | 921 | Facilities & Real Estate | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 2 | - | 2 | - | 2 | - | 2 | |
| 1020 | XES | SPS | 921 | Facilities & Real Estate | 200090 - Risk Management - OpCo's & TransCo's | 13 | - | 13 | - | 13 | - | 13 | |
| 1021 | XES | SPS | 921 | Facilities & Real Estate | 200092 - Corporate Strategy & Business Development | 29 | - | 29 | - | 29 | - | 29 | |
| 1022 | XES | SPS | 921 | Facilities & Real Estate | 200093 - Legal - OpCo's & TransCo's | 5 | - | 5 | - | 5 | - | 5 | |
| 1023 | XES | SPS | 921 | Facilities & Real Estate | 200096 - Energy Markets - Business Services | 34 | - | 34 | - | 34 | - | 34 | |
| 1024 | XES | SPS | 921 | Facilities & Real Estate | 200097 - Accounting and Finance Software Applications Maintenance | 0 | - | 0 | - | 0 | - | 0 | |
| 1025 | XES | SPS | 921 | Facilities & Real Estate | 200104 - Accounting & Reporting - PSCo & SPS | 5 | - | 5 | - | 5 | - | 5 | |
| 1026 | XES | SPS | 921 | Facilities & Real Estate | 200112 - Mainframe Charges | 0 | - | 0 | - | 0 | - | 0 | |
| 1027 | XES | SPS | 921 | Facilities & Real Estate | 200115 - Miscellaneous Applications | 431 | (0) | 431 | - | 431 | - | 431 | |
| 1028 | XES | SPS | 921 | Facilities & Real Estate | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 3 | - | 3 | - | 3 | - | 3 | |
| 1029 | XES | SPS | 921 | Facilities & Real Estate | 200132 - Payment and Reporting | 3 | - | 3 | - | 3 | - | 3 | |
| 1030 | XES | SPS | 921 | Facilities & Real Estate | 200135 - Energy Supply Business Resources | 3 | - | 3 | - | 3 | - | 3 | |
| 1031 | XES | SPS | 921 | Facilities & Real Estate | 200146 - Energy Markets - Regulated Trading | 1 | - | 1 | - | 1 | - | 1 | |
| 1032 | XES | SPS | 921 | Facilities & Real Estate | 200147 - Business Objects | 1 | - | 1 | - | 1 | - | 1 | |
| 1033 | XES | SPS | 921 | Facilities & Real Estate | 200148 - Business Systems | 482 | (0) | 481 | - | 481 | - | 481 | |
| 1034 | XES | SPS | 921 | Facilities & Real Estate | 200149 - Customer & Enterprise Solutions (CES) | 1 | - | 1 | - | 1 | - | 1 | |
| 1035 | XES | SPS | 921 | Facilities & Real Estate | 200153 - Customer Safety Advertising & Information Costs | 16 | - | 16 | - | 16 | - | 16 | |
| 1036 | XES | SPS | 921 | Facilities & Real Estate | 200163 - Employee Communications | 11 | - | 11 | - | 11 | - | 11 | |
| 1037 | XES | SPS | 921 | Facilities & Real Estate | 200164 - Payroll | 0 | - | 0 | - | 0 | - | 0 | |
| 1038 | XES | SPS | 921 | Facilities & Real Estate | 200165 - Employee Management Systems | 5,480 | - | 5,480 | - | 5,480 | - | 5,480 | |
| 1039 | XES | SPS | 921 | Facilities & Real Estate | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 116 | - | 116 | - | 116 | - | 116 | |
| 1040 | XES | SPS | 921 | Facilities & Real Estate | 200172 - Network | 117 | - | 117 | - | 117 | - | 117 | |
| 1041 | XES | SPS | 921 | Facilities & Real Estate | 200176 - Marketing & Sales | 92 | - | 92 | - | 92 | - | 92 | |
| 1042 | XES | SPS | 921 | Facilities & Real Estate | 200177 - Rates & Regulation - Electric | 0 | - | 0 | - | 0 | - | 0 | |
| 1043 | XES | SPS | 921 | Facilities & Real Estate | 200178 - Rates & Regulation | 11 | - | 11 | - | 11 | - | 11 | |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|-------------------------------------|---|---------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|--|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 1044 | XES | SPS | 921 | Facilities & Real Estate | 200181 - Energy Supply Environmental Policy & Services | 4 | - | 4 | - | 4 | - | 4 | |
| 1045 | XES | SPS | 921 | Facilities & Real Estate | 200184 - PowerPlan | (28) | - | (28) | - | (28) | - | (28) | |
| 1046 | XES | SPS | 921 | Finance & Treasury | Direct | 180,263 | - | 180,263 | - | 180,263 | - | 180,263 | |
| 1047 | XES | SPS | 921 | Finance & Treasury | 200063 - Executive - Corporate Governance | 541 | - | 541 | - | 541 | - | 541 | |
| 1048 | XES | SPS | 921 | Finance & Treasury | 200065 - Investor Relations - Corporate Governance | 217 | - | 217 | - | 217 | - | 217 | |
| 1049 | XES | SPS | 921 | Finance & Treasury | 200066 - Accounting, Reporting & Tax - Corporate Governance | 1,166 | - | 1,166 | - | 1,166 | - | 1,166 | |
| 1050 | XES | SPS | 921 | Finance & Treasury | 200067 - Audit Services - Corporate Governance | 142 | - | 142 | - | 142 | - | 142 | |
| 1051 | XES | SPS | 921 | Finance & Treasury | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 246,541 | (323) | 246,218 | - | 246,218 | - | 246,218 | |
| 1052 | XES | SPS | 921 | Finance & Treasury | 200069 - Risk Management - Corporate Governance | 532 | (51) | 481 | - | 481 | - | 481 | |
| 1053 | XES | SPS | 921 | Finance & Treasury | 200070 - Corporate Strategy & Business Development - Corporate Governance | 7 | - | 7 | - | 7 | - | 7 | |
| 1054 | XES | SPS | 921 | Finance & Treasury | 200071 - Legal - Corporate Governance | 230 | - | 230 | - | 230 | - | 230 | |
| 1055 | XES | SPS | 921 | Finance & Treasury | 200072 - Communications - Corporate Governance | 144 | - | 144 | - | 144 | - | 144 | |
| 1056 | XES | SPS | 921 | Finance & Treasury | 200073 - Human Resources (HR) - Corporate Governance | 45 | - | 45 | - | 45 | - | 45 | |
| 1057 | XES | SPS | 921 | Finance & Treasury | 200074 - Corporate Systems - Corporate Governance | 619 | - | 619 | - | 619 | - | 619 | |
| 1058 | XES | SPS | 921 | Finance & Treasury | 200076 - Xcel Foundation | 1 | (1) | - | - | - | - | - | |
| 1059 | XES | SPS | 921 | Finance & Treasury | 200077 - Branding | 108 | - | 108 | - | 108 | - | 108 | |
| 1060 | XES | SPS | 921 | Finance & Treasury | 200078 - Governmental Affairs | 36 | - | 36 | - | 36 | - | 36 | |
| 1061 | XES | SPS | 921 | Finance & Treasury | 200086 - Legal & Claims Services | 13 | - | 13 | - | 13 | - | 13 | |
| 1062 | XES | SPS | 921 | Finance & Treasury | 200087 - Accounting, Reporting & Tax - Regulated | 418 | - | 418 | - | 418 | - | 418 | |
| 1063 | XES | SPS | 921 | Finance & Treasury | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 20 | - | 20 | - | 20 | - | 20 | |
| 1064 | XES | SPS | 921 | Finance & Treasury | 200090 - Risk Management - OpCo's & TransCo's | 39,586 | (64) | 39,522 | - | 39,522 | - | 39,522 | |
| 1065 | XES | SPS | 921 | Finance & Treasury | 200091 - Captive Insurance | 1,166 | (1) | 1,165 | - | 1,165 | - | 1,165 | |
| 1066 | XES | SPS | 921 | Finance & Treasury | 200092 - Corporate Strategy & Business Development | 206 | - | 206 | - | 206 | - | 206 | |
| 1067 | XES | SPS | 921 | Finance & Treasury | 200093 - Legal - OpCo's & TransCo's | 51 | - | 51 | - | 51 | - | 51 | |
| 1068 | XES | SPS | 921 | Finance & Treasury | 200096 - Energy Markets - Business Services | 299 | - | 299 | - | 299 | - | 299 | |
| 1069 | XES | SPS | 921 | Finance & Treasury | 200097 - Accounting and Finance Software Applications Maintenance | 0 | - | 0 | - | 0 | - | 0 | |
| 1070 | XES | SPS | 921 | Finance & Treasury | 200104 - Accounting & Reporting - PSCo & SPS | 21 | - | 21 | - | 21 | - | 21 | |
| 1071 | XES | SPS | 921 | Finance & Treasury | 200111 - Enterprise Application Integration (EAI) | 1 | - | 1 | - | 1 | - | 1 | |
| 1072 | XES | SPS | 921 | Finance & Treasury | 200112 - Mainframe Charges | 1 | - | 1 | - | 1 | - | 1 | |
| 1073 | XES | SPS | 921 | Finance & Treasury | 200115 - Miscellaneous Applications | 2,193 | - | 2,193 | - | 2,193 | - | 2,193 | |
| 1074 | XES | SPS | 921 | Finance & Treasury | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 22 | - | 22 | - | 22 | - | 22 | |
| 1075 | XES | SPS | 921 | Finance & Treasury | 200132 - Payment and Reporting | 26 | - | 26 | - | 26 | - | 26 | |
| 1076 | XES | SPS | 921 | Finance & Treasury | 200135 - Energy Supply Business Resources | 15 | - | 15 | - | 15 | - | 15 | |
| 1077 | XES | SPS | 921 | Finance & Treasury | 200146 - Energy Markets - Regulated Trading | 7 | - | 7 | - | 7 | - | 7 | |
| 1078 | XES | SPS | 921 | Finance & Treasury | 200147 - Business Objects | 22 | - | 22 | - | 22 | - | 22 | |
| 1079 | XES | SPS | 921 | Finance & Treasury | 200148 - Business Systems | 3,025 | - | 3,025 | - | 3,025 | - | 3,025 | |
| 1080 | XES | SPS | 921 | Finance & Treasury | 200149 - Customer & Enterprise Solutions (CES) | 3 | - | 3 | - | 3 | - | 3 | |
| 1081 | XES | SPS | 921 | Finance & Treasury | 200153 - Customer Safety Advertising & Information Costs | 156 | - | 156 | - | 156 | - | 156 | |
| 1082 | XES | SPS | 921 | Finance & Treasury | 200163 - Employee Communications | 57 | - | 57 | - | 57 | - | 57 | |
| 1083 | XES | SPS | 921 | Finance & Treasury | 200164 - Payroll | 14 | - | 14 | - | 14 | - | 14 | |
| 1084 | XES | SPS | 921 | Finance & Treasury | 200165 - Employee Management Systems | 474 | - | 474 | - | 474 | - | 474 | |
| 1085 | XES | SPS | 921 | Finance & Treasury | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 676 | - | 676 | - | 676 | - | 676 | |
| 1086 | XES | SPS | 921 | Finance & Treasury | 200172 - Network | 704 | - | 704 | - | 704 | - | 704 | |
| 1087 | XES | SPS | 921 | Finance & Treasury | 200176 - Marketing & Sales | 573 | - | 573 | - | 573 | - | 573 | |
| 1088 | XES | SPS | 921 | Finance & Treasury | 200177 - Rates & Regulation - Electric | 21 | - | 21 | - | 21 | - | 21 | |
| 1089 | XES | SPS | 921 | Finance & Treasury | 200178 - Rates & Regulation | 46 | - | 46 | - | 46 | - | 46 | |
| 1090 | XES | SPS | 921 | Finance & Treasury | 200181 - Energy Supply Environmental Policy & Services | 34 | - | 34 | - | 34 | - | 34 | |
| 1091 | XES | SPS | 921 | Finance & Treasury | 200184 - PowerPlan | 30 | - | 30 | - | 30 | - | 30 | |
| 1092 | XES | SPS | 921 | Fleet | Direct | (370) | - | (370) | - | (370) | - | (370) | |
| 1093 | XES | SPS | 921 | Government Affairs | Direct | 46 | - | 46 | - | 46 | - | 46 | |
| 1094 | XES | SPS | 921 | Government Affairs | 200078 - Governmental Affairs | 20,708 | (378) | 20,329 | - | 20,329 | - | 20,329 | |
| 1095 | XES | SPS | 921 | Human Resources | Direct | 14,585 | (30) | 14,555 | - | 14,555 | - | 14,555 | |
| 1096 | XES | SPS | 921 | Human Resources | 200063 - Executive - Corporate Governance | 64 | - | 64 | - | 64 | - | 64 | |
| 1097 | XES | SPS | 921 | Human Resources | 200065 - Investor Relations - Corporate Governance | 12 | - | 12 | - | 12 | - | 12 | |
| 1098 | XES | SPS | 921 | Human Resources | 200066 - Accounting, Reporting & Tax - Corporate Governance | 72 | - | 72 | - | 72 | - | 72 | |
| 1099 | XES | SPS | 921 | Human Resources | 200067 - Audit Services - Corporate Governance | 6 | - | 6 | - | 6 | - | 6 | |
| 1100 | XES | SPS | 921 | Human Resources | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 1 | - | 1 | - | 1 | - | 1 | |
| 1101 | XES | SPS | 921 | Human Resources | 200070 - Corporate Strategy & Business Development - Corporate Governance | 0 | - | 0 | - | 0 | - | 0 | |
| 1102 | XES | SPS | 921 | Human Resources | 200071 - Legal - Corporate Governance | 15 | - | 15 | - | 15 | - | 15 | |
| 1103 | XES | SPS | 921 | Human Resources | 200072 - Communications - Corporate Governance | 9 | - | 9 | - | 9 | - | 9 | |
| 1104 | XES | SPS | 921 | Human Resources | 200073 - Human Resources (HR) - Corporate Governance | 32,300 | (43) | 32,257 | - | 32,257 | - | 32,257 | |
| 1105 | XES | SPS | 921 | Human Resources | 200074 - Corporate Systems - Corporate Governance | 42 | - | 42 | - | 42 | - | 42 | |
| 1106 | XES | SPS | 921 | Human Resources | 200076 - Xcel Foundation | 0 | (0) | - | - | - | - | - | |
| 1107 | XES | SPS | 921 | Human Resources | 200077 - Branding | 7 | - | 7 | - | 7 | - | 7 | |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|-------------------------------------|---|---------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|---|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 1108 | XES | SPS | 921 | Human Resources | 200078 - Governmental Affairs | 2 | - | 2 | - | 2 | - | 2 | - |
| 1109 | XES | SPS | 921 | Human Resources | 200086 - Legal & Claims Services | 1 | - | 1 | - | 1 | - | 1 | - |
| 1110 | XES | SPS | 921 | Human Resources | 200087 - Accounting, Reporting & Tax - Regulated | 12 | - | 12 | - | 12 | - | 12 | - |
| 1111 | XES | SPS | 921 | Human Resources | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 2 | - | 2 | - | 2 | - | 2 | - |
| 1112 | XES | SPS | 921 | Human Resources | 200090 - Risk Management - OpCo's & TransCo's | 6 | - | 6 | - | 6 | - | 6 | - |
| 1113 | XES | SPS | 921 | Human Resources | 200092 - Corporate Strategy & Business Development | 13 | - | 13 | - | 13 | - | 13 | - |
| 1114 | XES | SPS | 921 | Human Resources | 200093 - Legal - OpCo's & TransCo's | 3 | - | 3 | - | 3 | - | 3 | - |
| 1115 | XES | SPS | 921 | Human Resources | 200096 - Energy Markets - Business Services | 19 | - | 19 | - | 19 | - | 19 | - |
| 1116 | XES | SPS | 921 | Human Resources | 200104 - Accounting & Reporting - PSCo & SPS | 1 | - | 1 | - | 1 | - | 1 | - |
| 1117 | XES | SPS | 921 | Human Resources | 200111 - Enterprise Application Integration (EAI) | 0 | - | 0 | - | 0 | - | 0 | - |
| 1118 | XES | SPS | 921 | Human Resources | 200112 - Mainframe Charges | 0 | - | 0 | - | 0 | - | 0 | - |
| 1119 | XES | SPS | 921 | Human Resources | 200115 - Miscellaneous Applications | 146 | - | 146 | - | 146 | - | 146 | - |
| 1120 | XES | SPS | 921 | Human Resources | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 1 | - | 1 | - | 1 | - | 1 | - |
| 1121 | XES | SPS | 921 | Human Resources | 200132 - Payment and Reporting | 2 | - | 2 | - | 2 | - | 2 | - |
| 1122 | XES | SPS | 921 | Human Resources | 200135 - Energy Supply Business Resources | 3 | - | 3 | - | 3 | - | 3 | - |
| 1123 | XES | SPS | 921 | Human Resources | 200146 - Energy Markets - Regulated Trading | 0 | - | 0 | - | 0 | - | 0 | - |
| 1124 | XES | SPS | 921 | Human Resources | 200147 - Business Objects | 1 | - | 1 | - | 1 | - | 1 | - |
| 1125 | XES | SPS | 921 | Human Resources | 200148 - Business Systems | 202 | - | 202 | - | 202 | - | 202 | - |
| 1126 | XES | SPS | 921 | Human Resources | 200149 - Customer & Enterprise Solutions (CES) | 0 | - | 0 | - | 0 | - | 0 | - |
| 1127 | XES | SPS | 921 | Human Resources | 200153 - Customer Safety Advertising & Information Costs | 14,548 | - | 14,548 | - | 14,548 | - | 14,548 | - |
| 1128 | XES | SPS | 921 | Human Resources | 200163 - Employee Communications | 4 | - | 4 | - | 4 | - | 4 | - |
| 1129 | XES | SPS | 921 | Human Resources | 200164 - Payroll | 1,569 | - | 1,569 | - | 1,569 | - | 1,569 | - |
| 1130 | XES | SPS | 921 | Human Resources | 200165 - Employee Management Systems | 731 | (12) | 719 | - | 719 | - | 719 | - |
| 1131 | XES | SPS | 921 | Human Resources | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 215,508 | (2,041) | 213,467 | - | 213,467 | - | 213,467 | - |
| 1132 | XES | SPS | 921 | Human Resources | 200172 - Network | 47 | - | 47 | - | 47 | - | 47 | - |
| 1133 | XES | SPS | 921 | Human Resources | 200176 - Marketing & Sales | 39 | - | 39 | - | 39 | - | 39 | - |
| 1134 | XES | SPS | 921 | Human Resources | 200177 - Rates & Regulation - Electric | 1 | - | 1 | - | 1 | - | 1 | - |
| 1135 | XES | SPS | 921 | Human Resources | 200178 - Rates & Regulation | 3 | - | 3 | - | 3 | - | 3 | - |
| 1136 | XES | SPS | 921 | Human Resources | 200181 - Energy Supply Environmental Policy & Services | 2 | - | 2 | - | 2 | - | 2 | - |
| 1137 | XES | SPS | 921 | Human Resources | 200184 - PowerPlan | (1) | - | (1) | - | (1) | - | (1) | - |
| 1138 | XES | SPS | 921 | Internal Audit & Risk | 200067 - Audit Services - Corporate Governance | 5,061 | (149) | 4,912 | - | 4,912 | - | 4,912 | - |
| 1139 | XES | SPS | 921 | Internal Audit & Risk | 200089 - Audit Services - OpCo's & TransCo's | 50 | - | 50 | - | 50 | - | 50 | - |
| 1140 | XES | SPS | 921 | Investor Relations | 200065 - Investor Relations - Corporate Governance | 136,076 | (9) | 136,066 | - | 136,066 | - | 136,066 | - |
| 1141 | XES | SPS | 921 | Legal | Direct | 24 | - | 24 | - | 24 | - | 24 | - |
| 1142 | XES | SPS | 921 | Legal | 200071 - Legal - Corporate Governance | 96,118 | (1,473) | 94,645 | - | 94,645 | - | 94,645 | - |
| 1143 | XES | SPS | 921 | Legal | 200086 - Legal & Claims Services | 8 | - | 8 | - | 8 | - | 8 | - |
| 1144 | XES | SPS | 921 | Marketing & Sales | 200077 - Branding | 4,051 | (152) | 3,899 | - | 3,899 | - | 3,899 | - |
| 1145 | XES | SPS | 921 | Marketing & Sales | 200176 - Marketing & Sales | 32,076 | (482) | 31,594 | - | 31,594 | - | 31,594 | - |
| 1146 | XES | SPS | 921 | Payment & Reporting | 200132 - Payment and Reporting | 10,040 | (3) | 10,037 | - | 10,037 | - | 10,037 | - |
| 1147 | XES | SPS | 921 | Payroll | 200164 - Payroll | 2,633 | - | 2,633 | - | 2,633 | - | 2,633 | - |
| 1148 | XES | SPS | 921 | Payroll | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 2,941 | (49) | 2,891 | - | 2,891 | - | 2,891 | - |
| 1149 | XES | SPS | 921 | Rates & Regulation | Direct | 5,449 | - | 5,449 | - | 5,449 | - | 5,449 | - |
| 1150 | XES | SPS | 921 | Rates & Regulation | 200078 - Governmental Affairs | 1,040 | (9) | 1,031 | - | 1,031 | - | 1,031 | - |
| 1151 | XES | SPS | 921 | Rates & Regulation | 200177 - Rates & Regulation - Electric | 12,537 | (82) | 12,455 | - | 12,455 | - | 12,455 | - |
| 1152 | XES | SPS | 921 | Receipts Processing | 200178 - Rates & Regulation | 6,430 | (251) | 6,180 | - | 6,180 | - | 6,180 | - |
| 1153 | XES | SPS | 921 | Supply Chain | Direct | 65,341 | (12) | 65,329 | - | 65,329 | - | 65,329 | - |
| 1154 | XES | SPS | 921 | Supply Chain | 200063 - Executive - Corporate Governance | 2,107 | (0) | 2,106 | - | 2,106 | - | 2,106 | - |
| 1155 | XES | SPS | 921 | Supply Chain | 200065 - Investor Relations - Corporate Governance | 816 | (0) | 816 | - | 816 | - | 816 | - |
| 1156 | XES | SPS | 921 | Supply Chain | 200066 - Accounting, Reporting & Tax - Corporate Governance | 5,209 | (1) | 5,208 | - | 5,208 | - | 5,208 | - |
| 1157 | XES | SPS | 921 | Supply Chain | 200067 - Audit Services - Corporate Governance | 605 | (0) | 605 | - | 605 | - | 605 | - |
| 1158 | XES | SPS | 921 | Supply Chain | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 38 | - | 38 | - | 38 | - | 38 | - |
| 1159 | XES | SPS | 921 | Supply Chain | 200070 - Corporate Strategy & Business Development - Corporate Governance | 29 | - | 29 | - | 29 | - | 29 | - |
| 1160 | XES | SPS | 921 | Supply Chain | 200071 - Legal - Corporate Governance | 980 | (0) | 979 | - | 979 | - | 979 | - |
| 1161 | XES | SPS | 921 | Supply Chain | 200072 - Communications - Corporate Governance | 631 | (0) | 630 | - | 630 | - | 630 | - |
| 1162 | XES | SPS | 921 | Supply Chain | 200073 - Human Resources (HR) - Corporate Governance | 212 | (0) | 212 | - | 212 | - | 212 | - |
| 1163 | XES | SPS | 921 | Supply Chain | 200074 - Corporate Systems - Corporate Governance | 2,195 | (1) | 2,194 | - | 2,194 | - | 2,194 | - |
| 1164 | XES | SPS | 921 | Supply Chain | 200076 - Xcel Foundation | 7 | (7) | - | - | - | - | - | - |
| 1165 | XES | SPS | 921 | Supply Chain | 200077 - Branding | 431 | - | 431 | - | 431 | - | 431 | - |
| 1166 | XES | SPS | 921 | Supply Chain | 200078 - Governmental Affairs | 157 | - | 157 | - | 157 | - | 157 | - |
| 1167 | XES | SPS | 921 | Supply Chain | 200086 - Legal & Claims Services | 50 | - | 50 | - | 50 | - | 50 | - |
| 1168 | XES | SPS | 921 | Supply Chain | 200087 - Accounting, Reporting & Tax - Regulated | 808 | (0) | 808 | - | 808 | - | 808 | - |
| 1169 | XES | SPS | 921 | Supply Chain | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 116 | (0) | 116 | - | 116 | - | 116 | - |
| 1170 | XES | SPS | 921 | Supply Chain | 200090 - Risk Management - OpCo's & TransCo's | 416 | (0) | 416 | - | 416 | - | 416 | - |
| 1171 | XES | SPS | 921 | Supply Chain | 200092 - Corporate Strategy & Business Development | 899 | (0) | 899 | - | 899 | - | 899 | - |
| 1172 | XES | SPS | 921 | Supply Chain | 200093 - Legal - OpCo's & TransCo's | 260 | - | 260 | - | 260 | - | 260 | - |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|----------|-------------------|-----------------|----------------|-------------------------------------|---|---------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|--|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 1173 | XES | SPS | 921 | Supply Chain | 200096 - Energy Markets - Business Services | 1,456 | (0) | 1,455 | - | 1,455 | - | 1,455 | |
| 1174 | XES | SPS | 921 | Supply Chain | 200097 - Accounting and Finance Software Applications Maintenance | 1 | - | 1 | - | 1 | - | 1 | |
| 1175 | XES | SPS | 921 | Supply Chain | 200104 - Accounting & Reporting - PSCo & SPS | 80 | - | 80 | - | 80 | - | 80 | |
| 1176 | XES | SPS | 921 | Supply Chain | 200111 - Enterprise Application Integration (EAI) | 5 | - | 5 | - | 5 | - | 5 | |
| 1177 | XES | SPS | 921 | Supply Chain | 200112 - Mainframe Charges | 3 | - | 3 | - | 3 | - | 3 | |
| 1178 | XES | SPS | 921 | Supply Chain | 200115 - Miscellaneous Applications | 9,011 | (1) | 9,009 | - | 9,009 | - | 9,009 | |
| 1179 | XES | SPS | 921 | Supply Chain | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 97 | (0) | 97 | - | 97 | - | 97 | |
| 1180 | XES | SPS | 921 | Supply Chain | 200132 - Payment and Reporting | 120 | - | 120 | - | 120 | - | 120 | |
| 1181 | XES | SPS | 921 | Supply Chain | 200135 - Energy Supply Business Resources | 49 | (0) | 49 | - | 49 | - | 49 | |
| 1182 | XES | SPS | 921 | Supply Chain | 200146 - Energy Markets - Regulated Trading | 27 | - | 27 | - | 27 | - | 27 | |
| 1183 | XES | SPS | 921 | Supply Chain | 200147 - Business Objects | 113 | (0) | 113 | - | 113 | - | 113 | |
| 1184 | XES | SPS | 921 | Supply Chain | 200148 - Business Systems | 13,906 | (2) | 13,904 | - | 13,904 | - | 13,904 | |
| 1185 | XES | SPS | 921 | Supply Chain | 200149 - Customer & Enterprise Solutions (CES) | 16 | - | 16 | - | 16 | - | 16 | |
| 1186 | XES | SPS | 921 | Supply Chain | 200153 - Customer Safety Advertising & Information Costs | 800 | (0) | 800 | - | 800 | - | 800 | |
| 1187 | XES | SPS | 921 | Supply Chain | 200163 - Employee Communications | 252 | (0) | 252 | - | 252 | - | 252 | |
| 1188 | XES | SPS | 921 | Supply Chain | 200164 - Payroll | 55 | - | 55 | - | 55 | - | 55 | |
| 1189 | XES | SPS | 921 | Supply Chain | 200165 - Employee Management Systems | 1,690 | 1 | 1,691 | - | 1,691 | - | 1,691 | |
| 1190 | XES | SPS | 921 | Supply Chain | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 2,907 | (0) | 2,907 | - | 2,907 | - | 2,907 | |
| 1191 | XES | SPS | 921 | Supply Chain | 200172 - Network | 3,164 | (0) | 3,164 | - | 3,164 | - | 3,164 | |
| 1192 | XES | SPS | 921 | Supply Chain | 200176 - Marketing & Sales | 2,428 | (1) | 2,428 | - | 2,428 | - | 2,428 | |
| 1193 | XES | SPS | 921 | Supply Chain | 200177 - Rates & Regulation - Electric | 112 | - | 112 | - | 112 | - | 112 | |
| 1194 | XES | SPS | 921 | Supply Chain | 200178 - Rates & Regulation | 168 | - | 168 | - | 168 | - | 168 | |
| 1195 | XES | SPS | 921 | Supply Chain | 200181 - Energy Supply Environmental Policy & Services | 165 | (0) | 165 | - | 165 | - | 165 | |
| 1196 | XES | SPS | 921 | Supply Chain | 200184 - PowerPlan | 376 | (0) | 376 | - | 376 | - | 376 | |
| 1197 | XES | SPS | 921 | Supply Chain Special Programs | Direct | 966,516 | (26) | 966,490 | - | 966,490 | - | 966,490 | |
| 1198 | XES | SPS | 921 | Supply Chain Special Programs | 200063 - Executive - Corporate Governance | 123 | (1) | 121 | - | 121 | - | 121 | |
| 1199 | XES | SPS | 921 | Supply Chain Special Programs | 200065 - Investor Relations - Corporate Governance | 24 | (0) | 23 | - | 23 | - | 23 | |
| 1200 | XES | SPS | 921 | Supply Chain Special Programs | 200066 - Accounting, Reporting & Tax - Corporate Governance | 250 | (0) | 249 | - | 249 | - | 249 | |
| 1201 | XES | SPS | 921 | Supply Chain Special Programs | 200067 - Audit Services - Corporate Governance | 12 | (0) | 12 | - | 12 | - | 12 | |
| 1202 | XES | SPS | 921 | Supply Chain Special Programs | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 0 | (0) | - | - | - | - | - | |
| 1203 | XES | SPS | 921 | Supply Chain Special Programs | 200070 - Corporate Strategy & Business Development - Corporate Governance | 2 | (0) | 2 | - | 2 | - | 2 | |
| 1204 | XES | SPS | 921 | Supply Chain Special Programs | 200071 - Legal - Corporate Governance | 44 | (1) | 43 | - | 43 | - | 43 | |
| 1205 | XES | SPS | 921 | Supply Chain Special Programs | 200072 - Communications - Corporate Governance | 31 | (0) | 31 | - | 31 | - | 31 | |
| 1206 | XES | SPS | 921 | Supply Chain Special Programs | 200073 - Human Resources (HR) - Corporate Governance | 7 | (0) | 7 | - | 7 | - | 7 | |
| 1207 | XES | SPS | 921 | Supply Chain Special Programs | 200074 - Corporate Systems - Corporate Governance | 268 | (2) | 266 | - | 266 | - | 266 | |
| 1208 | XES | SPS | 921 | Supply Chain Special Programs | 200076 - Xcel Foundation | 0 | (0) | (0) | - | (0) | - | (0) | |
| 1209 | XES | SPS | 921 | Supply Chain Special Programs | 200077 - Branding | 18 | - | 18 | - | 18 | - | 18 | |
| 1210 | XES | SPS | 921 | Supply Chain Special Programs | 200078 - Governmental Affairs | 9 | - | 9 | - | 9 | - | 9 | |
| 1211 | XES | SPS | 921 | Supply Chain Special Programs | 200086 - Legal & Claims Services | 2 | - | 2 | - | 2 | - | 2 | |
| 1212 | XES | SPS | 921 | Supply Chain Special Programs | 200087 - Accounting, Reporting & Tax - Regulated | 34 | (0) | 34 | - | 34 | - | 34 | |
| 1213 | XES | SPS | 921 | Supply Chain Special Programs | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 1 | (0) | 1 | - | 1 | - | 1 | |
| 1214 | XES | SPS | 921 | Supply Chain Special Programs | 200090 - Risk Management - OpCo's & TransCo's | 15 | (0) | 15 | - | 15 | - | 15 | |
| 1215 | XES | SPS | 921 | Supply Chain Special Programs | 200092 - Corporate Strategy & Business Development | 61 | (0) | 61 | - | 61 | - | 61 | |
| 1216 | XES | SPS | 921 | Supply Chain Special Programs | 200093 - Legal - OpCo's & TransCo's | 6 | (0) | 6 | - | 6 | - | 6 | |
| 1217 | XES | SPS | 921 | Supply Chain Special Programs | 200094 - Supply Chain | 166 | - | 166 | - | 166 | - | 166 | |
| 1218 | XES | SPS | 921 | Supply Chain Special Programs | 200096 - Energy Markets - Business Services | 57 | (1) | 56 | - | 56 | - | 56 | |
| 1219 | XES | SPS | 921 | Supply Chain Special Programs | 200097 - Accounting and Finance Software Applications Maintenance | 0 | - | 0 | - | 0 | - | 0 | |
| 1220 | XES | SPS | 921 | Supply Chain Special Programs | 200104 - Accounting & Reporting - PSCo & SPS | 3 | (0) | 3 | - | 3 | - | 3 | |
| 1221 | XES | SPS | 921 | Supply Chain Special Programs | 200111 - Enterprise Application Integration (EAI) | 0 | - | 0 | - | 0 | - | 0 | |
| 1222 | XES | SPS | 921 | Supply Chain Special Programs | 200112 - Mainframe Charges | 0 | - | 0 | - | 0 | - | 0 | |
| 1223 | XES | SPS | 921 | Supply Chain Special Programs | 200115 - Miscellaneous Applications | 563 | (6) | 557 | - | 557 | - | 557 | |
| 1224 | XES | SPS | 921 | Supply Chain Special Programs | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 3 | - | 3 | - | 3 | - | 3 | |
| 1225 | XES | SPS | 921 | Supply Chain Special Programs | 200132 - Payment and Reporting | 1,010 | (0) | 1,010 | - | 1,010 | - | 1,010 | |
| 1226 | XES | SPS | 921 | Supply Chain Special Programs | 200135 - Energy Supply Business Resources | 6 | (0) | 6 | - | 6 | - | 6 | |
| 1227 | XES | SPS | 921 | Supply Chain Special Programs | 200146 - Energy Markets - Regulated Trading | 1 | - | 1 | - | 1 | - | 1 | |
| 1228 | XES | SPS | 921 | Supply Chain Special Programs | 200147 - Business Objects | 4 | - | 4 | - | 4 | - | 4 | |
| 1229 | XES | SPS | 921 | Supply Chain Special Programs | 200148 - Business Systems | 585 | (7) | 578 | - | 578 | - | 578 | |
| 1230 | XES | SPS | 921 | Supply Chain Special Programs | 200149 - Customer & Enterprise Solutions (CES) | 0 | (0) | 0 | - | 0 | - | 0 | |
| 1231 | XES | SPS | 921 | Supply Chain Special Programs | 200153 - Customer Safety Advertising & Information Costs | 23 | (0) | 23 | - | 23 | - | 23 | |
| 1232 | XES | SPS | 921 | Supply Chain Special Programs | 200163 - Employee Communications | 11 | (0) | 11 | - | 11 | - | 11 | |
| 1233 | XES | SPS | 921 | Supply Chain Special Programs | 200164 - Payroll | 7 | - | 7 | - | 7 | - | 7 | |
| 1234 | XES | SPS | 921 | Supply Chain Special Programs | 200165 - Employee Management Systems | 234 | (2) | 232 | - | 232 | - | 232 | |
| 1235 | XES | SPS | 921 | Supply Chain Special Programs | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 181 | (1) | 181 | - | 181 | - | 181 | |
| 1236 | XES | SPS | 921 | Supply Chain Special Programs | 200172 - Network | 152 | (1) | 151 | - | 151 | - | 151 | |
| 1237 | XES | SPS | 921 | Supply Chain Special Programs | 200176 - Marketing & Sales | 222 | (1) | 221 | - | 221 | - | 221 | |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

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|----------|-------------------|-----------------|----------------|--|---|-----------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|----------------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 1238 | XES | SPS | 921 | Supply Chain Special Programs | 200177 - Rates & Regulation - Electric | 4 | - | 4 | - | 4 | - | 4 | |
| 1239 | XES | SPS | 921 | Supply Chain Special Programs | 200178 - Rates & Regulation | 6 | - | 6 | - | 6 | - | 6 | |
| 1240 | XES | SPS | 921 | Supply Chain Special Programs | 200181 - Energy Supply Environmental Policy & Services | 5 | (0) | 5 | - | 5 | - | 5 | |
| 1241 | XES | SPS | 921 | Supply Chain Special Programs | 200184 - PowerPlan | (76) | - | (76) | - | (76) | - | (76) | |
| 1242 | | | | | | Subtotal | \$ 23,293,256 | \$ (23,903) | \$ 23,269,353 | \$ - | \$ 23,269,353 | \$ - | \$ 23,269,353 |
| 1243 | XES | SPS | 922 | Finance & Treasury | Direct | \$ (86,004) | \$ - | \$ (86,004) | \$ - | \$ (86,004) | \$ - | \$ (86,004) | |
| 1244 | XES | SPS | 922 | Finance & Treasury | 200091 - Captive Insurance | (36,739) | - | (36,739) | - | (36,739) | - | (36,739) | |
| 1245 | XES | SPS | 922 | Human Resources | 200164 - Payroll | (92,980) | - | (92,980) | - | (92,980) | - | (92,980) | |
| 1246 | XES | SPS | 922 | Human Resources | 200166 - Human Resources (Diversity/Safety/Employee Relations) | (5,538) | - | (5,538) | - | (5,538) | - | (5,538) | |
| 1247 | XES | SPS | 922 | Legal | Direct | (114,219) | - | (114,219) | - | (114,219) | - | (114,219) | |
| 1248 | XES | SPS | 922 | Supply Chain | Direct | (74,488) | - | (74,488) | - | (74,488) | - | (74,488) | |
| 1249 | | | | | | Subtotal | \$ (409,968) | \$ - | \$ (409,968) | \$ - | \$ (409,968) | \$ - | \$ (409,968) |
| 1250 | XES | SPS | 923 | Accounting, Financial Reporting & Taxes | Direct | \$ 34,875 | \$ - | \$ 34,875 | \$ - | \$ 34,875 | \$ - | \$ 34,875 | |
| 1251 | XES | SPS | 923 | Accounting, Financial Reporting & Taxes | 200063 - Executive - Corporate Governance | (708) | - | (708) | - | (708) | - | (708) | |
| 1252 | XES | SPS | 923 | Accounting, Financial Reporting & Taxes | 200066 - Accounting, Reporting & Tax - Corporate Governance | 722,987 | - | 722,987 | - | 722,987 | - | 722,987 | |
| 1253 | XES | SPS | 923 | Accounting, Financial Reporting & Taxes | 200087 - Accounting, Reporting & Tax - Regulated | 120,593 | - | 120,593 | - | 120,593 | - | 120,593 | |
| 1254 | XES | SPS | 923 | Accounting, Financial Reporting & Taxes | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 7,244 | - | 7,244 | - | 7,244 | - | 7,244 | |
| 1255 | XES | SPS | 923 | Accounting, Financial Reporting & Taxes | 200104 - Accounting & Reporting - PS&S | 7,227 | - | 7,227 | - | 7,227 | - | 7,227 | |
| 1256 | XES | SPS | 923 | Aviation Services | 200063 - Executive - Corporate Governance | 49,985 | - | 49,985 | - | 49,985 | - | 49,985 | |
| 1257 | XES | SPS | 923 | Business Systems | Direct | 11,474 | - | 11,474 | - | 11,474 | - | 11,474 | |
| 1258 | XES | SPS | 923 | Business Systems | 200063 - Executive - Corporate Governance | 55,052 | - | 55,052 | - | 55,052 | - | 55,052 | |
| 1259 | XES | SPS | 923 | Business Systems | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 9,727 | - | 9,727 | - | 9,727 | - | 9,727 | |
| 1260 | XES | SPS | 923 | Business Systems | 200074 - Corporate Systems - Corporate Governance | 385,334 | - | 385,334 | - | 385,334 | - | 385,334 | |
| 1261 | XES | SPS | 923 | Business Systems | 200087 - Accounting, Reporting & Tax - Regulated | 904 | - | 904 | - | 904 | - | 904 | |
| 1262 | XES | SPS | 923 | Business Systems | 200096 - Energy Markets - Business Services | 19,633 | - | 19,633 | - | 19,633 | - | 19,633 | |
| 1263 | XES | SPS | 923 | Business Systems | 200097 - Accounting and Finance Software Applications Maintenance | 103 | (140) | (37) | - | (37) | - | (37) | |
| 1264 | XES | SPS | 923 | Business Systems | 200104 - Accounting & Reporting - PS&S | 4,126 | - | 4,126 | - | 4,126 | - | 4,126 | |
| 1265 | XES | SPS | 923 | Business Systems | 200112 - Mainframe Charges | 20 | - | 20 | - | 20 | - | 20 | |
| 1266 | XES | SPS | 923 | Business Systems | 200115 - Miscellaneous Applications | 36,873 | - | 36,873 | - | 36,873 | - | 36,873 | |
| 1267 | XES | SPS | 923 | Business Systems | 200135 - Energy Supply Business Resources | 233 | - | 233 | - | 233 | - | 233 | |
| 1268 | XES | SPS | 923 | Business Systems | 200146 - Energy Markets - Regulated Trading | 367 | - | 367 | - | 367 | - | 367 | |
| 1269 | XES | SPS | 923 | Business Systems | 200147 - Business Objects | 14,200 | - | 14,200 | - | 14,200 | - | 14,200 | |
| 1270 | XES | SPS | 923 | Business Systems | 200148 - Business Systems | 1,176,688 | - | 1,176,688 | - | 1,176,688 | - | 1,176,688 | |
| 1271 | XES | SPS | 923 | Business Systems | 200153 - Customer Safety Advertising & Information Costs | 11,787 | - | 11,787 | - | 11,787 | - | 11,787 | |
| 1272 | XES | SPS | 923 | Business Systems | 200165 - Employee Management Systems | 99,575 | - | 99,575 | - | 99,575 | - | 99,575 | |
| 1273 | XES | SPS | 923 | Business Systems | 200172 - Network | 231,755 | - | 231,755 | - | 231,755 | - | 231,755 | |
| 1274 | XES | SPS | 923 | Business Systems | 200184 - PowerPlan | 40,458 | - | 40,458 | - | 40,458 | - | 40,458 | |
| 1275 | XES | SPS | 923 | Corporate Communications | Direct | 874 | - | 874 | - | 874 | - | 874 | |
| 1276 | XES | SPS | 923 | Corporate Communications | 200063 - Executive - Corporate Governance | 21,342 | - | 21,342 | - | 21,342 | - | 21,342 | |
| 1277 | XES | SPS | 923 | Corporate Communications | 200072 - Communications - Corporate Governance | 30,827 | - | 30,827 | - | 30,827 | - | 30,827 | |
| 1278 | XES | SPS | 923 | Corporate Communications | 200076 - Xcel Foundation | 239 | (239) | 0 | - | 0 | - | 0 | |
| 1279 | XES | SPS | 923 | Corporate Communications | 200077 - Branding | 247 | - | 247 | - | 247 | - | 247 | |
| 1280 | XES | SPS | 923 | Corporate Communications | 200163 - Employee Communications | 11,523 | - | 11,523 | - | 11,523 | - | 11,523 | |
| 1281 | XES | SPS | 923 | Corporate Strategy & Business Development | 200070 - Corporate Strategy & Business Development - Corporate Governance | 1,436 | - | 1,436 | - | 1,436 | - | 1,436 | |
| 1282 | XES | SPS | 923 | Corporate Strategy & Business Development | 200092 - Corporate Strategy & Business Development | 66,135 | - | 66,135 | - | 66,135 | - | 66,135 | |
| 1283 | XES | SPS | 923 | Energy Markets Regulated Trading & Marketing | 200146 - Energy Markets - Regulated Trading | 3,413 | - | 3,413 | - | 3,413 | - | 3,413 | |
| 1284 | XES | SPS | 923 | Energy Supply Business Resources | Direct | 36,001 | - | 36,001 | - | 36,001 | - | 36,001 | |
| 1285 | XES | SPS | 923 | Energy Supply Business Resources | 200135 - Energy Supply Business Resources | 27,610 | - | 27,610 | - | 27,610 | - | 27,610 | |
| 1286 | XES | SPS | 923 | Energy Supply Engineering and Environmental | Direct | 4,465 | - | 4,465 | - | 4,465 | - | 4,465 | |
| 1287 | XES | SPS | 923 | Energy Supply Engineering and Environmental | 200181 - Energy Supply Environmental Policy & Services | 18,248 | - | 18,248 | - | 18,248 | - | 18,248 | |
| 1288 | XES | SPS | 923 | Executive Management Services | Direct | 233,470 | - | 233,470 | - | 233,470 | - | 233,470 | |
| 1289 | XES | SPS | 923 | Executive Management Services | 200063 - Executive - Corporate Governance | 3,095 | - | 3,095 | - | 3,095 | - | 3,095 | |
| 1290 | XES | SPS | 923 | Facilities & Real Estate | Direct | 468,136 | (3) | 468,133 | - | 468,133 | - | 468,133 | |
| 1291 | XES | SPS | 923 | Facilities & Real Estate | 200165 - Employee Management Systems | 308,487 | - | 308,487 | - | 308,487 | - | 308,487 | |
| 1292 | XES | SPS | 923 | Finance & Treasury | 200090 - Risk Management - OpCo's & TransCo's | 32,943 | - | 32,943 | - | 32,943 | - | 32,943 | |
| 1293 | XES | SPS | 923 | Finance & Treasury | 200104 - Accounting & Reporting - PS&S | 8 | - | 8 | - | 8 | - | 8 | |
| 1294 | XES | SPS | 923 | Governmental Affairs | 200078 - Governmental Affairs | 14,733 | - | 14,733 | - | 14,733 | - | 14,733 | |
| 1295 | XES | SPS | 923 | Human Resources | 200073 - Human Resources (HR) - Corporate Governance | 3,765 | - | 3,765 | - | 3,765 | - | 3,765 | |
| 1296 | XES | SPS | 923 | Human Resources | 200153 - Customer Safety Advertising & Information Costs | 118 | - | 118 | - | 118 | - | 118 | |
| 1297 | XES | SPS | 923 | Human Resources | 200164 - Payroll | 475 | - | 475 | - | 475 | - | 475 | |
| 1298 | XES | SPS | 923 | Human Resources | 200165 - Employee Management Systems | 2,013 | - | 2,013 | - | 2,013 | - | 2,013 | |
| 1299 | XES | SPS | 923 | Human Resources | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 347,566 | - | 347,566 | - | 347,566 | - | 347,566 | |
| 1300 | XES | SPS | 923 | Internal Audit & Risk | 200067 - Audit Services - Corporate Governance | 70,454 | - | 70,454 | - | 70,454 | - | 70,454 | |

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(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME | TME | TME | TME | | | |
|-----------------|-------------------|-----------------|----------------|---|---|---------------------|-------------------------|----------------------|----------------------------|---------------------|------------------------------|---------------------|
| | | | | | | 6/30/2022 | 6/30/2022 | 6/30/2023 | 6/30/2024 | | | |
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period |
| 1301 XES | SPS | 923 | | Internal Audit & Risk | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 3,807 | - | 3,807 | - | 3,807 | - | 3,807 |
| 1302 XES | SPS | 923 | | Investor Relations | 200065 - Investor Relations - Corporate Governance | 4,909 | - | 4,909 | - | 4,909 | - | 4,909 |
| 1303 XES | SPS | 923 | | Legal | 200071 - Legal - Corporate Governance | 172,310 | - | 172,310 | - | 172,310 | - | 172,310 |
| 1304 XES | SPS | 923 | | Legal | 200086 - Legal & Claims Services | 8,639 | - | 8,639 | - | 8,639 | - | 8,639 |
| 1305 XES | SPS | 923 | | Legal | 200093 - Legal - OpCo's & TransCo's | 32,885 | - | 32,885 | - | 32,885 | - | 32,885 |
| 1306 XES | SPS | 923 | | Marketing & Sales | 200077 - Branding | 63,466 | - | 63,466 | - | 63,466 | - | 63,466 |
| 1307 XES | SPS | 923 | | Marketing & Sales | 200176 - Marketing & Sales | 370,721 | - | 370,721 | - | 370,721 | - | 370,721 |
| 1308 XES | SPS | 923 | | Payment & Reporting | 200132 - Payment and Reporting | 15,963 | - | 15,963 | - | 15,963 | - | 15,963 |
| 1309 XES | SPS | 923 | | Payroll | 200164 - Payroll | 7,664 | - | 7,664 | - | 7,664 | - | 7,664 |
| 1310 XES | SPS | 923 | | Payroll | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 5,555 | - | 5,555 | - | 5,555 | - | 5,555 |
| 1311 XES | SPS | 923 | | Rates & Regulation | Direct | 63,148 | - | 63,148 | - | 63,148 | - | 63,148 |
| 1312 XES | SPS | 923 | | Rates & Regulation | 200177 - Rates & Regulation - Electric | 23,038 | - | 23,038 | - | 23,038 | - | 23,038 |
| 1313 XES | SPS | 923 | | Receipts Processing | 200178 - Rates & Regulation | 22,396 | - | 22,396 | - | 22,396 | - | 22,396 |
| 1314 XES | SPS | 923 | | Supply Chain Special Programs | Direct | 30,102 | - | 30,102 | - | 30,102 | - | 30,102 |
| 1315 | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 5,572,739 | \$ (382) | \$ 5,572,357 | \$ - | \$ 5,572,357 | \$ - | \$ 5,572,357 |
| 1316 XES | SPS | 924 | | Aviation Services | 200063 - Executive - Corporate Governance | \$ 11,833 | \$ - | \$ 11,833 | \$ - | \$ 11,833 | \$ - | \$ 11,833 |
| 1317 XES | SPS | 924 | | Finance & Treasury | 200090 - Risk Management - OpCo's & TransCo's | 4,088 | - | 4,088 | - | 4,088 | - | 4,088 |
| 1318 | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 15,921 | \$ - | \$ 15,921 | \$ - | \$ 15,921 | \$ - | \$ 15,921 |
| 1319 XES | SPS | 925 | | Accounting, Financial Reporting & Taxes | 200066 - Accounting, Reporting & Tax - Corporate Governance | \$ 14 | \$ - | \$ 14 | \$ - | \$ 14 | \$ - | \$ 14 |
| 1320 XES | SPS | 925 | | Business Systems | 200104 - Accounting & Reporting - PSCo & SPS | 0 | - | 0 | - | 0 | - | 0 |
| 1321 XES | SPS | 925 | | Business Systems | 200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 | 0 | - | 0 | - | 0 | - | 0 |
| 1322 XES | SPS | 925 | | Business Systems | 200148 - Business Systems | 0 | - | 0 | - | 0 | - | 0 |
| 1323 XES | SPS | 925 | | Business Systems | 200171 - Customer Resource System (CRS) FERC 903 | 0 | - | 0 | - | 0 | - | 0 |
| 1324 XES | SPS | 925 | | Corporate Communications | 200077 - Branding | (0) | - | (0) | - | (0) | - | (0) |
| 1325 XES | SPS | 925 | | Customer Service | 200155 - Customer Care FERC 903 | 12,014 | - | 12,014 | - | 12,014 | - | 12,014 |
| 1326 XES | SPS | 925 | | Energy Delivery Engineering/Design | Direct | 1 | - | 1 | - | 1 | - | 1 |
| 1327 XES | SPS | 925 | | Finance & Treasury | Direct | 12,712 | - | 12,712 | - | 12,712 | - | 12,712 |
| 1328 XES | SPS | 925 | | Finance & Treasury | 200063 - Executive - Corporate Governance | 590,005 | - | 590,005 | - | 590,005 | - | 590,005 |
| 1329 XES | SPS | 925 | | Finance & Treasury | 200065 - Investor Relations - Corporate Governance | 48 | - | 48 | - | 48 | - | 48 |
| 1330 XES | SPS | 925 | | Finance & Treasury | 200066 - Accounting, Reporting & Tax - Corporate Governance | 804 | - | 804 | - | 804 | - | 804 |
| 1331 XES | SPS | 925 | | Finance & Treasury | 200067 - Audit Services - Corporate Governance | 128 | - | 128 | - | 128 | - | 128 |
| 1332 XES | SPS | 925 | | Finance & Treasury | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 143 | - | 143 | - | 143 | - | 143 |
| 1333 XES | SPS | 925 | | Finance & Treasury | 200069 - Risk Management - Corporate Governance | 150,443 | - | 150,443 | - | 150,443 | - | 150,443 |
| 1334 XES | SPS | 925 | | Finance & Treasury | 200070 - Corporate Strategy & Business Development - Corporate Governance | 147 | - | 147 | - | 147 | - | 147 |
| 1335 XES | SPS | 925 | | Finance & Treasury | 200071 - Legal - Corporate Governance | 429 | - | 429 | - | 429 | - | 429 |
| 1336 XES | SPS | 925 | | Finance & Treasury | 200072 - Communications - Corporate Governance | 184 | - | 184 | - | 184 | - | 184 |
| 1337 XES | SPS | 925 | | Finance & Treasury | 200073 - Human Resources (HR) - Corporate Governance | 188 | - | 188 | - | 188 | - | 188 |
| 1338 XES | SPS | 925 | | Finance & Treasury | 200074 - Corporate Systems - Corporate Governance | 402 | - | 402 | - | 402 | - | 402 |
| 1339 XES | SPS | 925 | | Finance & Treasury | 200076 - Xcel Foundation | 15 | (15) | (0) | - | (0) | - | (0) |
| 1340 XES | SPS | 925 | | Finance & Treasury | 200077 - Branding | 135 | - | 135 | - | 135 | - | 135 |
| 1341 XES | SPS | 925 | | Finance & Treasury | 200078 - Governmental Affairs | 121 | - | 121 | - | 121 | - | 121 |
| 1342 XES | SPS | 925 | | Finance & Treasury | 200080 - Capital Asset Accounting | 1 | - | 1 | - | 1 | - | 1 |
| 1343 XES | SPS | 925 | | Finance & Treasury | 200081 - Accounting, Reporting, & Taxes | 2 | - | 2 | - | 2 | - | 2 |
| 1344 XES | SPS | 925 | | Finance & Treasury | 200084 - Risk Management | 1,964,103 | - | 1,964,103 | - | 1,964,103 | - | 1,964,103 |
| 1345 XES | SPS | 925 | | Finance & Treasury | 200086 - Legal & Claims Services | 2 | - | 2 | - | 2 | - | 2 |
| 1346 XES | SPS | 925 | | Finance & Treasury | 200087 - Accounting, Reporting & Tax - Regulated | 430 | - | 430 | - | 430 | - | 430 |
| 1347 XES | SPS | 925 | | Finance & Treasury | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 116 | - | 116 | - | 116 | - | 116 |
| 1348 XES | SPS | 925 | | Finance & Treasury | 200089 - Audit Services - OpCo's & TransCo's | 5 | - | 5 | - | 5 | - | 5 |
| 1349 XES | SPS | 925 | | Finance & Treasury | 200090 - Risk Management - OpCo's & TransCo's | 301 | - | 301 | - | 301 | - | 301 |
| 1350 XES | SPS | 925 | | Finance & Treasury | 200091 - Captive Insurance | 26 | - | 26 | - | 26 | - | 26 |
| 1351 XES | SPS | 925 | | Finance & Treasury | 200092 - Corporate Strategy & Business Development | 89 | - | 89 | - | 89 | - | 89 |
| 1352 XES | SPS | 925 | | Finance & Treasury | 200093 - Legal - OpCo's & TransCo's | 32 | - | 32 | - | 32 | - | 32 |
| 1353 XES | SPS | 925 | | Finance & Treasury | 200096 - Energy Markets - Business Services | 114 | - | 114 | - | 114 | - | 114 |
| 1354 XES | SPS | 925 | | Finance & Treasury | 200097 - Accounting and Finance Software Applications Maintenance | 0 | - | 0 | - | 0 | - | 0 |
| 1355 XES | SPS | 925 | | Finance & Treasury | 200098 - Electric Transmission FERC 566 | 4 | - | 4 | - | 4 | - | 4 |
| 1356 XES | SPS | 925 | | Finance & Treasury | 200104 - Accounting & Reporting - PSCo & SPS | 123 | - | 123 | - | 123 | - | 123 |
| 1357 XES | SPS | 925 | | Finance & Treasury | 200115 - Miscellaneous Applications | 4 | - | 4 | - | 4 | - | 4 |
| 1358 XES | SPS | 925 | | Finance & Treasury | 200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580 | 29 | - | 29 | - | 29 | - | 29 |
| 1359 XES | SPS | 925 | | Finance & Treasury | 200117 - Distribution Electric Metering FERC 586 | 8 | - | 8 | - | 8 | - | 8 |
| 1360 XES | SPS | 925 | | Finance & Treasury | 200118 - Distribution Electric Load Dispatching/EMS FERC 581 | 51 | - | 51 | - | 51 | - | 51 |
| 1361 XES | SPS | 925 | | Finance & Treasury | 200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880 | 0 | - | 0 | - | 0 | - | 0 |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|-----------------|-------------------|-----------------|----------------|---|--|---------------------|-------------------------|----------------------|----------------------------|---------------------|------------------------------|---------------------|--|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 1362 | XES | SPS | 925 | Finance & Treasury | 200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859 | 4 | - | 4 | - | 4 | - | 4 | |
| 1363 | XES | SPS | 925 | Finance & Treasury | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | 1,053 | - | 1,053 | - | 1,053 | - | 1,053 | |
| 1364 | XES | SPS | 925 | Finance & Treasury | 200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 | 27 | - | 27 | - | 27 | - | 27 | |
| 1365 | XES | SPS | 925 | Finance & Treasury | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 95 | - | 95 | - | 95 | - | 95 | |
| 1366 | XES | SPS | 925 | Finance & Treasury | 200132 - Payment and Reporting | 85 | - | 85 | - | 85 | - | 85 | |
| 1367 | XES | SPS | 925 | Finance & Treasury | 200133 - Proprietary Trading - Back Office | 20 | - | 20 | - | 20 | - | 20 | |
| 1368 | XES | SPS | 925 | Finance & Treasury | 200134 - Proprietary Trading - Front/Mid Office FERC 557 | 261 | - | 261 | - | 261 | - | 261 | |
| 1369 | XES | SPS | 925 | Finance & Treasury | 200136 - Energy Markets - Fuel | 55 | - | 55 | - | 55 | - | 55 | |
| 1370 | XES | SPS | 925 | Finance & Treasury | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 27 | - | 27 | - | 27 | - | 27 | |
| 1371 | XES | SPS | 925 | Finance & Treasury | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 1,018 | - | 1,018 | - | 1,018 | - | 1,018 | |
| 1372 | XES | SPS | 925 | Finance & Treasury | 200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 | 36 | - | 36 | - | 36 | - | 36 | |
| 1373 | XES | SPS | 925 | Finance & Treasury | 200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551 | 10 | - | 10 | - | 10 | - | 10 | |
| 1374 | XES | SPS | 925 | Finance & Treasury | 200146 - Energy Markets - Regulated Trading | 79 | - | 79 | - | 79 | - | 79 | |
| 1375 | XES | SPS | 925 | Finance & Treasury | 200147 - Business Objects | 4 | - | 4 | - | 4 | - | 4 | |
| 1376 | XES | SPS | 925 | Finance & Treasury | 200148 - Business Systems | 2,199 | - | 2,199 | - | 2,199 | - | 2,199 | |
| 1377 | XES | SPS | 925 | Finance & Treasury | 200149 - Customer & Enterprise Solutions (CES) | 128 | - | 128 | - | 128 | - | 128 | |
| 1378 | XES | SPS | 925 | Finance & Treasury | 200151 - Customer Billing FERC 903 | 260 | - | 260 | - | 260 | - | 260 | |
| 1379 | XES | SPS | 925 | Finance & Treasury | 200152 - Customer Care 902 | 67 | - | 67 | - | 67 | - | 67 | |
| 1380 | XES | SPS | 925 | Finance & Treasury | 200153 - Customer Safety Advertising & Information Costs | 20 | - | 20 | - | 20 | - | 20 | |
| 1381 | XES | SPS | 925 | Finance & Treasury | 200155 - Customer Care FERC 903 | 1,204 | - | 1,204 | - | 1,204 | - | 1,204 | |
| 1382 | XES | SPS | 925 | Finance & Treasury | 200156 - Customer Care FERC 901 | 17 | - | 17 | - | 17 | - | 17 | |
| 1383 | XES | SPS | 925 | Finance & Treasury | 200161 - Customer Care Low Income Assistance FERC 908 | 18 | - | 18 | - | 18 | - | 18 | |
| 1384 | XES | SPS | 925 | Finance & Treasury | 200162 - Call Logging and Quality Management (CL/QM) FERC 903 | 1 | - | 1 | - | 1 | - | 1 | |
| 1385 | XES | SPS | 925 | Finance & Treasury | 200163 - Employee Communications | 83 | - | 83 | - | 83 | - | 83 | |
| 1386 | XES | SPS | 925 | Finance & Treasury | 200164 - Payroll | 64 | - | 64 | - | 64 | - | 64 | |
| 1387 | XES | SPS | 925 | Finance & Treasury | 200165 - Employee Management Systems | 686 | - | 686 | - | 686 | - | 686 | |
| 1388 | XES | SPS | 925 | Finance & Treasury | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 1,129 | - | 1,129 | - | 1,129 | - | 1,129 | |
| 1389 | XES | SPS | 925 | Finance & Treasury | 200170 - Meter Reading and Monitoring Systems FERC 902 | 1 | - | 1 | - | 1 | - | 1 | |
| 1390 | XES | SPS | 925 | Finance & Treasury | 200171 - Customer Resource System (CRS) FERC 903 | 76 | - | 76 | - | 76 | - | 76 | |
| 1391 | XES | SPS | 925 | Finance & Treasury | 200172 - Network | 334 | - | 334 | - | 334 | - | 334 | |
| 1392 | XES | SPS | 925 | Finance & Treasury | 200173 - Generation Trading/Native Hedge - Back Office | (1) | - | (1) | - | (1) | - | (1) | |
| 1393 | XES | SPS | 925 | Finance & Treasury | 200174 - Generation Trading/Native Hedge - Mid Office FERC 557 | 44 | - | 44 | - | 44 | - | 44 | |
| 1394 | XES | SPS | 925 | Finance & Treasury | 200176 - Marketing & Sales | 268 | - | 268 | - | 268 | - | 268 | |
| 1395 | XES | SPS | 925 | Finance & Treasury | 200177 - Rates & Regulation - Electric | 262 | - | 262 | - | 262 | - | 262 | |
| 1396 | XES | SPS | 925 | Finance & Treasury | 200178 - Rates & Regulation | 145 | - | 145 | - | 145 | - | 145 | |
| 1397 | XES | SPS | 925 | Finance & Treasury | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 133 | - | 133 | - | 133 | - | 133 | |
| 1398 | XES | SPS | 925 | Finance & Treasury | 200181 - Energy Supply Environmental Policy & Services | 66 | - | 66 | - | 66 | - | 66 | |
| 1399 | XES | SPS | 925 | Finance & Treasury | 200184 - PowerPlan | 2 | - | 2 | - | 2 | - | 2 | |
| 1400 | XES | SPS | 925 | Legal | 200071 - Legal - Corporate Governance | (1) | - | (1) | - | (1) | - | (1) | |
| 1401 | XES | SPS | 925 | Supply Chain Special Programs | Direct | 5 | - | 5 | - | 5 | - | 5 | |
| 1402 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 2,743,358 | \$ (15) | \$ 2,743,343 | \$ - | \$ 2,743,343 | \$ - | \$ 2,743,343 | |
| 1403 | XES | SPS | 926 | Accounting, Financial Reporting & Taxes | 200063 - Executive - Corporate Governance | \$ 2,256 | \$ - | \$ 2,256 | \$ - | \$ 2,256 | \$ - | \$ 2,256 | |
| 1404 | XES | SPS | 926 | Business Systems | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 285 | - | 285 | - | 285 | - | 285 | |
| 1405 | XES | SPS | 926 | Business Systems | 200074 - Corporate Systems - Corporate Governance | 637 | - | 637 | - | 637 | - | 637 | |
| 1406 | XES | SPS | 926 | Business Systems | 200104 - Accounting & Reporting - PSCO & SPS | 7 | - | 7 | - | 7 | - | 7 | |
| 1407 | XES | SPS | 926 | Business Systems | 200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 | 17 | - | 17 | - | 17 | - | 17 | |
| 1408 | XES | SPS | 926 | Business Systems | 200148 - Business Systems | 24 | - | 24 | - | 24 | - | 24 | |
| 1409 | XES | SPS | 926 | Business Systems | 200171 - Customer Resource System (CRS) FERC 903 | 8 | - | 8 | - | 8 | - | 8 | |
| 1410 | XES | SPS | 926 | Corporate Communications | 200077 - Branding | 13 | - | 13 | - | 13 | - | 13 | |
| 1411 | XES | SPS | 926 | Energy Delivery Engineering/Design | Direct | 175 | - | 175 | - | 175 | - | 175 | |
| 1412 | XES | SPS | 926 | Finance & Treasury | Direct | 5,030,408 | - | 5,030,408 | - | 5,030,408 | - | 5,030,408 | |
| 1413 | XES | SPS | 926 | Finance & Treasury | 200063 - Executive - Corporate Governance | 368,682 | - | 368,682 | - | 368,682 | - | 368,682 | |
| 1414 | XES | SPS | 926 | Finance & Treasury | 200065 - Investor Relations - Corporate Governance | 15,741 | - | 15,741 | - | 15,741 | - | 15,741 | |
| 1415 | XES | SPS | 926 | Finance & Treasury | 200066 - Accounting, Reporting & Tax - Corporate Governance | 353,203 | - | 353,203 | - | 353,203 | - | 353,203 | |
| 1416 | XES | SPS | 926 | Finance & Treasury | 200067 - Audit Services - Corporate Governance | 48,186 | - | 48,186 | - | 48,186 | - | 48,186 | |
| 1417 | XES | SPS | 926 | Finance & Treasury | 200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance | 66,312 | - | 66,312 | - | 66,312 | - | 66,312 | |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME | TME | TME | TME | | | |
|----------|-------------------|-----------------|----------------|-------------------------------------|--|-------------|-------------------------|----------------------|----------------------------|----------------|------------------------------|------------------|
| | | | | | | 6/30/2022 | 6/30/2022 | 6/30/2023 | 6/30/2024 | | | |
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period |
| 1418 | XES | SPS | 926 | Finance & Treasury | 200069 - Risk Management - Corporate Governance | 10,157 | - | 10,157 | - | 10,157 | - | 10,157 |
| 1419 | XES | SPS | 926 | Finance & Treasury | 200070 - Corporate Strategy & Business Development - Corporate Governance | 58,552 | - | 58,552 | - | 58,552 | - | 58,552 |
| 1420 | XES | SPS | 926 | Finance & Treasury | 200071 - Legal - Corporate Governance | 185,421 | - | 185,421 | - | 185,421 | - | 185,421 |
| 1421 | XES | SPS | 926 | Finance & Treasury | 200072 - Communications - Corporate Governance | 72,888 | - | 72,888 | - | 72,888 | - | 72,888 |
| 1422 | XES | SPS | 926 | Finance & Treasury | 200073 - Human Resources (HR) - Corporate Governance | 78,418 | - | 78,418 | - | 78,418 | - | 78,418 |
| 1423 | XES | SPS | 926 | Finance & Treasury | 200074 - Corporate Systems - Corporate Governance | 203,588 | - | 203,588 | - | 203,588 | - | 203,588 |
| 1424 | XES | SPS | 926 | Finance & Treasury | 200076 - Xcel Foundation | 6,264 | (6,264) | (0) | - | (0) | - | (0) |
| 1425 | XES | SPS | 926 | Finance & Treasury | 200077 - Branding | 47,624 | - | 47,624 | - | 47,624 | - | 47,624 |
| 1426 | XES | SPS | 926 | Finance & Treasury | 200078 - Governmental Affairs | 47,506 | - | 47,506 | - | 47,506 | - | 47,506 |
| 1427 | XES | SPS | 926 | Finance & Treasury | 200080 - Capital Asset Accounting | 2,284 | - | 2,284 | - | 2,284 | - | 2,284 |
| 1428 | XES | SPS | 926 | Finance & Treasury | 200081 - Accounting, Reporting, & Taxes | (280) | - | (280) | - | (280) | - | (280) |
| 1429 | XES | SPS | 926 | Finance & Treasury | 200086 - Legal & Claims Services | 541 | - | 541 | - | 541 | - | 541 |
| 1430 | XES | SPS | 926 | Finance & Treasury | 200087 - Accounting, Reporting & Tax - Regulated | 211,842 | - | 211,842 | - | 211,842 | - | 211,842 |
| 1431 | XES | SPS | 926 | Finance & Treasury | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 44,456 | - | 44,456 | - | 44,456 | - | 44,456 |
| 1432 | XES | SPS | 926 | Finance & Treasury | 200089 - Audit Services - OpCo's & TransCo's | 2,632 | - | 2,632 | - | 2,632 | - | 2,632 |
| 1433 | XES | SPS | 926 | Finance & Treasury | 200090 - Risk Management - OpCo's & TransCo's | 124,807 | - | 124,807 | - | 124,807 | - | 124,807 |
| 1434 | XES | SPS | 926 | Finance & Treasury | 200091 - Captive Insurance | 9,293 | - | 9,293 | - | 9,293 | - | 9,293 |
| 1435 | XES | SPS | 926 | Finance & Treasury | 200092 - Corporate Strategy & Business Development | 63,985 | - | 63,985 | - | 63,985 | - | 63,985 |
| 1436 | XES | SPS | 926 | Finance & Treasury | 200093 - Legal - OpCo's & TransCo's | 15,382 | - | 15,382 | - | 15,382 | - | 15,382 |
| 1437 | XES | SPS | 926 | Finance & Treasury | 200096 - Energy Markets - Business Services | 53,182 | - | 53,182 | - | 53,182 | - | 53,182 |
| 1438 | XES | SPS | 926 | Finance & Treasury | 200097 - Accounting and Finance Software Applications Maintenance | 35 | - | 35 | - | 35 | - | 35 |
| 1439 | XES | SPS | 926 | Finance & Treasury | 200098 - Electric Transmission FERC 566 | (453) | - | (453) | - | (453) | - | (453) |
| 1440 | XES | SPS | 926 | Finance & Treasury | 200104 - Accounting & Reporting - PSCo & SPS | 61,351 | - | 61,351 | - | 61,351 | - | 61,351 |
| 1441 | XES | SPS | 926 | Finance & Treasury | 200115 - Miscellaneous Applications | 2,969 | - | 2,969 | - | 2,969 | - | 2,969 |
| 1442 | XES | SPS | 926 | Finance & Treasury | 200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580 | 25,409 | - | 25,409 | - | 25,409 | - | 25,409 |
| 1443 | XES | SPS | 926 | Finance & Treasury | 200117 - Distribution Electric Metering FERC 586 | (1,276) | - | (1,276) | - | (1,276) | - | (1,276) |
| 1444 | XES | SPS | 926 | Finance & Treasury | 200118 - Distribution Electric Load Dispatching/EMS FERC 581 | 9,653 | - | 9,653 | - | 9,653 | - | 9,653 |
| 1445 | XES | SPS | 926 | Finance & Treasury | 200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880 | 49 | - | 49 | - | 49 | - | 49 |
| 1446 | XES | SPS | 926 | Finance & Treasury | 200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859 | 674 | - | 674 | - | 674 | - | 674 |
| 1447 | XES | SPS | 926 | Finance & Treasury | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | 401,113 | - | 401,113 | - | 401,113 | - | 401,113 |
| 1448 | XES | SPS | 926 | Finance & Treasury | 200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 | 10,886 | - | 10,886 | - | 10,886 | - | 10,886 |
| 1449 | XES | SPS | 926 | Finance & Treasury | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 36,234 | - | 36,234 | - | 36,234 | - | 36,234 |
| 1450 | XES | SPS | 926 | Finance & Treasury | 200132 - Payment and Reporting | 44,373 | - | 44,373 | - | 44,373 | - | 44,373 |
| 1451 | XES | SPS | 926 | Finance & Treasury | 200133 - Proprietary Trading - Back Office | 9,107 | - | 9,107 | - | 9,107 | - | 9,107 |
| 1452 | XES | SPS | 926 | Finance & Treasury | 200134 - Proprietary Trading - Front/Mid Office FERC 557 | 129,980 | - | 129,980 | - | 129,980 | - | 129,980 |
| 1453 | XES | SPS | 926 | Finance & Treasury | 200136 - Energy Markets - Fuel | 32,113 | - | 32,113 | - | 32,113 | - | 32,113 |
| 1454 | XES | SPS | 926 | Finance & Treasury | 200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 | 12,291 | - | 12,291 | - | 12,291 | - | 12,291 |
| 1455 | XES | SPS | 926 | Finance & Treasury | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 426,580 | - | 426,580 | - | 426,580 | - | 426,580 |
| 1456 | XES | SPS | 926 | Finance & Treasury | 200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 | 21,701 | - | 21,701 | - | 21,701 | - | 21,701 |
| 1457 | XES | SPS | 926 | Finance & Treasury | 200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCo & SPS FERC 510, 541, & 551 | 5,421 | - | 5,421 | - | 5,421 | - | 5,421 |
| 1458 | XES | SPS | 926 | Finance & Treasury | 200146 - Energy Markets - Regulated Trading | 43,354 | - | 43,354 | - | 43,354 | - | 43,354 |
| 1459 | XES | SPS | 926 | Finance & Treasury | 200147 - Business Objects | 7,496 | - | 7,496 | - | 7,496 | - | 7,496 |
| 1460 | XES | SPS | 926 | Finance & Treasury | 200148 - Business Systems | 859,227 | - | 859,227 | - | 859,227 | - | 859,227 |
| 1461 | XES | SPS | 926 | Finance & Treasury | 200149 - Customer & Enterprise Solutions (CES) | 48,669 | - | 48,669 | - | 48,669 | - | 48,669 |
| 1462 | XES | SPS | 926 | Finance & Treasury | 200151 - Customer Billing FERC 903 | 132,524 | - | 132,524 | - | 132,524 | - | 132,524 |
| 1463 | XES | SPS | 926 | Finance & Treasury | 200152 - Customer Care 902 | 33,572 | - | 33,572 | - | 33,572 | - | 33,572 |
| 1464 | XES | SPS | 926 | Finance & Treasury | 200153 - Customer Safety Advertising & Information Costs | 5,833 | - | 5,833 | - | 5,833 | - | 5,833 |
| 1465 | XES | SPS | 926 | Finance & Treasury | 200155 - Customer Care FERC 903 | 547,227 | - | 547,227 | - | 547,227 | - | 547,227 |
| 1466 | XES | SPS | 926 | Finance & Treasury | 200156 - Customer Care FERC 901 | 8,940 | - | 8,940 | - | 8,940 | - | 8,940 |
| 1467 | XES | SPS | 926 | Finance & Treasury | 200161 - Customer Care Low Income Assistance FERC 908 | 9,881 | - | 9,881 | - | 9,881 | - | 9,881 |
| 1468 | XES | SPS | 926 | Finance & Treasury | 200162 - Call Logging and Quality Management (CL/QM) FERC 903 | 104 | - | 104 | - | 104 | - | 104 |
| 1469 | XES | SPS | 926 | Finance & Treasury | 200163 - Employee Communications | 37,001 | - | 37,001 | - | 37,001 | - | 37,001 |
| 1470 | XES | SPS | 926 | Finance & Treasury | 200164 - Payroll | 22,273 | - | 22,273 | - | 22,273 | - | 22,273 |
| 1471 | XES | SPS | 926 | Finance & Treasury | 200165 - Employee Management Systems | 307,138 | - | 307,138 | - | 307,138 | - | 307,138 |
| 1472 | XES | SPS | 926 | Finance & Treasury | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 479,866 | - | 479,866 | - | 479,866 | - | 479,866 |
| 1473 | XES | SPS | 926 | Finance & Treasury | 200170 - Meter Reading and Monitoring Systems FERC 902 | 725 | - | 725 | - | 725 | - | 725 |
| 1474 | XES | SPS | 926 | Finance & Treasury | 200171 - Customer Resource System (CRS) FERC 903 | 33,227 | - | 33,227 | - | 33,227 | - | 33,227 |
| 1475 | XES | SPS | 926 | Finance & Treasury | 200172 - Network | 127,161 | - | 127,161 | - | 127,161 | - | 127,161 |
| 1476 | XES | SPS | 926 | Finance & Treasury | 200173 - Generation Trading/Native Hedge - Back Office | 1,734 | - | 1,734 | - | 1,734 | - | 1,734 |
| 1477 | XES | SPS | 926 | Finance & Treasury | 200174 - Generation Trading/Native Hedge - Mid Office FERC 557 | 26,212 | - | 26,212 | - | 26,212 | - | 26,212 |
| 1478 | XES | SPS | 926 | Finance & Treasury | 200176 - Marketing & Sales | 74,592 | - | 74,592 | - | 74,592 | - | 74,592 |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|-----------------|-------------------|-----------------|----------------|--|---|----------------------|-------------------------|----------------------|----------------------------|----------------------|------------------------------|----------------------|-------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 1479 | XES | SPS | 926 | Finance & Treasury | 200177 - Rates & Regulation - Electric | 94,479 | - | 94,479 | - | 94,479 | - | 94,479 | - |
| 1480 | XES | SPS | 926 | Finance & Treasury | 200178 - Rates & Regulation | 50,068 | - | 50,068 | - | 50,068 | - | 50,068 | - |
| 1481 | XES | SPS | 926 | Finance & Treasury | 200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 | 42,594 | - | 42,594 | - | 42,594 | - | 42,594 | - |
| 1482 | XES | SPS | 926 | Finance & Treasury | 200181 - Energy Supply Environmental Policy & Services | 28,823 | - | 28,823 | - | 28,823 | - | 28,823 | - |
| 1483 | XES | SPS | 926 | Finance & Treasury | 200184 - PowerPlan | 1,305 | - | 1,305 | - | 1,305 | - | 1,305 | - |
| 1484 | XES | SPS | 926 | Human Resources | Direct | 72,142 | - | 72,142 | - | 72,142 | - | 72,142 | - |
| 1485 | XES | SPS | 926 | Human Resources | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 3,192 | - | 3,192 | - | 3,192 | - | 3,192 | - |
| 1486 | XES | SPS | 926 | Legal | 200071 - Legal - Corporate Governance | (327) | - | (327) | - | (327) | - | (327) | - |
| 1487 | XES | SPS | 926 | Supply Chain Special Programs | Direct | 691 | - | 691 | - | 691 | - | 691 | - |
| 1488 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 11,452,435 | \$ (6,264) | \$ 11,446,171 | \$ - | \$ 11,446,171 | \$ - | \$ 11,446,171 | \$ - |
| 1489 | XES | SPS | 928 | Business Systems | Direct | \$ 110 | \$ - | \$ 110 | \$ - | \$ 110 | \$ - | \$ 110 | \$ - |
| 1490 | XES | SPS | 928 | Facilities & Real Estate | Direct | 181 | - | 181 | - | 181 | - | 181 | - |
| 1491 | XES | SPS | 928 | Finance & Treasury | Direct | 701 | - | 701 | - | 701 | - | 701 | - |
| 1492 | XES | SPS | 928 | Human Resources | Direct | 48 | - | 48 | - | 48 | - | 48 | - |
| 1493 | XES | SPS | 928 | Supply Chain | Direct | 3,347 | (0) | 3,346 | - | 3,346 | - | 3,346 | - |
| 1494 | XES | SPS | 928 | Supply Chain Special Programs | Direct | 249 | (1) | 248 | - | 248 | - | 248 | - |
| 1495 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 4,635 | \$ (2) | \$ 4,634 | \$ - | \$ 4,634 | \$ - | \$ 4,634 | \$ - |
| 1496 | XES | SPS | 930.1 | Business Systems | 200074 - Corporate Systems - Corporate Governance | \$ 8 | \$ (8) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1497 | XES | SPS | 930.1 | Business Systems | 200152 - Customer Care 902 | 337 | (337) | - | - | - | - | - | - |
| 1498 | XES | SPS | 930.1 | Business Systems | 200153 - Customer Safety Advertising & Information Costs | 924 | (924) | - | - | - | - | - | - |
| 1499 | XES | SPS | 930.1 | Corporate Communications | 200072 - Communications - Corporate Governance | 298 | (298) | - | - | - | - | - | - |
| 1500 | XES | SPS | 930.1 | Corporate Communications | 200077 - Branding | 94,172 | (94,172) | 0 | - | 0 | - | 0 | - |
| 1501 | XES | SPS | 930.1 | Corporate Strategy & Business Development | 200092 - Corporate Strategy & Business Development | 21,947 | (21,947) | - | - | - | - | - | - |
| 1502 | XES | SPS | 930.1 | Customer Service | 200155 - Customer Care FERC 903 | 1,685 | (1,685) | 0 | - | 0 | - | 0 | - |
| 1503 | XES | SPS | 930.1 | Energy Delivery Engineering/Design | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | 2,148 | (2,148) | 0 | - | 0 | - | 0 | - |
| 1504 | XES | SPS | 930.1 | Energy Markets - Fuel Procurement | 200136 - Energy Markets - Fuel | 1,177 | (1,177) | - | - | - | - | - | - |
| 1505 | XES | SPS | 930.1 | Energy Markets Regulated Trading & Marketing | 200146 - Energy Markets - Regulated Trading | 639 | (639) | - | - | - | - | - | - |
| 1506 | XES | SPS | 930.1 | Energy Supply Business Resources | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 3,677 | (3,677) | (0) | - | (0) | - | (0) | - |
| 1507 | XES | SPS | 930.1 | Executive Management Services | 200063 - Executive - Corporate Governance | 1,059 | (1,059) | - | - | - | - | - | - |
| 1508 | XES | SPS | 930.1 | Human Resources | 200073 - Human Resources (HR) - Corporate Governance | 38 | (38) | - | - | - | - | - | - |
| 1509 | XES | SPS | 930.1 | Human Resources | 200165 - Employee Management Systems | 108 | (108) | - | - | - | - | - | - |
| 1510 | XES | SPS | 930.1 | Human Resources | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 3,604 | (3,604) | - | - | - | - | - | - |
| 1511 | XES | SPS | 930.1 | Marketing & Sales | 200072 - Communications - Corporate Governance | 17,678 | (17,678) | 0 | - | 0 | - | 0 | - |
| 1512 | XES | SPS | 930.1 | Marketing & Sales | 200077 - Branding | 884,575 | (884,575) | 0 | - | 0 | - | 0 | - |
| 1513 | XES | SPS | 930.1 | Supply Chain | Direct | 2,045 | (2,045) | - | - | - | - | - | - |
| 1514 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 1,036,119 | \$ (1,036,119) | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - |
| 1515 | XES | SPS | 930.2 | Accounting, Financial Reporting & Taxes | 200066 - Accounting, Reporting & Tax - Corporate Governance | \$ 43 | \$ - | \$ 43 | \$ - | \$ 43 | \$ - | \$ 43 | \$ - |
| 1516 | XES | SPS | 930.2 | Business Systems | 200063 - Executive - Corporate Governance | 7,938 | - | 7,938 | - | 7,938 | - | 7,938 | - |
| 1517 | XES | SPS | 930.2 | Business Systems | 200074 - Corporate Systems - Corporate Governance | 31,176 | - | 31,176 | - | 31,176 | - | 31,176 | - |
| 1518 | XES | SPS | 930.2 | Business Systems | 200075 - Board of Directors - Corporate Governance | 9 | - | 9 | - | 9 | - | 9 | - |
| 1519 | XES | SPS | 930.2 | Business Systems | 200148 - Business Systems | 26 | - | 26 | - | 26 | - | 26 | - |
| 1520 | XES | SPS | 930.2 | Business Systems | 200172 - Network | 11,837 | - | 11,837 | - | 11,837 | - | 11,837 | - |
| 1521 | XES | SPS | 930.2 | Corporate Communications | 200076 - Xcel Foundation | 1,590 | (1,590) | - | - | - | - | - | - |
| 1522 | XES | SPS | 930.2 | Energy Delivery Construction, Operations & Maintenance (COM) | Direct | 7,932 | - | 7,932 | - | 7,932 | - | 7,932 | - |
| 1523 | XES | SPS | 930.2 | Energy Delivery Construction, Operations & Maintenance (COM) | 200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580 | 68,261 | - | 68,261 | - | 68,261 | - | 68,261 | - |
| 1524 | XES | SPS | 930.2 | Energy Delivery Construction, Operations & Maintenance (COM) | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 78 | - | 78 | - | 78 | - | 78 | - |
| 1525 | XES | SPS | 930.2 | Energy Delivery Engineering/Design | 200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560 | 212,986 | - | 212,986 | - | 212,986 | - | 212,986 | - |
| 1526 | XES | SPS | 930.2 | Energy Markets - Fuel Procurement | 200136 - Energy Markets - Fuel | 270 | - | 270 | - | 270 | - | 270 | - |
| 1527 | XES | SPS | 930.2 | Energy Markets Regulated Trading & Marketing | Direct | 650 | - | 650 | - | 650 | - | 650 | - |
| 1528 | XES | SPS | 930.2 | Energy Supply Business Resources | 200135 - Energy Supply Business Resources | 15,210 | - | 15,210 | - | 15,210 | - | 15,210 | - |
| 1529 | XES | SPS | 930.2 | Energy Supply Business Resources | 200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 | 1,410 | - | 1,410 | - | 1,410 | - | 1,410 | - |
| 1530 | XES | SPS | 930.2 | Energy Supply Engineering and Environmental | 200135 - Energy Supply Business Resources | 202,797 | - | 202,797 | - | 202,797 | - | 202,797 | - |
| 1531 | XES | SPS | 930.2 | Energy Supply Engineering and Environmental | 200181 - Energy Supply Environmental Policy & Services | 20,422 | - | 20,422 | - | 20,422 | - | 20,422 | - |
| 1532 | XES | SPS | 930.2 | Executive Management Services | 200063 - Executive - Corporate Governance | 345,438 | - | 345,438 | - | 345,438 | - | 345,438 | - |
| 1533 | XES | SPS | 930.2 | Executive Management Services | 200075 - Board of Directors - Corporate Governance | 529,964 | (3) | 529,961 | - | 529,961 | - | 529,961 | - |
| 1534 | XES | SPS | 930.2 | Executive Management Services | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 398,011 | - | 398,011 | - | 398,011 | - | 398,011 | - |
| 1535 | XES | SPS | 930.2 | Facilities & Real Estate | Direct | 5 | - | 5 | - | 5 | - | 5 | - |

Southwestern Public Service Company

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | TME 6/30/2022 | | TME 6/30/2022 | | TME 6/30/2023 | | TME 6/30/2024 | |
|-----------------|-------------------|-----------------|----------------|--|---|-----------------------|-------------------------|-----------------------|----------------------------|-----------------------|------------------------------|-----------------------|-------------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Period Adjustments | Linkage Period | Test Year Period Adjustments | Test Year Period | |
| 1536 | XES | SPS | 930.2 | Facilities & Real Estate | 200075 - Board of Directors - Corporate Governance | 11 | - | 11 | - | 11 | - | 11 | - |
| 1537 | XES | SPS | 930.2 | Finance & Treasury | 200075 - Board of Directors - Corporate Governance | 68 | (1) | 67 | - | 67 | - | 67 | - |
| 1538 | XES | SPS | 930.2 | Finance & Treasury | 200090 - Risk Management - OpCo's & TransCo's | 72 | - | 72 | - | 72 | - | 72 | - |
| 1539 | XES | SPS | 930.2 | Governmental Affairs | 200078 - Governmental Affairs | (765) | - | (765) | - | (765) | - | (765) | - |
| 1540 | XES | SPS | 930.2 | Governmental Affairs | 200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric | 1,675 | - | 1,675 | - | 1,675 | - | 1,675 | - |
| 1541 | XES | SPS | 930.2 | Human Resources | 200075 - Board of Directors - Corporate Governance | 4 | - | 4 | - | 4 | - | 4 | - |
| 1542 | XES | SPS | 930.2 | Human Resources | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 3,645 | (3,621) | 24 | - | 24 | - | 24 | - |
| 1543 | XES | SPS | 930.2 | Investor Relations | 200065 - Investor Relations - Corporate Governance | 44,952 | - | 44,952 | - | 44,952 | - | 44,952 | - |
| 1544 | XES | SPS | 930.2 | Supply Chain | 200075 - Board of Directors - Corporate Governance | 300 | (0) | 300 | - | 300 | - | 300 | - |
| 1545 | XES | SPS | 930.2 | Supply Chain Special Programs | Direct | (0) | - | (0) | - | (0) | - | (0) | - |
| 1546 | XES | SPS | 930.2 | Supply Chain Special Programs | 200075 - Board of Directors - Corporate Governance | 12 | (0) | 12 | - | 12 | - | 12 | - |
| 1547 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 1,906,029 | \$ (5,215) | \$ 1,900,814 | \$ - | \$ 1,900,814 | \$ - | \$ 1,900,814 | \$ - |
| 1548 | XES | SPS | 931 | Aviation Services | 200063 - Executive - Corporate Governance | \$ 175,818 | \$ - | \$ 175,818 | \$ - | \$ 175,818 | \$ - | \$ 175,818 | \$ - |
| 1549 | XES | SPS | 931 | Business Systems | Direct | 337,254 | - | 337,254 | - | 337,254 | - | 337,254 | - |
| 1550 | XES | SPS | 931 | Business Systems | 200074 - Corporate Systems - Corporate Governance | 1,051 | - | 1,051 | - | 1,051 | - | 1,051 | - |
| 1551 | XES | SPS | 931 | Business Systems | 200111 - Enterprise Application Integration (EAI) | 13,949,068 | - | 13,949,068 | - | 13,949,068 | - | 13,949,068 | - |
| 1552 | XES | SPS | 931 | Business Systems | 200148 - Business Systems | 1,863 | - | 1,863 | - | 1,863 | - | 1,863 | - |
| 1553 | XES | SPS | 931 | Business Systems | 200153 - Customer Safety Advertising & Information Costs | 13,847 | - | 13,847 | - | 13,847 | - | 13,847 | - |
| 1554 | XES | SPS | 931 | Business Systems | 200171 - Customer Resource System (CRS) FERC 903 | 716 | - | 716 | - | 716 | - | 716 | - |
| 1555 | XES | SPS | 931 | Business Systems | 200172 - Network | 1,788 | - | 1,788 | - | 1,788 | - | 1,788 | - |
| 1556 | XES | SPS | 931 | Corporate Communications | 200076 - Xcel Foundation | 87 | (87) | - | - | - | - | - | - |
| 1557 | XES | SPS | 931 | Corporate Communications | 200077 - Branding | 20 | - | 20 | - | 20 | - | 20 | - |
| 1558 | XES | SPS | 931 | Corporate Strategy & Business Development | 200092 - Corporate Strategy & Business Development | 206 | - | 206 | - | 206 | - | 206 | - |
| 1559 | XES | SPS | 931 | Energy Delivery Construction, Operations & Maintenance (COM) | 200126 - Utilities Group Administrative & General (A&G) FERC 921 | 8 | - | 8 | - | 8 | - | 8 | - |
| 1560 | XES | SPS | 931 | Executive Management Services | 200063 - Executive - Corporate Governance | 942 | - | 942 | - | 942 | - | 942 | - |
| 1561 | XES | SPS | 931 | Facilities & Real Estate | Direct | 3,299,175 | - | 3,299,175 | - | 3,299,175 | - | 3,299,175 | - |
| 1562 | XES | SPS | 931 | Facilities & Real Estate | 200165 - Employee Management Systems | 1,418 | - | 1,418 | - | 1,418 | - | 1,418 | - |
| 1563 | XES | SPS | 931 | Human Resources | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 1,082 | - | 1,082 | - | 1,082 | - | 1,082 | - |
| 1564 | XES | SPS | 931 | Investor Relations | 200065 - Investor Relations - Corporate Governance | 573 | - | 573 | - | 573 | - | 573 | - |
| 1565 | XES | SPS | 931 | Marketing & Sales | 200077 - Branding | 20 | - | 20 | - | 20 | - | 20 | - |
| 1566 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 17,784,938 | \$ (87) | \$ 17,784,851 | \$ - | \$ 17,784,851 | \$ - | \$ 17,784,851 | \$ - |
| 1567 | XES | SPS | 935 | Aviation Services | 200063 - Executive - Corporate Governance | \$ 56,659 | \$ - | \$ 56,659 | \$ - | \$ 56,659 | \$ - | \$ 56,659 | \$ - |
| 1568 | XES | SPS | 935 | Business Systems | 200148 - Business Systems | 503 | - | 503 | - | 503 | - | 503 | - |
| 1569 | XES | SPS | 935 | Facilities & Real Estate | Direct | 217,146 | (818) | 216,329 | - | 216,329 | - | 216,329 | - |
| 1570 | XES | SPS | 935 | Human Resources | 200166 - Human Resources (Diversity/Safety/Employee Relations) | 8 | - | 8 | - | 8 | - | 8 | - |
| 1571 | XES | SPS | 935 | Receipts Processing | 200151 - Customer Billing FERC 903 | 25,153 | - | 25,153 | - | 25,153 | - | 25,153 | - |
| 1572 | | | | | | | | | | | | | |
| Subtotal | | | | | | \$ 299,470 | \$ (818) | \$ 298,652 | \$ - | \$ 298,652 | \$ - | \$ 298,652 | \$ - |
| 1573 | | | | | | | | | | | | | |
| Total | | | | | | \$ 136,295,682 | \$ (2,411,137) | \$ 133,884,544 | \$ - | \$ 133,884,544 | \$ - | \$ 133,884,544 | \$ - |

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy Service Company ("XES") and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment SNN-2, pages 20 to 29 for adjustments to labor expense by FERC Account.

Xcel Operating Companies include SPS, Northern States Power-Minnesota ("NSPM"), Northern States Power-Wisconsin ("NSPW"), and Public Service Company of Colorado ("PSCo").

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | Base Period | | Adjusted Base Period | | Linkage | | Test Year | | Jurisdictional Allocator Name | Jurisdictional Allocator Percentage | NM Retail Test Year Period |
|----------|-------------------|-----------------|----------------|--|----------------|-------------|-------------|----------------------|---------------------|----------------|-------------|-----------|------------|-------------------------------|-------------------------------------|----------------------------|
| | | | | | | Base Period | Adjustments | Adjusted Base Period | Linkage Adjustments | Linkage Period | Adjustments | Test Year | | | | |
| 1 | SPS | NSPM | 549 | Facilities & Real Estate | Direct | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | | | | |
| 2 | SPS | NSPM | 549 | | Subtotal | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | 12CP-PROD | 0.384713 | \$ | 0 |
| 3 | SPS | NSPM | 550 | Facilities & Real Estate | Direct | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 4 | SPS | NSPM | 550 | | Subtotal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 12CP-PROD | 0.384713 | \$ | - |
| 5 | SPS | NSPM | 552 | Energy Supply Business Resources | Direct | \$ 43 | \$ - | \$ 43 | \$ - | \$ 43 | \$ - | \$ 43 | | | | |
| 6 | SPS | NSPM | 552 | | Subtotal | \$ 43 | \$ - | \$ 43 | \$ - | \$ 43 | \$ - | \$ 43 | 12CP-PROD | 0.384713 | \$ | 17 |
| 7 | SPS | NSPM | 566 | Facilities & Real Estate | Direct | \$ 13 | \$ - | \$ 13 | \$ - | \$ 13 | \$ - | \$ 13 | | | | |
| 8 | SPS | NSPM | 566 | | Subtotal | \$ 13 | \$ - | \$ 13 | \$ - | \$ 13 | \$ - | \$ 13 | PIS-TRAN | 0.297743 | \$ | 4 |
| 9 | SPS | NSPM | 567 | Facilities & Real Estate | Direct | \$ 2 | \$ - | \$ 2 | \$ - | \$ 2 | \$ - | \$ 2 | | | | |
| 10 | SPS | NSPM | 567 | | Subtotal | \$ 2 | \$ - | \$ 2 | \$ - | \$ 2 | \$ - | \$ 2 | PIS-TRAN | 0.297743 | \$ | 1 |
| 11 | SPS | NSPM | 586 | Energy Delivery Construction, Operations & Maint | Direct | \$ 1,394 | \$ - | \$ 1,394 | \$ - | \$ 1,394 | \$ - | \$ 1,394 | | | | |
| 12 | SPS | NSPM | 586 | | Subtotal | \$ 1,394 | \$ - | \$ 1,394 | \$ - | \$ 1,394 | \$ - | \$ 1,394 | PIS-DIST | 0.380986 | \$ | 531 |
| 13 | SPS | NSPM | 587 | Energy Delivery Construction, Operations & Maint | Direct | \$ 444 | \$ - | \$ 444 | \$ - | \$ 444 | \$ - | \$ 444 | | | | |
| 14 | SPS | NSPM | 587 | | Subtotal | \$ 444 | \$ - | \$ 444 | \$ - | \$ 444 | \$ - | \$ 444 | PIS-DIST | 0.380986 | \$ | 169 |
| 15 | SPS | NSPM | 588 | Facilities & Real Estate | Direct | \$ 77 | \$ - | \$ 77 | \$ - | \$ 77 | \$ - | \$ 77 | | | | |
| 16 | SPS | NSPM | 588 | | Subtotal | \$ 77 | \$ - | \$ 77 | \$ - | \$ 77 | \$ - | \$ 77 | PIS-DIST | 0.380986 | \$ | 29 |
| 17 | SPS | NSPM | 589 | Facilities & Real Estate | Direct | \$ 10 | \$ - | \$ 10 | \$ - | \$ 10 | \$ - | \$ 10 | | | | |
| 18 | SPS | NSPM | 589 | | Subtotal | \$ 10 | \$ - | \$ 10 | \$ - | \$ 10 | \$ - | \$ 10 | PIS-DIST | 0.380986 | \$ | 4 |
| 19 | SPS | NSPM | 593 | Energy Delivery Construction, Operations & Maint | Direct | \$ 3,666 | \$ - | \$ 3,666 | \$ - | \$ 3,666 | \$ - | \$ 3,666 | | | | |
| 20 | SPS | NSPM | 593 | | Subtotal | \$ 3,666 | \$ - | \$ 3,666 | \$ - | \$ 3,666 | \$ - | \$ 3,666 | PIS-DIST | 0.380986 | \$ | 1,397 |
| 21 | SPS | NSPM | 594 | Energy Delivery Construction, Operations & Maint | Direct | \$ 142 | \$ - | \$ 142 | \$ - | \$ 142 | \$ - | \$ 142 | | | | |
| 22 | SPS | NSPM | 594 | | Subtotal | \$ 142 | \$ - | \$ 142 | \$ - | \$ 142 | \$ - | \$ 142 | PIS-DIST | 0.380986 | \$ | 54 |
| 23 | SPS | NSPM | 841 | Facilities & Real Estate | Direct | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 24 | SPS | NSPM | 841 | | Subtotal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | NOT IN COS | 0.000000 | | |
| 25 | SPS | NSPM | 842 | Facilities & Real Estate | Direct | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 26 | SPS | NSPM | 842 | | Subtotal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | NOT IN COS | 0.000000 | | |
| 27 | SPS | NSPM | 878 | Energy Delivery Construction, Operations & Maint | Direct | \$ 468 | \$ - | \$ 468 | \$ - | \$ 468 | \$ - | \$ 468 | | | | |
| 28 | SPS | NSPM | 878 | | Subtotal | \$ 468 | \$ - | \$ 468 | \$ - | \$ 468 | \$ - | \$ 468 | NOT IN COS | 0.000000 | \$ | - |
| 29 | SPS | NSPM | 879 | Energy Delivery Construction, Operations & Maint | Direct | \$ 84 | \$ - | \$ 84 | \$ - | \$ 84 | \$ - | \$ 84 | | | | |
| 30 | SPS | NSPM | 879 | | Subtotal | \$ 84 | \$ - | \$ 84 | \$ - | \$ 84 | \$ - | \$ 84 | NOT IN COS | 0.000000 | \$ | - |
| 31 | SPS | NSPM | 880 | Facilities & Real Estate | Direct | \$ 24 | \$ - | \$ 24 | \$ - | \$ 24 | \$ - | \$ 24 | | | | |
| 32 | SPS | NSPM | 880 | | Subtotal | \$ 24 | \$ - | \$ 24 | \$ - | \$ 24 | \$ - | \$ 24 | NOT IN COS | 0.000000 | \$ | - |
| 33 | SPS | NSPM | 881 | Facilities & Real Estate | Direct | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | | | | |
| 34 | SPS | NSPM | 881 | | Subtotal | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | NOT IN COS | 0.000000 | \$ | - |
| 35 | SPS | NSPM | 889 | Energy Delivery Construction, Operations & Maint | Direct | \$ 339 | \$ - | \$ 339 | \$ - | \$ 339 | \$ - | \$ 339 | | | | |
| 36 | SPS | NSPM | 889 | | Subtotal | \$ 339 | \$ - | \$ 339 | \$ - | \$ 339 | \$ - | \$ 339 | NOT IN COS | 0.000000 | \$ | - |
| 37 | SPS | NSPM | 892 | Energy Delivery Construction, Operations & Maint | Direct | \$ 188 | \$ - | \$ 188 | \$ - | \$ 188 | \$ - | \$ 188 | | | | |
| 38 | SPS | NSPM | 892 | | Subtotal | \$ 188 | \$ - | \$ 188 | \$ - | \$ 188 | \$ - | \$ 188 | NOT IN COS | 0.000000 | \$ | - |

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | Base Period | | Adjusted Base Period | | Linkage | | Test Year | | Jurisdictional Allocator Name | Jurisdictional Allocator Percentage | NM Retail Test Year Period |
|----------|-------------------|-----------------|----------------|-------------------------------------|----------------|-------------|-------------|----------------------|-------------|----------------|-------------|-----------|-------------|-------------------------------|-------------------------------------|----------------------------|
| | | | | | | Base Period | Adjustments | Base Period | Adjustments | Linkage Period | Adjustments | Test Year | Adjustments | | | |
| 39 | SPS | NSPM | 926 | Facilities & Real Estate | Direct | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - | | | |
| 40 | SPS | NSPM | 926 | | | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ - | LABXAG | 0.352081 | \$ 0 |
| 41 | | | | | | \$ 6,898 | \$ - | \$ 6,898 | \$ - | \$ 6,898 | \$ - | \$ 6,898 | \$ - | | | \$ 2,206 |

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy Service Company ("XES") and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment SNN-2, pages 20 to 29 for adjustments to labor expense by FERC Account.

Xcel Operating Companies include SPS, Northern States Power-Minnesota ("NSPM"), Northern States Power-Wisconsin ("NSPW"), and Public Service Company of Colorado ("PSCo").

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | Base Period | | Adjusted Base | | Linkage | | Test Year | | Jurisdictional Allocator Name | Jurisdictional Allocator Percentage | NM Retail Test Year Period |
|----------|-------------------|-----------------|----------------|--|----------------|-------------|-------------|---------------|-------------|----------------|-------------|-----------|------------|-------------------------------|-------------------------------------|----------------------------|
| | | | | | | Base Period | Adjustments | Period | Adjustments | Linkage Period | Adjustments | Test Year | | | | |
| 1 | SPS | NSPW | 535 | Energy Delivery Engineering/Design | Direct | \$ 44 | \$ - | \$ 44 | \$ - | \$ 44 | \$ - | \$ 44 | | | | |
| 2 | SPS | NSPW | 535 | | Subtotal | \$ 44 | \$ - | \$ 44 | \$ - | \$ 44 | \$ - | \$ 44 | 12CP-PROD | 0.384713 | \$ | 17 |
| 3 | SPS | NSPW | 539 | Facilities & Real Estate | Direct | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | | | | |
| 4 | SPS | NSPW | 539 | | Subtotal | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | 12CP-PROD | 0.384713 | \$ | 0 |
| 5 | SPS | NSPW | 540 | Energy Supply Business Resources | Direct | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 6 | SPS | NSPW | 540 | | Subtotal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 12CP-PROD | 0.384713 | \$ | - |
| 7 | SPS | NSPW | 580 | Energy Delivery Engineering/Design | Direct | \$ 318 | \$ - | \$ 318 | \$ - | \$ 318 | \$ - | \$ 318 | | | | |
| 8 | SPS | NSPW | 580 | | Subtotal | \$ 318 | \$ - | \$ 318 | \$ - | \$ 318 | \$ - | \$ 318 | PIS-DIST | 0.380986 | \$ | 121 |
| 9 | SPS | NSPW | 586 | Energy Delivery Construction, Operations & Maint | Direct | \$ 477 | \$ - | \$ 477 | \$ - | \$ 477 | \$ - | \$ 477 | | | | |
| 10 | SPS | NSPW | 586 | | Subtotal | \$ 477 | \$ - | \$ 477 | \$ - | \$ 477 | \$ - | \$ 477 | PIS-DIST | 0.380986 | \$ | 182 |
| 11 | SPS | NSPW | 588 | Facilities & Real Estate | Direct | \$ 25 | \$ - | \$ 25 | \$ - | \$ 25 | \$ - | \$ 25 | | | | |
| 12 | SPS | NSPW | 588 | | Subtotal | \$ 25 | \$ - | \$ 25 | \$ - | \$ 25 | \$ - | \$ 25 | PIS-DIST | 0.380986 | \$ | 10 |
| 13 | SPS | NSPW | 589 | Facilities & Real Estate | Direct | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | | | | |
| 14 | SPS | NSPW | 589 | | Subtotal | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | PIS-DIST | 0.380986 | \$ | 1 |
| 15 | SPS | NSPW | 593 | Energy Delivery Construction, Operations & Maint | Direct | \$ 436 | \$ - | \$ 436 | \$ - | \$ 436 | \$ - | \$ 436 | | | | |
| 16 | SPS | NSPW | 593 | | Subtotal | \$ 436 | \$ - | \$ 436 | \$ - | \$ 436 | \$ - | \$ 436 | PIS-DIST | 0.380986 | \$ | 166 |
| 17 | SPS | NSPW | 875 | Energy Delivery Construction, Operations & Maint | Direct | \$ 1,044 | \$ - | \$ 1,044 | \$ - | \$ 1,044 | \$ - | \$ 1,044 | | | | |
| 18 | SPS | NSPW | 875 | | Subtotal | \$ 1,044 | \$ - | \$ 1,044 | \$ - | \$ 1,044 | \$ - | \$ 1,044 | NOT IN COS | 0.000000 | \$ | - |
| 19 | SPS | NSPW | 880 | Facilities & Real Estate | Direct | \$ 28 | \$ - | \$ 28 | \$ - | \$ 28 | \$ - | \$ 28 | | | | |
| 20 | SPS | NSPW | 880 | | Subtotal | \$ 28 | \$ - | \$ 28 | \$ - | \$ 28 | \$ - | \$ 28 | NOT IN COS | 0.000000 | \$ | - |
| 21 | SPS | NSPW | 881 | Facilities & Real Estate | Direct | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | | | | |
| 22 | SPS | NSPW | 881 | | Subtotal | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | NOT IN COS | 0.000000 | \$ | - |
| 23 | | | | | Total | \$ 2,379 | \$ - | \$ 2,379 | \$ - | \$ 2,379 | \$ - | \$ 2,379 | | | | \$ 497 |

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy Service Company ("XES") and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment SNN-2, pages 20 to 29 for adjustments to labor expense by FERC Account.

Xcel Operating Companies include SPS, Northern States Power-Minnesota ("NSPM"), Northern States Power-Wisconsin ("NSPW"), and Public Service Company of Colorado ("PSCo").

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

(a) Base Period, Linkage Period (b) Test Year Period

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. | | Service Provided (Service Function) | Classification | Base Period | | Adjusted Base Period | | Linkage | | Test Year | | Jurisdictional Allocator Name | Jurisdictional Allocator Percentage | NM Retail Test Year Period |
|----------|-------------------|-----------------|------------|-------|--|----------------|-------------|-------------|----------------------|-------------|----------------|-------------|------------|-----------|-------------------------------|-------------------------------------|----------------------------|
| | | | No. | No. | | | Base Period | Adjustments | Period | Adjustments | Linkage Period | Adjustments | Test Year | | | | |
| 1 | SPS | PSCo | 408.1 | 408.1 | Facilities & Real Estate | Direct | \$ (1) | \$ - | \$ (1) | \$ - | \$ (1) | \$ - | \$ (1) | | | | |
| 2 | SPS | PSCo | 408.1 | 408.1 | | Subtotal | \$ (1) | \$ - | \$ (1) | \$ - | \$ (1) | \$ - | \$ (1) | LABOR | | 0.352885 | \$ (0) |
| 3 | SPS | PSCo | 501 | 501 | Energy Markets - Fuel Procurement | Direct | \$ 186,921 | \$ - | \$ 186,921 | \$ - | \$ 186,921 | \$ - | \$ 186,921 | | | | |
| 4 | SPS | PSCo | 501 | 501 | Energy Supply Engineering and Environmental | Direct | 11,893 | - | 11,893 | - | 11,893 | - | 11,893 | | | | |
| 5 | SPS | PSCo | 501 | 501 | | Subtotal | \$ 198,814 | \$ - | \$ 198,814 | \$ - | \$ 198,814 | \$ - | \$ 198,814 | ENERGY | | 0.391891 | \$ 77,913 |
| 6 | SPS | PSCo | 505 | 505 | Energy Supply Business Resources | Direct | \$ 30 | \$ - | \$ 30 | \$ - | \$ 30 | \$ - | \$ 30 | | | | |
| 7 | SPS | PSCo | 505 | 505 | | Subtotal | \$ 30 | \$ - | \$ 30 | \$ - | \$ 30 | \$ - | \$ 30 | 12CP-PROD | | 0.384713 | \$ 12 |
| 8 | SPS | PSCo | 506 | 506 | Energy Supply Business Resources | Direct | \$ 3,337 | \$ - | \$ 3,337 | \$ - | \$ 3,337 | \$ - | \$ 3,337 | | | | |
| 9 | SPS | PSCo | 506 | 506 | Facilities & Real Estate | Direct | 12,202 | - | 12,202 | - | 12,202 | - | 12,202 | | | | |
| 10 | SPS | PSCo | 506 | 506 | | Subtotal | \$ 15,539 | \$ - | \$ 15,539 | \$ - | \$ 15,539 | \$ - | \$ 15,539 | 12CP-PROD | | 0.384713 | \$ 5,978 |
| 11 | SPS | PSCo | 507 | 507 | Facilities & Real Estate | Direct | \$ 1,193 | \$ - | \$ 1,193 | \$ - | \$ 1,193 | \$ - | \$ 1,193 | | | | |
| 12 | SPS | PSCo | 507 | 507 | | Subtotal | \$ 1,193 | \$ - | \$ 1,193 | \$ - | \$ 1,193 | \$ - | \$ 1,193 | 12CP-PROD | | 0.384713 | \$ 459 |
| 13 | SPS | PSCo | 512 | 512 | Energy Delivery Construction, Operations & Maint | Direct | \$ 119 | \$ - | \$ 119 | \$ - | \$ 119 | \$ - | \$ 119 | | | | |
| 14 | SPS | PSCo | 512 | 512 | Energy Markets - Fuel Procurement | Direct | 7,956 | - | 7,956 | - | 7,956 | - | 7,956 | | | | |
| 15 | SPS | PSCo | 512 | 512 | Energy Supply Business Resources | Direct | 116,915 | - | 116,915 | - | 116,915 | - | 116,915 | | | | |
| 16 | SPS | PSCo | 512 | 512 | Energy Supply Engineering and Environmental | Direct | 11,893 | - | 11,893 | - | 11,893 | - | 11,893 | | | | |
| 17 | SPS | PSCo | 512 | 512 | | Subtotal | \$ 136,883 | \$ - | \$ 136,883 | \$ - | \$ 136,883 | \$ - | \$ 136,883 | ENERGY | | 0.391891 | \$ 53,643 |
| 18 | SPS | PSCo | 514 | 514 | Energy Delivery Construction, Operations & Maint | Direct | \$ 211 | \$ - | \$ 211 | \$ - | \$ 211 | \$ - | \$ 211 | | | | |
| 19 | SPS | PSCo | 514 | 514 | Energy Supply Business Resources | Direct | 762 | - | 762 | - | 762 | - | 762 | | | | |
| 20 | SPS | PSCo | 514 | 514 | | Subtotal | \$ 973 | \$ - | \$ 973 | \$ - | \$ 973 | \$ - | \$ 973 | 12CP-PROD | | 0.384713 | \$ 374 |
| 21 | SPS | PSCo | 539 | 539 | Energy Delivery Construction, Operations & Maint | Direct | \$ 529 | \$ - | \$ 529 | \$ - | \$ 529 | \$ - | \$ 529 | | | | |
| 22 | SPS | PSCo | 539 | 539 | Energy Supply Business Resources | Direct | 145 | - | 145 | - | 145 | - | 145 | | | | |
| 23 | SPS | PSCo | 539 | 539 | Facilities & Real Estate | Direct | 15 | - | 15 | - | 15 | - | 15 | | | | |
| 24 | SPS | PSCo | 539 | 539 | | Subtotal | \$ 689 | \$ - | \$ 689 | \$ - | \$ 689 | \$ - | \$ 689 | 12CP-PROD | | 0.384713 | \$ 265 |
| 25 | SPS | PSCo | 540 | 540 | Facilities & Real Estate | Direct | \$ 2 | \$ - | \$ 2 | \$ - | \$ 2 | \$ - | \$ 2 | | | | |
| 26 | SPS | PSCo | 540 | 540 | | Subtotal | \$ 2 | \$ - | \$ 2 | \$ - | \$ 2 | \$ - | \$ 2 | 12CP-PROD | | 0.384713 | \$ 1 |
| 27 | SPS | PSCo | 554 | 554 | Energy Delivery Construction, Operations & Maint | Direct | \$ 91 | \$ - | \$ 91 | \$ - | \$ 91 | \$ - | \$ 91 | | | | |
| 28 | SPS | PSCo | 554 | 554 | | Subtotal | \$ 91 | \$ - | \$ 91 | \$ - | \$ 91 | \$ - | \$ 91 | 12CP-PROD | | 0.384713 | \$ 35 |
| 29 | SPS | PSCo | 566 | 566 | Facilities & Real Estate | Direct | \$ 1,514 | \$ - | \$ 1,514 | \$ - | \$ 1,514 | \$ - | \$ 1,514 | | | | |
| 30 | SPS | PSCo | 566 | 566 | | Subtotal | \$ 1,514 | \$ - | \$ 1,514 | \$ - | \$ 1,514 | \$ - | \$ 1,514 | PIS-TRAN | | 0.297743 | \$ 451 |
| 31 | SPS | PSCo | 567 | 567 | Facilities & Real Estate | Direct | \$ 180 | \$ - | \$ 180 | \$ - | \$ 180 | \$ - | \$ 180 | | | | |
| 32 | SPS | PSCo | 567 | 567 | | Subtotal | \$ 180 | \$ - | \$ 180 | \$ - | \$ 180 | \$ - | \$ 180 | PIS-TRAN | | 0.297743 | \$ 54 |
| 33 | SPS | PSCo | 570 | 570 | Energy Delivery Construction, Operations & Maint | Direct | \$ 32,408 | \$ - | \$ 32,408 | \$ - | \$ 32,408 | \$ - | \$ 32,408 | | | | |
| 34 | SPS | PSCo | 570 | 570 | | Subtotal | \$ 32,408 | \$ - | \$ 32,408 | \$ - | \$ 32,408 | \$ - | \$ 32,408 | PIS-TRAN | | 0.297743 | \$ 9,649 |
| 35 | SPS | PSCo | 580 | 580 | Energy Delivery Engineering/Design | Direct | \$ 251 | \$ - | \$ 251 | \$ - | \$ 251 | \$ - | \$ 251 | | | | |
| 36 | SPS | PSCo | 580 | 580 | | Subtotal | \$ 251 | \$ - | \$ 251 | \$ - | \$ 251 | \$ - | \$ 251 | PIS-DIST | | 0.380986 | \$ 96 |
| 37 | SPS | PSCo | 583 | 583 | Energy Delivery Construction, Operations & Maint | Direct | \$ 1,421 | \$ - | \$ 1,421 | \$ - | \$ 1,421 | \$ - | \$ 1,421 | | | | |
| 38 | SPS | PSCo | 583 | 583 | Fleet | Direct | 99 | - | 99 | - | 99 | - | 99 | | | | |
| 39 | SPS | PSCo | 583 | 583 | | Subtotal | \$ 1,520 | \$ - | \$ 1,520 | \$ - | \$ 1,520 | \$ - | \$ 1,520 | PIS-DIST | | 0.380986 | \$ 579 |
| 40 | SPS | PSCo | 585 | 585 | Energy Delivery Construction, Operations & Maint | Direct | \$ 420 | \$ - | \$ 420 | \$ - | \$ 420 | \$ - | \$ 420 | | | | |
| 41 | SPS | PSCo | 585 | 585 | | Subtotal | \$ 420 | \$ - | \$ 420 | \$ - | \$ 420 | \$ - | \$ 420 | PIS-DIST | | 0.380986 | \$ 160 |
| 42 | SPS | PSCo | 586 | 586 | Energy Delivery Construction, Operations & Maint | Direct | \$ 2,757 | \$ - | \$ 2,757 | \$ - | \$ 2,757 | \$ - | \$ 2,757 | | | | |

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | Base Period | | Adjusted Base Period | | Linkage | | Test Year | | Jurisdictional Allocator Name | Jurisdictional Allocator Percentage | NM Retail Test Year Period |
|----------|-------------------|-----------------|----------------|--|----------------|-------------|-------------|----------------------|-------------|----------------|-------------|------------|-------------|-------------------------------|-------------------------------------|----------------------------|
| | | | | | | Base Period | Adjustments | Base Period | Adjustments | Linkage Period | Adjustments | Test Year | Adjustments | | | |
| 43 | SPS | PSCo | 586 | Energy Supply Business Resources | Direct | 174 | - | 174 | - | 174 | - | 174 | - | PIS-DIST | 0.380986 | \$ 1,280 |
| 44 | SPS | PSCo | 586 | Fleet | Direct | 430 | - | 430 | - | 430 | - | 430 | - | | | |
| 45 | SPS | PSCo | 586 | | | | | | | | | | | | | |
| | | | | | | \$ 3,361 | \$ - | \$ 3,361 | \$ - | \$ 3,361 | \$ - | \$ 3,361 | \$ - | | | |
| 46 | SPS | PSCo | 588 | Energy Delivery Construction, Operations & Maint | Direct | 72,004 | - | 72,004 | - | 72,004 | - | 72,004 | - | PIS-DIST | 0.380986 | \$ 28,355 |
| 47 | SPS | PSCo | 588 | Facilities & Real Estate | Direct | 2,421 | - | 2,421 | - | 2,421 | - | 2,421 | - | | | |
| 48 | SPS | PSCo | 588 | | | | | | | | | | | | | |
| | | | | | | \$ 74,425 | \$ - | \$ 74,425 | \$ - | \$ 74,425 | \$ - | \$ 74,425 | \$ - | | | |
| 49 | SPS | PSCo | 589 | Facilities & Real Estate | Direct | 275 | - | 275 | - | 275 | - | 275 | - | PIS-DIST | 0.380986 | \$ 105 |
| 50 | SPS | PSCo | 589 | | | | | | | | | | | | | |
| | | | | | | \$ 275 | \$ - | \$ 275 | \$ - | \$ 275 | \$ - | \$ 275 | \$ - | | | |
| 51 | SPS | PSCo | 593 | Energy Delivery Construction, Operations & Maint | Direct | 1,027 | - | 1,027 | - | 1,027 | - | 1,027 | - | PIS-DIST | 0.380986 | \$ 391 |
| 52 | SPS | PSCo | 593 | | | | | | | | | | | | | |
| | | | | | | \$ 1,027 | \$ - | \$ 1,027 | \$ - | \$ 1,027 | \$ - | \$ 1,027 | \$ - | | | |
| 53 | SPS | PSCo | 596 | Energy Delivery Construction, Operations & Maint | Direct | 119 | - | 119 | - | 119 | - | 119 | - | PIS-DIST | 0.380986 | \$ 45 |
| 54 | SPS | PSCo | 596 | | | | | | | | | | | | | |
| | | | | | | \$ 119 | \$ - | \$ 119 | \$ - | \$ 119 | \$ - | \$ 119 | \$ - | | | |
| 55 | SPS | PSCo | 863 | Energy Delivery Construction, Operations & Maint | Direct | 543 | - | 543 | - | 543 | - | 543 | - | NOT IN COS | 0.000000 | \$ - |
| 56 | SPS | PSCo | 863 | | | | | | | | | | | | | |
| | | | | | | \$ 543 | \$ - | \$ 543 | \$ - | \$ 543 | \$ - | \$ 543 | \$ - | | | |
| 57 | SPS | PSCo | 870 | Energy Delivery Engineering/Design | Direct | 2,232 | - | 2,232 | - | 2,232 | - | 2,232 | - | NOT IN COS | 0.000000 | \$ - |
| 58 | SPS | PSCo | 870 | | | | | | | | | | | | | |
| | | | | | | \$ 2,232 | \$ - | \$ 2,232 | \$ - | \$ 2,232 | \$ - | \$ 2,232 | \$ - | | | |
| 59 | SPS | PSCo | 874 | Energy Delivery Construction, Operations & Maint | Direct | 726 | - | 726 | - | 726 | - | 726 | - | NOT IN COS | 0.000000 | \$ - |
| 60 | SPS | PSCo | 874 | | | | | | | | | | | | | |
| | | | | | | \$ 726 | \$ - | \$ 726 | \$ - | \$ 726 | \$ - | \$ 726 | \$ - | | | |
| 61 | SPS | PSCo | 878 | Energy Supply Business Resources | Direct | 1,169 | - | 1,169 | - | 1,169 | - | 1,169 | - | NOT IN COS | 0.000000 | \$ - |
| 62 | SPS | PSCo | 878 | | | | | | | | | | | | | |
| | | | | | | \$ 1,169 | \$ - | \$ 1,169 | \$ - | \$ 1,169 | \$ - | \$ 1,169 | \$ - | | | |
| 63 | SPS | PSCo | 879 | Energy Delivery Construction, Operations & Maint | Direct | 1,594 | - | 1,594 | - | 1,594 | - | 1,594 | - | NOT IN COS | 0.000000 | \$ - |
| 64 | SPS | PSCo | 879 | Energy Supply Business Resources | Direct | 134 | - | 134 | - | 134 | - | 134 | - | | | |
| 65 | SPS | PSCo | 879 | | | | | | | | | | | | | |
| | | | | | | \$ 1,728 | \$ - | \$ 1,728 | \$ - | \$ 1,728 | \$ - | \$ 1,728 | \$ - | | | |
| 66 | SPS | PSCo | 880 | Facilities & Real Estate | Direct | 193 | - | 193 | - | 193 | - | 193 | - | NOT IN COS | 0.000000 | \$ - |
| 67 | SPS | PSCo | 880 | | | | | | | | | | | | | |
| | | | | | | \$ 193 | \$ - | \$ 193 | \$ - | \$ 193 | \$ - | \$ 193 | \$ - | | | |
| 68 | SPS | PSCo | 881 | Facilities & Real Estate | Direct | 21 | - | 21 | - | 21 | - | 21 | - | NOT IN COS | 0.000000 | \$ - |
| 69 | SPS | PSCo | 881 | | | | | | | | | | | | | |
| | | | | | | \$ 21 | \$ - | \$ 21 | \$ - | \$ 21 | \$ - | \$ 21 | \$ - | | | |
| 70 | SPS | PSCo | 892 | Energy Delivery Construction, Operations & Maint | Direct | 1,039 | - | 1,039 | - | 1,039 | - | 1,039 | - | NOT IN COS | 0.000000 | \$ - |
| 71 | SPS | PSCo | 892 | Energy Supply Business Resources | Direct | 348 | - | 348 | - | 348 | - | 348 | - | | | |
| 72 | SPS | PSCo | 892 | | | | | | | | | | | | | |
| | | | | | | \$ 1,387 | \$ - | \$ 1,387 | \$ - | \$ 1,387 | \$ - | \$ 1,387 | \$ - | | | |
| 73 | SPS | PSCo | 925 | Facilities & Real Estate | Direct | - | - | - | - | - | - | - | - | LABXAG | 0.352081 | \$ - |
| 74 | SPS | PSCo | 925 | | | | | | | | | | | | | |
| | | | | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 75 | SPS | PSCo | 926 | Facilities & Real Estate | Direct | (6) | - | (6) | - | (6) | - | (6) | - | LABXAG | 0.352081 | \$ (2) |
| 76 | SPS | PSCo | 926 | | | | | | | | | | | | | |
| | | | | | | \$ (6) | \$ - | \$ (6) | \$ - | \$ (6) | \$ - | \$ (6) | \$ - | | | |
| 77 | | | | | Total | \$ 477,706 | \$ - | \$ 477,706 | \$ - | \$ 477,706 | \$ - | \$ 477,706 | \$ - | | | \$ 179,843 |

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy Service Company ("XES") and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment SNN-2, pages 20 to 29 for adjustments to labor expense by FERC Account.

Xcel Operating Companies include SPS, Northern States Power-Minnesota ("NSPM"), Northern States Power-Wisconsin ("NSPW"), and Public Service Company of Colorado ("PSCo").

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | Base Period | | Adjusted Base Period | | Linkage | | Test Year | | Jurisdictional Allocator Name | Jurisdictional Allocator Percentage | NM Retail Test Year Period |
|----------|-------------------|-----------------|----------------|--|----------------|-------------|-------------|----------------------|-------------|----------------|-------------|-----------|-----------|-------------------------------|-------------------------------------|----------------------------|
| | | | | | | Base Period | Adjustments | Base Period | Adjustments | Linkage Period | Adjustments | Test Year | Test Year | | | |
| 1 | NSPM | SPS | 408.1 | Facilities & Real Estate | Direct | \$ 12 | \$ - | \$ 12 | \$ - | \$ 12 | \$ - | \$ 12 | \$ - | LABOR | 0.352885 | \$ 4 |
| 2 | NSPM | SPS | 408.1 | | Subtotal | \$ 12 | \$ - | \$ 12 | \$ - | \$ 12 | \$ - | \$ 12 | \$ - | | | |
| 3 | NSPM | SPS | 506 | Energy Supply Engineering and Environmental | Direct | \$ 93 | \$ - | \$ 93 | \$ - | \$ 93 | \$ - | \$ 93 | \$ - | 12CP-PROD | 0.384713 | \$ 85 |
| 4 | NSPM | SPS | 506 | Facilities & Real Estate | Direct | 127 | - | 127 | - | 127 | - | 127 | - | | | |
| 5 | NSPM | SPS | 506 | Fleet | Direct | 2 | - | 2 | - | 2 | - | 2 | - | | | |
| 6 | NSPM | SPS | 506 | | Subtotal | \$ 222 | \$ - | \$ 222 | \$ - | \$ 222 | \$ - | \$ 222 | \$ - | | | |
| 7 | NSPM | SPS | 507 | Facilities & Real Estate | Direct | \$ 10 | \$ - | \$ 10 | \$ - | \$ 10 | \$ - | \$ 10 | \$ - | 12CP-PROD | 0.384713 | \$ 4 |
| 8 | NSPM | SPS | 507 | | Subtotal | \$ 10 | \$ - | \$ 10 | \$ - | \$ 10 | \$ - | \$ 10 | \$ - | | | |
| 9 | NSPM | SPS | 511 | Energy Delivery Construction, Operations & Maint | Direct | \$ 182 | \$ - | \$ 182 | \$ - | \$ 182 | \$ - | \$ 182 | \$ - | 12CP-PROD | 0.384713 | \$ 70 |
| 10 | NSPM | SPS | 511 | | Subtotal | \$ 182 | \$ - | \$ 182 | \$ - | \$ 182 | \$ - | \$ 182 | \$ - | | | |
| 11 | NSPM | SPS | 512 | Energy Delivery Construction, Operations & Maint | Direct | \$ 1,883 | \$ - | \$ 1,883 | \$ - | \$ 1,883 | \$ - | \$ 1,883 | \$ - | ENERGY | 0.391891 | \$ 1,104 |
| 12 | NSPM | SPS | 512 | Energy Supply Engineering and Environmental | Direct | 867 | - | 867 | - | 867 | - | 867 | - | | | |
| 13 | NSPM | SPS | 512 | Fleet | Direct | 66 | - | 66 | - | 66 | - | 66 | - | | | |
| 14 | NSPM | SPS | 512 | | Subtotal | \$ 2,816 | \$ - | \$ 2,816 | \$ - | \$ 2,816 | \$ - | \$ 2,816 | \$ - | | | |
| 15 | NSPM | SPS | 513 | Energy Delivery Construction, Operations & Maint | Direct | \$ 1,142 | \$ - | \$ 1,142 | \$ - | \$ 1,142 | \$ - | \$ 1,142 | \$ - | ENERGY | 0.391891 | \$ 1,475 |
| 16 | NSPM | SPS | 513 | Energy Supply Business Resources | Direct | 2,622 | - | 2,622 | - | 2,622 | - | 2,622 | - | | | |
| 17 | NSPM | SPS | 513 | | Subtotal | \$ 3,764 | \$ - | \$ 3,764 | \$ - | \$ 3,764 | \$ - | \$ 3,764 | \$ - | | | |
| 18 | NSPM | SPS | 514 | Energy Delivery Construction, Operations & Maint | Direct | \$ 82 | \$ - | \$ 82 | \$ - | \$ 82 | \$ - | \$ 82 | \$ - | 12CP-PROD | 0.384713 | \$ 205 |
| 19 | NSPM | SPS | 514 | Energy Supply Business Resources | Direct | 450 | - | 450 | - | 450 | - | 450 | - | | | |
| 20 | NSPM | SPS | 514 | | Subtotal | \$ 532 | \$ - | \$ 532 | \$ - | \$ 532 | \$ - | \$ 532 | \$ - | | | |
| 21 | NSPM | SPS | 548 | Energy Delivery Construction, Operations & Maint | Direct | \$ 86 | \$ - | \$ 86 | \$ - | \$ 86 | \$ - | \$ 86 | \$ - | 12CP-PROD | 0.384713 | \$ 33 |
| 22 | NSPM | SPS | 548 | | Subtotal | \$ 86 | \$ - | \$ 86 | \$ - | \$ 86 | \$ - | \$ 86 | \$ - | | | |
| 23 | NSPM | SPS | 549 | Facilities & Real Estate | Direct | \$ 7 | \$ - | \$ 7 | \$ - | \$ 7 | \$ - | \$ 7 | \$ - | 12CP-PROD | 0.384713 | \$ 3 |
| 24 | NSPM | SPS | 549 | Fleet | Direct | - | - | - | - | - | - | - | - | | | |
| 25 | NSPM | SPS | 549 | | Subtotal | \$ 7 | \$ - | \$ 7 | \$ - | \$ 7 | \$ - | \$ 7 | \$ - | | | |
| 26 | NSPM | SPS | 550 | Facilities & Real Estate | Direct | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | 12CP-PROD | 0.384713 | \$ 0 |
| 27 | NSPM | SPS | 550 | | Subtotal | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | | | |
| 28 | NSPM | SPS | 566 | Energy Delivery Construction, Operations & Maint | Direct | \$ 50 | \$ - | \$ 50 | \$ - | \$ 50 | \$ - | \$ 50 | \$ - | PIS-TRAN | 0.297743 | \$ 15 |
| 29 | NSPM | SPS | 566 | | Subtotal | \$ 50 | \$ - | \$ 50 | \$ - | \$ 50 | \$ - | \$ 50 | \$ - | | | |
| 30 | NSPM | SPS | 582 | Energy Delivery Construction, Operations & Maint | Direct | \$ 172 | \$ - | \$ 172 | \$ - | \$ 172 | \$ - | \$ 172 | \$ - | PIS-DIST | 0.380986 | \$ 66 |
| 31 | NSPM | SPS | 582 | | Subtotal | \$ 172 | \$ - | \$ 172 | \$ - | \$ 172 | \$ - | \$ 172 | \$ - | | | |
| 32 | NSPM | SPS | 583 | Energy Delivery Construction, Operations & Maint | Direct | \$ 101 | \$ - | \$ 101 | \$ - | \$ 101 | \$ - | \$ 101 | \$ - | PIS-DIST | 0.380986 | \$ 38 |
| 33 | NSPM | SPS | 583 | | Subtotal | \$ 101 | \$ - | \$ 101 | \$ - | \$ 101 | \$ - | \$ 101 | \$ - | | | |
| 34 | NSPM | SPS | 585 | Energy Delivery Construction, Operations & Maint | Direct | \$ 101 | \$ - | \$ 101 | \$ - | \$ 101 | \$ - | \$ 101 | \$ - | PIS-DIST | 0.380986 | \$ 38 |
| 35 | NSPM | SPS | 585 | | Subtotal | \$ 101 | \$ - | \$ 101 | \$ - | \$ 101 | \$ - | \$ 101 | \$ - | | | |
| 36 | NSPM | SPS | 586 | Energy Delivery Construction, Operations & Maint | Direct | \$ 5,360 | \$ - | \$ 5,360 | \$ - | \$ 5,360 | \$ - | \$ 5,360 | \$ - | PIS-DIST | 0.380986 | \$ 2,593 |
| 37 | NSPM | SPS | 586 | Energy Supply Business Resources | Direct | 1,313 | - | 1,313 | - | 1,313 | - | 1,313 | - | | | |
| 38 | NSPM | SPS | 586 | Energy Supply Engineering and Environmental | Direct | 132 | - | 132 | - | 132 | - | 132 | - | | | |
| 39 | NSPM | SPS | 586 | | Subtotal | \$ 6,805 | \$ - | \$ 6,805 | \$ - | \$ 6,805 | \$ - | \$ 6,805 | \$ - | | | |
| 40 | NSPM | SPS | 587 | Energy Delivery Construction, Operations & Maint | Direct | \$ 138 | \$ - | \$ 138 | \$ - | \$ 138 | \$ - | \$ 138 | \$ - | PIS-DIST | 0.380986 | \$ 53 |
| 41 | NSPM | SPS | 587 | | Subtotal | \$ 138 | \$ - | \$ 138 | \$ - | \$ 138 | \$ - | \$ 138 | \$ - | | | |
| 42 | NSPM | SPS | 588 | Facilities & Real Estate | Direct | \$ 310 | \$ - | \$ 310 | \$ - | \$ 310 | \$ - | \$ 310 | \$ - | PIS-DIST | 0.380986 | \$ 120 |
| 43 | NSPM | SPS | 588 | Fleet | Direct | 4 | - | 4 | - | 4 | - | 4 | - | | | |
| 44 | NSPM | SPS | 588 | | Subtotal | \$ 314 | \$ - | \$ 314 | \$ - | \$ 314 | \$ - | \$ 314 | \$ - | | | |

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | Base Period | | Adjusted Base Period | | Linkage | | Test Year | | Jurisdictional Allocator Name | Jurisdictional Allocator Percentage | NM Retail Test Year Period |
|----------|-------------------|-----------------|----------------|--|----------------|-------------|-------------|----------------------|-------------|----------------|-------------|-----------|-----------|-------------------------------|-------------------------------------|----------------------------|
| | | | | | | Base Period | Adjustments | Base Period | Adjustments | Linkage Period | Adjustments | Test Year | Test Year | | | |
| 45 | NSPM | SPS | 589 | Facilities & Real Estate | Direct | \$ 20 | \$ - | \$ 20 | \$ - | \$ 20 | \$ - | \$ 20 | | | | |
| 46 | NSPM | SPS | 589 | | Subtotal | \$ 20 | \$ - | \$ 20 | \$ - | \$ 20 | \$ - | \$ 20 | PIS-DIST | 0.380986 | \$ | 8 |
| 47 | NSPM | SPS | 593 | Energy Delivery Construction, Operations & Maint | Direct | \$ 5,129 | \$ - | \$ 5,129 | \$ - | \$ 5,129 | \$ - | \$ 5,129 | | | | |
| 48 | NSPM | SPS | 593 | Energy Supply Engineering and Environmental | Direct | 137 | - | 137 | - | 137 | - | 137 | | | | |
| 49 | NSPM | SPS | 593 | | Subtotal | \$ 5,266 | \$ - | \$ 5,266 | \$ - | \$ 5,266 | \$ - | \$ 5,266 | PIS-DIST | 0.380986 | \$ | 2,006 |
| 50 | NSPM | SPS | 903 | Energy Delivery Construction, Operations & Maint | Direct | \$ 1,208 | \$ - | \$ 1,208 | \$ - | \$ 1,208 | \$ - | \$ 1,208 | | | | |
| 51 | NSPM | SPS | 903 | Energy Supply Business Resources | Direct | 290 | - | 290 | - | 290 | - | 290 | | | | |
| 52 | NSPM | SPS | 903 | Energy Supply Engineering and Environmental | Direct | 294 | - | 294 | - | 294 | - | 294 | | | | |
| 53 | NSPM | SPS | 903 | | Subtotal | \$ 1,792 | \$ - | \$ 1,792 | \$ - | \$ 1,792 | \$ - | \$ 1,792 | CUST-AVG | 0.313896 | \$ | 563 |
| 54 | NSPM | SPS | 905 | Facilities & Real Estate | Direct | \$ 31 | \$ - | \$ 31 | \$ - | \$ 31 | \$ - | \$ 31 | | | | |
| 55 | NSPM | SPS | 905 | Fleet | Direct | 1 | - | 1 | - | 1 | - | 1 | | | | |
| 56 | NSPM | SPS | 905 | | Subtotal | \$ 32 | \$ - | \$ 32 | \$ - | \$ 32 | \$ - | \$ 32 | CUST-AVG | 0.313896 | \$ | 10 |
| 57 | NSPM | SPS | 920 | Business Systems | Direct | \$ 165 | \$ - | \$ 165 | \$ - | \$ 165 | \$ - | \$ 165 | | | | |
| 58 | NSPM | SPS | 920 | Energy Delivery Construction, Operations & Maint | Direct | 192 | - | 192 | - | 192 | - | 192 | | | | |
| 59 | NSPM | SPS | 920 | | Subtotal | \$ 357 | \$ - | \$ 357 | \$ - | \$ 357 | \$ - | \$ 357 | LABXAG | 0.352081 | \$ | 126 |
| 60 | NSPM | SPS | 925 | Facilities & Real Estate | Direct | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | | | | |
| 61 | NSPM | SPS | 925 | | Subtotal | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | LABXAG | 0.352081 | \$ | 0 |
| 62 | NSPM | SPS | 926 | Facilities & Real Estate | Direct | \$ 29 | \$ - | \$ 29 | \$ - | \$ 29 | \$ - | \$ 29 | | | | |
| 63 | NSPM | SPS | 926 | | Subtotal | \$ 29 | \$ - | \$ 29 | \$ - | \$ 29 | \$ - | \$ 29 | LABXAG | 0.352081 | \$ | 10 |
| 64 | NSPM | SPS | 931 | Facilities & Real Estate | Direct | \$ 2 | \$ - | \$ 2 | \$ - | \$ 2 | \$ - | \$ 2 | | | | |
| 65 | NSPM | SPS | 931 | | Subtotal | \$ 2 | \$ - | \$ 2 | \$ - | \$ 2 | \$ - | \$ 2 | PIS-PTD | 0.396176 | \$ | 1 |
| 66 | NSPM | SPS | 935 | Facilities & Real Estate | Direct | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | | | | |
| 67 | NSPM | SPS | 935 | | Subtotal | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | PIS-GEN | 0.350239 | \$ | 0 |
| 68 | | | | | Total | \$ 22,813 | \$ - | \$ 22,813 | \$ - | \$ 22,813 | \$ - | \$ 22,813 | | | \$ | 8,629 |

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy Service Company ("XES") and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment SNN-2, pages 20 to 29 for adjustments to labor expense by FERC Account.

Xcel Operating Companies include SPS, Northern States Power-Minnesota ("NSPM"), Northern States Power-Wisconsin ("NSPW"), and Public Service Company of Colorado ("PSCo").

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | Base Period | | | Adjusted Base | | | Linkage | | | Test Year | | | Jurisdictional Allocator Name | Jurisdictional Allocator Percentage | NM Retail Test Year Period |
|----------|-------------------|-----------------|----------------|--|-----------------|-----------------|-------------|-----------------|---------------|-------------|-----------------|----------------|-------------|-----------------|-------------|-----------|----------|-------------------------------|-------------------------------------|----------------------------|
| | | | | | | Base Period | Adjustments | Period | Base Period | Adjustments | Period | Linkage Period | Adjustments | Test Year | Adjustments | Test Year | | | | |
| 1 | NSPW | SPS | 408.1 | Facilities & Real Estate | Direct | \$ 1 | \$ - | \$ 1 | \$ - | \$ - | \$ 1 | \$ - | \$ - | \$ 1 | | | | | | |
| 2 | NSPW | SPS | 408.1 | | Subtotal | \$ 1 | \$ - | \$ 1 | \$ - | \$ - | \$ 1 | \$ - | \$ - | \$ 1 | LABOR | 0.352885 | \$ 0 | | | |
| 3 | NSPW | SPS | 506 | Facilities & Real Estate | Direct | \$ 6 | \$ - | \$ 6 | \$ - | \$ - | \$ 6 | \$ - | \$ - | \$ 6 | | | | | | |
| 4 | NSPW | SPS | 506 | Fleet | Direct | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | |
| 5 | NSPW | SPS | 506 | | Subtotal | \$ 6 | \$ - | \$ 6 | \$ - | \$ - | \$ 6 | \$ - | \$ - | \$ 6 | 12CP-PROD | 0.384713 | \$ 2 | | | |
| 6 | NSPW | SPS | 507 | Facilities & Real Estate | Direct | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | |
| 7 | NSPW | SPS | 507 | | Subtotal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 12CP-PROD | 0.384713 | \$ - | | | |
| 8 | NSPW | SPS | 513 | Energy Delivery Construction, Operations & Maint | Direct | \$ 49 | \$ - | \$ 49 | \$ - | \$ - | \$ 49 | \$ - | \$ - | \$ 49 | | | | | | |
| 9 | NSPW | SPS | 513 | | Subtotal | \$ 49 | \$ - | \$ 49 | \$ - | \$ - | \$ 49 | \$ - | \$ - | \$ 49 | ENERGY | 0.391891 | \$ 19 | | | |
| 10 | NSPW | SPS | 514 | Energy Delivery Construction, Operations & Maint | Direct | \$ 108 | \$ - | \$ 108 | \$ - | \$ - | \$ 108 | \$ - | \$ - | \$ 108 | | | | | | |
| 11 | NSPW | SPS | 514 | | Subtotal | \$ 108 | \$ - | \$ 108 | \$ - | \$ - | \$ 108 | \$ - | \$ - | \$ 108 | 12CP-PROD | 0.384713 | \$ 42 | | | |
| 12 | NSPW | SPS | 560 | Energy Delivery Engineering/Design | Direct | \$ 105 | \$ - | \$ 105 | \$ - | \$ - | \$ 105 | \$ - | \$ - | \$ 105 | | | | | | |
| 13 | NSPW | SPS | 560 | | Subtotal | \$ 105 | \$ - | \$ 105 | \$ - | \$ - | \$ 105 | \$ - | \$ - | \$ 105 | PIS-TRAN | 0.297743 | \$ 31 | | | |
| 14 | NSPW | SPS | 570 | Energy Delivery Construction, Operations & Maint | Direct | \$ 273 | \$ - | \$ 273 | \$ - | \$ - | \$ 273 | \$ - | \$ - | \$ 273 | | | | | | |
| 15 | NSPW | SPS | 570 | | Subtotal | \$ 273 | \$ - | \$ 273 | \$ - | \$ - | \$ 273 | \$ - | \$ - | \$ 273 | PIS-TRAN | 0.297743 | \$ 81 | | | |
| 16 | NSPW | SPS | 580 | Energy Delivery Engineering/Design | Direct | \$ 105 | \$ - | \$ 105 | \$ - | \$ - | \$ 105 | \$ - | \$ - | \$ 105 | | | | | | |
| 17 | NSPW | SPS | 580 | | Subtotal | \$ 105 | \$ - | \$ 105 | \$ - | \$ - | \$ 105 | \$ - | \$ - | \$ 105 | PIS-DIST | 0.380986 | \$ 40 | | | |
| 18 | NSPW | SPS | 586 | Energy Delivery Construction, Operations & Maint | Direct | \$ 909 | \$ - | \$ 909 | \$ - | \$ - | \$ 909 | \$ - | \$ - | \$ 909 | | | | | | |
| 19 | NSPW | SPS | 586 | Energy Supply Business Resources | Direct | \$ 2,018 | \$ - | \$ 2,018 | \$ - | \$ - | \$ 2,018 | \$ - | \$ - | \$ 2,018 | | | | | | |
| 20 | NSPW | SPS | 586 | Fleet | Direct | \$ 8 | \$ - | \$ 8 | \$ - | \$ - | \$ 8 | \$ - | \$ - | \$ 8 | | | | | | |
| 21 | NSPW | SPS | 586 | | Subtotal | \$ 2,935 | \$ - | \$ 2,935 | \$ - | \$ - | \$ 2,935 | \$ - | \$ - | \$ 2,935 | PIS-DIST | 0.380986 | \$ 1,118 | | | |
| 22 | NSPW | SPS | 588 | Facilities & Real Estate | Direct | \$ 169 | \$ - | \$ 169 | \$ - | \$ - | \$ 169 | \$ - | \$ - | \$ 169 | | | | | | |
| 23 | NSPW | SPS | 588 | Fleet | Direct | \$ 3 | \$ - | \$ 3 | \$ - | \$ - | \$ 3 | \$ - | \$ - | \$ 3 | | | | | | |
| 24 | NSPW | SPS | 588 | | Subtotal | \$ 172 | \$ - | \$ 172 | \$ - | \$ - | \$ 172 | \$ - | \$ - | \$ 172 | PIS-DIST | 0.380986 | \$ 66 | | | |
| 25 | NSPW | SPS | 589 | Facilities & Real Estate | Direct | \$ 8 | \$ - | \$ 8 | \$ - | \$ - | \$ 8 | \$ - | \$ - | \$ 8 | | | | | | |
| 26 | NSPW | SPS | 589 | | Subtotal | \$ 8 | \$ - | \$ 8 | \$ - | \$ - | \$ 8 | \$ - | \$ - | \$ 8 | PIS-DIST | 0.380986 | \$ 3 | | | |
| 27 | NSPW | SPS | 593 | Energy Delivery Construction, Operations & Maint | Direct | \$ 491 | \$ - | \$ 491 | \$ - | \$ - | \$ 491 | \$ - | \$ - | \$ 491 | | | | | | |
| 28 | NSPW | SPS | 593 | Energy Supply Business Resources | Direct | \$ 292 | \$ - | \$ 292 | \$ - | \$ - | \$ 292 | \$ - | \$ - | \$ 292 | | | | | | |
| 29 | NSPW | SPS | 593 | | Subtotal | \$ 783 | \$ - | \$ 783 | \$ - | \$ - | \$ 783 | \$ - | \$ - | \$ 783 | PIS-DIST | 0.380986 | \$ 298 | | | |
| 30 | NSPW | SPS | 903 | Energy Delivery Construction, Operations & Maint | Direct | \$ 302 | \$ - | \$ 302 | \$ - | \$ - | \$ 302 | \$ - | \$ - | \$ 302 | | | | | | |
| 31 | NSPW | SPS | 903 | | Subtotal | \$ 302 | \$ - | \$ 302 | \$ - | \$ - | \$ 302 | \$ - | \$ - | \$ 302 | CUST-AVG | 0.313896 | \$ 95 | | | |
| 32 | NSPW | SPS | 905 | Facilities & Real Estate | Direct | \$ 10 | \$ - | \$ 10 | \$ - | \$ - | \$ 10 | \$ - | \$ - | \$ 10 | | | | | | |
| 33 | NSPW | SPS | 905 | Fleet | Direct | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | |
| 34 | NSPW | SPS | 905 | | Subtotal | \$ 10 | \$ - | \$ 10 | \$ - | \$ - | \$ 10 | \$ - | \$ - | \$ 10 | CUST-AVG | 0.313896 | \$ 3 | | | |
| 35 | NSPW | SPS | 925 | Facilities & Real Estate | Direct | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | |
| 36 | NSPW | SPS | 925 | | Subtotal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | LABXAG | 0.352081 | \$ - | | | |
| 37 | NSPW | SPS | 926 | Facilities & Real Estate | Direct | \$ 7 | \$ - | \$ 7 | \$ - | \$ - | \$ 7 | \$ - | \$ - | \$ 7 | | | | | | |
| 38 | NSPW | SPS | 926 | | Subtotal | \$ 7 | \$ - | \$ 7 | \$ - | \$ - | \$ 7 | \$ - | \$ - | \$ 7 | LABXAG | 0.352081 | \$ 2 | | | |
| 39 | NSPW | SPS | 931 | Facilities & Real Estate | Direct | \$ 1 | \$ - | \$ 1 | \$ - | \$ - | \$ 1 | \$ - | \$ - | \$ 1 | | | | | | |
| 40 | NSPW | SPS | 931 | | Subtotal | \$ 1 | \$ - | \$ 1 | \$ - | \$ - | \$ 1 | \$ - | \$ - | \$ 1 | PIS-PTD | 0.396176 | \$ 0 | | | |

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | Base Period | | | Adjusted Base | | | Test Year | | | Jurisdictional Allocator Name | Jurisdictional Allocator Percentage | NM Retail Test Year Period |
|----------|-------------------|-----------------|----------------|-------------------------------------|-----------------|-----------------|-------------|-----------------|---------------------|-----------------|-------------|-----------------|---------|----------|-------------------------------|-------------------------------------|----------------------------|
| | | | | | | Base Period | Adjustments | Period | Linkage Adjustments | Linkage Period | Adjustments | Test Year | | | | | |
| 41 | NSPW | SPS | 935 | Facilities & Real Estate | Direct | \$ 6 | \$ - | \$ 6 | \$ - | \$ 6 | \$ - | \$ 6 | | | | | |
| 42 | NSPW | SPS | 935 | | Subtotal | \$ 6 | \$ - | \$ 6 | \$ - | \$ 6 | \$ - | \$ 6 | PIS-GEN | 0.350239 | \$ 2 | | |
| 43 | | | | | Total | \$ 4,871 | \$ - | \$ 4,871 | \$ - | \$ 4,871 | \$ - | \$ 4,871 | | | \$ 1,804 | | |

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy Service Company ("XES") and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment SNN-2, pages 20 to 29 for adjustments to labor expense by FERC Account.

Xcel Operating Companies include SPS, Northern States Power-Minnesota ("NSPM"), Northern States Power-Wisconsin ("NSPW"), and Public Service Company of Colorado ("PSCo").

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | Base Period | | | | | Jurisdictional Allocator Name | Jurisdictional Allocator Percentage | NM Retail Test Year Period | | |
|----------|-------------------|-----------------|----------------|--|----------------|-----------------|-------------------------|----------------------|---------------------|----------------|-------------------------------|-------------------------------------|----------------------------|-----------------------|-----------|
| | | | | | | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Adjustments | Linkage Period | | | | Test Year Adjustments | Test Year |
| 1 | PSCo | SPS | 408.1 | Facilities & Real Estate | Direct | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 2 | PSCo | SPS | 408.1 | | | Subtotal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | LABOR | 0.352885 | \$ - |
| 3 | PSCo | SPS | 502 | Energy Delivery Construction, Operations & Maint | Direct | \$ 219 | \$ - | \$ 219 | \$ - | \$ 219 | \$ - | | | | |
| 4 | PSCo | SPS | 502 | | | Subtotal | \$ 219 | \$ - | \$ 219 | \$ - | \$ 219 | | 12CP-PROD | 0.384713 | \$ 84 |
| 5 | PSCo | SPS | 506 | Facilities & Real Estate | Direct | \$ 93 | \$ - | \$ 93 | \$ - | \$ 93 | \$ - | | | | |
| 6 | PSCo | SPS | 506 | Fleet | Direct | - | - | - | - | - | - | | | | |
| 7 | PSCo | SPS | 506 | | | Subtotal | \$ 93 | \$ - | \$ 93 | \$ - | \$ 93 | | 12CP-PROD | 0.384713 | \$ 36 |
| 8 | PSCo | SPS | 507 | Facilities & Real Estate | Direct | \$ 23 | \$ - | \$ 23 | \$ - | \$ 23 | \$ - | | | | |
| 9 | PSCo | SPS | 507 | | | Subtotal | \$ 23 | \$ - | \$ 23 | \$ - | \$ 23 | | 12CP-PROD | 0.384713 | \$ 9 |
| 10 | PSCo | SPS | 512 | Energy Delivery Construction, Operations & Maint | Direct | \$ 139 | \$ - | \$ 139 | \$ - | \$ 139 | \$ - | | | | |
| 11 | PSCo | SPS | 512 | Energy Supply Business Resources | Direct | 1,687 | - | 1,687 | - | 1,687 | - | | | | |
| 12 | PSCo | SPS | 512 | | | Subtotal | \$ 1,826 | \$ - | \$ 1,826 | \$ - | \$ 1,826 | | ENERGY | 0.391891 | \$ 716 |
| 13 | PSCo | SPS | 513 | Energy Supply Business Resources | Direct | \$ 2,875 | \$ - | \$ 2,875 | \$ - | \$ 2,875 | \$ - | | | | |
| 14 | PSCo | SPS | 513 | | | Subtotal | \$ 2,875 | \$ - | \$ 2,875 | \$ - | \$ 2,875 | | ENERGY | 0.391891 | \$ 1,127 |
| 15 | PSCo | SPS | 514 | Energy Delivery Construction, Operations & Maint | Direct | \$ 438 | \$ - | \$ 438 | \$ - | \$ 438 | \$ - | | | | |
| 16 | PSCo | SPS | 514 | | | Subtotal | \$ 438 | \$ - | \$ 438 | \$ - | \$ 438 | | 12CP-PROD | 0.384713 | \$ 169 |
| 17 | PSCo | SPS | 562 | Energy Delivery Construction, Operations & Maint | Direct | \$ 107 | \$ - | \$ 107 | \$ - | \$ 107 | \$ - | | | | |
| 18 | PSCo | SPS | 562 | | | Subtotal | \$ 107 | \$ - | \$ 107 | \$ - | \$ 107 | | PIS-TRAN | 0.297743 | \$ 32 |
| 19 | PSCo | SPS | 566 | Facilities & Real Estate | Direct | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | \$ - | | | | |
| 20 | PSCo | SPS | 566 | | | Subtotal | \$ 3 | \$ - | \$ 3 | \$ - | \$ 3 | | PIS-TRAN | 0.297743 | \$ 1 |
| 21 | PSCo | SPS | 567 | Facilities & Real Estate | Direct | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | | | | |
| 22 | PSCo | SPS | 567 | | | Subtotal | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | | PIS-TRAN | 0.297743 | \$ 0 |
| 23 | PSCo | SPS | 570 | Energy Delivery Construction, Operations & Maint | Direct | \$ 313 | \$ - | \$ 313 | \$ - | \$ 313 | \$ - | | | | |
| 24 | PSCo | SPS | 570 | | | Subtotal | \$ 313 | \$ - | \$ 313 | \$ - | \$ 313 | | PIS-TRAN | 0.297743 | \$ 93 |
| 25 | PSCo | SPS | 580 | Energy Delivery Engineering/Design | Direct | \$ 3,609 | \$ - | \$ 3,609 | \$ - | \$ 3,609 | \$ - | | | | |
| 26 | PSCo | SPS | 580 | | | Subtotal | \$ 3,609 | \$ - | \$ 3,609 | \$ - | \$ 3,609 | | PIS-DIST | 0.380986 | \$ 1,375 |
| 27 | PSCo | SPS | 582 | Energy Delivery Construction, Operations & Maint | Direct | \$ 168 | \$ - | \$ 168 | \$ - | \$ 168 | \$ - | | | | |
| 28 | PSCo | SPS | 582 | Fleet | Direct | 16 | - | 16 | - | 16 | - | | | | |
| 29 | PSCo | SPS | 582 | | | Subtotal | \$ 184 | \$ - | \$ 184 | \$ - | \$ 184 | | PIS-DIST | 0.380986 | \$ 70 |
| 30 | PSCo | SPS | 585 | Energy Delivery Construction, Operations & Maint | Direct | \$ 304 | \$ - | \$ 304 | \$ - | \$ 304 | \$ - | | | | |
| 31 | PSCo | SPS | 585 | | | Subtotal | \$ 304 | \$ - | \$ 304 | \$ - | \$ 304 | | PIS-DIST | 0.380986 | \$ 116 |
| 32 | PSCo | SPS | 586 | Energy Delivery Construction, Operations & Maint | Direct | \$ 3,987 | \$ - | \$ 3,987 | \$ - | \$ 3,987 | \$ - | | | | |
| 33 | PSCo | SPS | 586 | Energy Supply Business Resources | Direct | 497 | - | 497 | - | 497 | - | | | | |
| 34 | PSCo | SPS | 586 | Fleet | Direct | 441 | - | 441 | - | 441 | - | | | | |
| 35 | PSCo | SPS | 586 | | | Subtotal | \$ 4,925 | \$ - | \$ 4,925 | \$ - | \$ 4,925 | | PIS-DIST | 0.380986 | \$ 1,876 |
| 36 | PSCo | SPS | 588 | Energy Delivery Construction, Operations & Maint | Direct | \$ 8,446 | \$ - | \$ 8,446 | \$ - | \$ 8,446 | \$ - | | | | |
| 37 | PSCo | SPS | 588 | Facilities & Real Estate | Direct | 723 | - | 723 | - | 723 | - | | | | |
| 38 | PSCo | SPS | 588 | Fleet | Direct | 3 | - | 3 | - | 3 | - | | | | |
| 39 | PSCo | SPS | 588 | | | Subtotal | \$ 9,172 | \$ - | \$ 9,172 | \$ - | \$ 9,172 | | PIS-DIST | 0.380986 | \$ 3,494 |
| 40 | PSCo | SPS | 589 | Facilities & Real Estate | Direct | \$ 151 | \$ - | \$ 151 | \$ - | \$ 151 | \$ - | | | | |
| 41 | PSCo | SPS | 589 | | | Subtotal | \$ 151 | \$ - | \$ 151 | \$ - | \$ 151 | | PIS-DIST | 0.380986 | \$ 58 |
| 42 | PSCo | SPS | 593 | Energy Delivery Construction, Operations & Maint | Direct | \$ 1,885 | \$ - | \$ 1,885 | \$ - | \$ 1,885 | \$ - | | | | |
| 43 | PSCo | SPS | 593 | Energy Supply Business Resources | Direct | 738 | - | 738 | - | 738 | - | | | | |
| 44 | PSCo | SPS | 593 | Fleet | Direct | 366 | - | 366 | - | 366 | - | | | | |
| 45 | PSCo | SPS | 593 | | | Subtotal | \$ 2,989 | \$ - | \$ 2,989 | \$ - | \$ 2,989 | | PIS-DIST | 0.380986 | \$ 1,139 |
| 46 | PSCo | SPS | 926 | Facilities & Real Estate | Direct | \$ (1) | \$ - | \$ (1) | \$ - | \$ (1) | \$ - | | | | |

Southwestern Public Service Company

Expenses Associated with Affiliated Interests

| Line No. | From Legal Entity | To Legal Entity | FERC Acct. No. | Service Provided (Service Function) | Classification | Base Period | Base Period Adjustments | Adjusted Base Period | Linkage Adjustments | Linkage Period | Test Year Adjustments | Test Year | Jurisdictional Allocator Name | Jurisdictional Allocator Percentage | NM Retail Test Year Period |
|----------|-------------------|-----------------|----------------|-------------------------------------|----------------|-------------|-------------------------|----------------------|---------------------|----------------|-----------------------|-----------|-------------------------------|-------------------------------------|----------------------------|
| 47 | PSCo | SPS | 926 | | | | | | | | | | | | |
| | | | | | | Subtotal | \$ (1) | \$ - | \$ (1) | \$ - | \$ (1) | \$ - | (1) LABXAG | 0.352081 | \$ (0) |
| 48 | | | | | | Total | \$ 27,231 | \$ - | \$ 27,231 | \$ - | \$ 27,231 | \$ - | | | \$ 10,394 |

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

This schedule details charges from SPS's affiliates (the Xcel Energy Service Company ("XES") and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please see Attachment SNN-2, pages 20 to 29 for adjustments to labor expense by FERC Account.

Xcel Operating Companies include SPS, Northern States Power-Minnesota ("NSPM"), Northern States Power-Wisconsin ("NSPW"), and Public Service Company of Colorado ("PSCo").

Southwestern Public Service Company

Expenses Associated with Non-Utility Services

(a) Base Period, Linkage Period, (b) Test Year Period

| Line No. | Description | FERC Acct. No. | (a) | | Adjusted Base | | Linkage | | (b) |
|----------|------------------------|----------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|--------------------------------|
| | | | Base Period | Adjustments | Period | Adjustments | Period | Adjustments | Test Year Period Total Company |
| 1 | Revenues | | | | | | | | |
| 2 | Non-Utility Operations | 417 | \$ 128,270 | \$ - | \$ 128,270 | \$ - | \$ 128,270 | \$ - | \$ 128,270 |
| 3 | Total | | <u>\$ 128,270</u> | <u>\$ -</u> | <u>\$ 128,270</u> | <u>\$ -</u> | <u>\$ 128,270</u> | <u>\$ -</u> | <u>\$ 128,270</u> |
| 4 | Expenses | | | | | | | | |
| 5 | Non-Utility Operations | 417.1 | \$ 344,238 | \$ - | \$ 344,238 | \$ - | \$ 344,238 | \$ - | \$ 344,238 |
| 6 | Total | | <u>\$ 344,238</u> | <u>\$ -</u> | <u>\$ 344,238</u> | <u>\$ -</u> | <u>\$ 344,238</u> | <u>\$ -</u> | <u>\$ 344,238</u> |

Note: Amounts may appear to not total or tie due to rounding.

(c) Explanation of Adjustments

Non-Utility Services are not included in Southwestern Public Service Company's Cost of Service and are not adjusted for the Test Year Period. Accordingly, an approximation of activity on a jurisdictional basis is not provided.

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Base Period Adjustments Total Company | Base Period Adjustments New Mexico Retail | Explanation |
|----------|--|----------------|---------------------------------------|---|---|
| 1 | Cost of Sales | | | | |
| 2 | Steam Production Fuel: | | | | |
| 3 | SPS Eliminate Fuel Cost | 50110 | \$ (141,635,806) | \$ (55,505,827) | This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico. |
| 4 | SPS Eliminate Fuel Cost | 50120 | (176,222) | (69,060) | This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico. |
| 5 | SPS Eliminate Fuel Cost | 50130 | (103,342,709) | (40,499,099) | This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico. |
| 6 | SPS Eliminate Fuel Cost | 50165 | (36,047,523) | (14,126,707) | This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico. |
| 7 | Total Steam Production Fuel | | \$ (281,202,261) | \$ (110,200,692) | |
| 8 | Combustion Turbine Fuel: | | | | |
| 9 | SPS Eliminate Fuel Cost | 54700 | \$ (63,141,724) | \$ (24,744,686) | This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico. |
| 10 | Total Combustion Turbine Fuel | | \$ (63,141,724) | \$ (24,744,686) | |
| 11 | Purchased Power | | | | |
| 12 | Energy: | | | | |
| 13 | SPS Eliminate Fuel Cost | 55500 | \$ (409,163,856) | \$ (160,347,716) | This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico. |
| 14 | SPS Eliminate Out-of-Period Adjustments | 55501 | (12,127) | (4,665) | This adjustment eliminates the reversal of a charge recorded prior to the Base Period. |
| 15 | SPS Eliminate Purchased Power Variable O&M Recovered in Fuel | 55509 | (14,240,225) | (5,580,619) | This adjustment eliminates the portion of variable O&M which is not recovered through base rates in New Mexico. |
| 16 | SPS Variable O&M Blackhawk Energy Recovered in Base-NM | 55509BLHK | 3,817,043 | 1,495,866 | This adjustment includes the per book amounts for the Blackhawk purchased power contract variable O&M charge which is recovered exclusively through base rates. |
| 17 | Total Energy | | \$ (419,599,165) | \$ (164,437,135) | |
| 18 | Deferred Purchased Power: | | | | |
| 19 | SPS Eliminate Fuel Cost | 55710 | \$ 182,235,431 | \$ 71,416,463 | This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico. |
| 20 | Total Deferred Purchased Power | | \$ 182,235,431 | \$ 71,416,463 | |
| 21 | Total Purchased Power | | \$ (237,363,734) | \$ (93,020,672) | |
| 22 | Total Cost of Sales | | \$ (581,707,718) | \$ (227,966,051) | |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Base Period Adjustments Total Company | Base Period Adjustments New Mexico Retail | Explanation |
|----------|--|----------------|---------------------------------------|---|--|
| 23 | <u>Operating & Maintenance Expenses</u> | | | | |
| 24 | Steam Production Operation: | | | | |
| 25 | SPS Business Area Adjustments | 50000 | \$ (327) | \$ (126) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 26 | SPS Incentive Adjustment to Target - BP | 50000 | 9,126 | 3,511 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 27 | SPS Incentive XES Adjustment to Target - BP | 50000 | 16,303 | 6,272 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 28 | SPS Business Area Adjustments | 50170 | (54) | (21) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 29 | SPS Incentive XES Adjustment to Target - BP | 50170 | 5,713 | 2,239 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 30 | SPS Adjust Generation Overhaul Expense | 50200 | (48,972) | (18,840) | This adjustment normalizes generation overhaul expense to a four-year average. |
| 31 | SPS Incentive Adjustment to Target - BP | 50200 | 25,477 | 9,801 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 32 | SPS Adjust Generation Overhaul Expense | 50500 | 5,706 | 2,195 | This adjustment normalizes generation overhaul expense to a four-year average. |
| 33 | SPS Incentive Adjustment to Target - BP | 50500 | 19,598 | 7,540 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 34 | SPS Adjust Generation Overhaul Expense | 50600 | (18,960) | (7,294) | This adjustment normalizes generation overhaul expense to a four-year average. |
| 35 | SPS Annualize Wage Market Adjustment | 50600 | 231,442 | 89,039 | This adjustment annualizes specific base pay increases that occurred during the Base Period. |
| 36 | SPS Business Area Adjustments | 50600 | (116) | (45) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 37 | SPS Incentive Adjustment to Target - BP | 50600 | 26,713 | 10,277 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 38 | SPS Incentive XES Adjustment to Target - BP | 50600 | 33,897 | 13,041 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 39 | SPS Include TX Deferrals | 50600 | 1,691 | 651 | This adjustment reverses TX specific deferrals related the effects of COVID-19. |
| 40 | Total Steam Production Operation | | <u>\$ 307,236</u> | <u>\$ 118,238</u> | |
| 41 | Steam Production Maintenance: | | | | |
| 42 | SPS Business Area Adjustments | 51000 | \$ (260) | \$ (102) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 43 | SPS Incentive Adjustment to Target - BP | 51000 | 2,562 | 1,004 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 44 | SPS Incentive XES Adjustment to Target - BP | 51000 | 838 | 328 | This adjustment matches annual incentive expense to the 2022 target incentive level. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Base Period Adjustments Total Company | Base Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|---------------------------------------|---|--|
| 45 | SPS Adjust Generation Overhaul Expense | 51100 | 33,661 | 12,950 | This adjustment normalizes generation overhaul expense to a four-year average. |
| 46 | SPS Incentive XES Adjustment to Target - BP | 51100 | 5,223 | 2,009 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 47 | SPS Adjust Generation Overhaul Expense | 51200 | 486,421 | 190,624 | This adjustment normalizes generation overhaul expense to a four-year average. |
| 48 | SPS Business Area Adjustments | 51200 | (137) | (54) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 49 | SPS Incentive Adjustment to Target - BP | 51200 | 17,874 | 7,005 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 50 | SPS Incentive XES Adjustment to Target - BP | 51200 | 6,676 | 2,616 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 51 | SPS Adjust Generation Overhaul Expense | 51300 | 304,010 | 119,139 | This adjustment normalizes generation overhaul expense to a four-year average. |
| 52 | SPS Business Area Adjustments | 51300 | (1) | (1) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 53 | SPS Incentive Adjustment to Target - BP | 51300 | 9,917 | 3,886 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 54 | SPS Incentive XES Adjustment to Target - BP | 51300 | 1,920 | 752 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 55 | SPS Adjust Generation Overhaul Expense | 51400 | (95,868) | (36,882) | This adjustment normalizes generation overhaul expense to a four-year average. |
| 56 | SPS Incentive Adjustment to Target - BP | 51400 | 16,050 | 6,175 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 57 | Total Steam Production Maintenance | | \$ 788,887 | \$ 309,452 | |
| 58 | Total Steam Production | | \$ 1,096,123 | \$ 427,690 | |
| 59 | Other Production Operation: | | | | |
| 60 | SPS Business Area Adjustments | 54600 | \$ (4) | \$ (1) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 61 | SPS Incentive XES Adjustment to Target - BP | 54600 | 4,877 | 1,876 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 62 | SPS Incentive XES Adjustment to Target - BP | 54600W | 1,468 | 575 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 63 | SPS Adjust Generation Overhaul Expense | 54800 | (1,962) | (755) | This adjustment normalizes generation overhaul expense to a four-year average. |
| 64 | SPS Incentive Adjustment to Target - BP | 54800 | 994 | 382 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 65 | SPS Incentive XES Adjustment to Target - BP | 54800 | 803 | 309 | This adjustment matches annual incentive expense to the 2022 target incentive level. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Base Period Adjustments Total Company | Base Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|---------------------------------------|---|--|
| 66 | SPS Business Area Adjustments | 54900 | (164) | (63) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 67 | SPS Incentive Adjustment to Target - BP | 54900 | 63 | 24 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 68 | SPS Incentive XES Adjustment to Target - BP | 54900 | 1,775 | 683 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 69 | SPS Eliminate Wind Contract Payment | 54900W | 6,248,456 | 2,448,715 | This adjustment removes payments which will not recur beyond the Base Period. |
| 70 | SPS K&M Generation BP Adj | 54900W | (975,216) | (382,178) | This adjustment reclasses costs that were charged to the incorrect FERC Account. |
| 71 | Total Other Production Operation | | \$ 5,281,091 | \$ 2,069,567 | |
| 72 | Other Production Maintenance: | | | | |
| 73 | SPS Business Area Adjustments | 55100 | \$ (124) | \$ (48) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 74 | SPS Incentive XES Adjustment to Target - BP | 55100 | 4,483 | 1,725 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 75 | SPS Incentive XES Adjustment to Target - BP | 55100W | 2,624 | 1,028 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 76 | SPS Business Area Adjustments | 55200 | (1) | (0) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 77 | SPS Incentive Adjustment to Target - BP | 55200 | 458 | 176 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 78 | SPS Incentive Adjustment to Target - BP | 55200W | 2 | 1 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 79 | SPS Adjust Generation Overhaul Expense | 55300 | 21,277 | 8,186 | This adjustment normalizes generation overhaul expense to a four-year average. |
| 80 | SPS Business Area Adjustments | 55300 | (90) | (35) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 81 | SPS Incentive Adjustment to Target - BP | 55300 | 1,894 | 729 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 82 | SPS Incentive XES Adjustment to Target - BP | 55300 | 4,862 | 1,870 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 83 | SPS Incentive Adjustment to Target - BP | 55300W | 9 | 3 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 84 | SPS Business Area Adjustments | 55400 | (3) | (1) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 85 | SPS Incentive Adjustment to Target - BP | 55400 | 11 | 4 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 86 | SPS Incentive XES Adjustment to Target - BP | 55400 | (1) | (0) | This adjustment matches annual incentive expense to the 2022 target incentive level. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Base Period Adjustments Total Company | Base Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|---------------------------------------|---|--|
| 87 | SPS Eliminate Wind Contract Payment | 55400W | 6,248,456 | 2,448,715 | This adjustment removes payments which will not recur beyond the Base Period. |
| 88 | SPS Incentive XES Adjustment to Target - BP | 55400W | 7 | 3 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 89 | SPS K&M Generation BP Adj | 55400W | 975,216 | 382,178 | This adjustment reclasses costs that were charged to the incorrect FERC Account. |
| 90 | Total Other Production Maintenance | | \$ 7,259,078 | \$ 2,844,534 | |
| 91 | Total Other Production | | \$ 12,540,170 | \$ 4,914,101 | |
| 92 | Other Power Supply: | | | | |
| 93 | SPS Business Area Adjustments | 55600 | \$ (281) | \$ (108) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 94 | SPS Incentive XES Adjustment to Target - BP | 55600 | 7,637 | 2,938 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 95 | SPS Business Area Adjustments | 55700 | (1,022) | (393) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 96 | SPS Incentive XES Adjustment to Target - BP | 55700 | 15,135 | 5,822 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 97 | SPS Trading A&G Adjustment | 55700 | (525,000) | (125,000) | This adjustment reduces revenue requirement to reflect the first \$125,000 in commodity trading net margins. |
| 98 | SPS Eliminate REC Costs | 55790REC | (5,221,780) | (5,221,780) | This adjustment eliminates expenses not included in base rates. |
| 99 | SPS Eliminate REC Costs | 55790REC | (3,681,643) | - | This adjustment eliminates expenses assigned directly to Texas retail. |
| 100 | Total Other Power Supply | | \$ (9,406,954) | \$ (5,338,521) | |
| 101 | Total Production Operations and Maintenance | | \$ 4,229,338 | \$ 3,271 | |
| 102 | Transmission Operations | | | | |
| 103 | SPS Annualize Wage Market Adjustment | 56000 | \$ 272,522 | \$ 81,141 | This adjustment annualizes specific base pay increases that occurred during the Base Period. |
| 104 | SPS Business Area Adjustments | 56000 | (6,554) | (1,951) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 105 | SPS Incentive Adjustment to Target - BP | 56000 | 1,170 | 348 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 106 | SPS Incentive XES Adjustment to Target - BP | 56000 | 57,017 | 16,976 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 107 | SPS K&M Transmission BP Adj | 56000 | (105,528) | (31,420) | This adjustment removes costs which will not recur beyond the Base Period. |
| 108 | SPS Remove Transmission Line Clearance Amortization | 56000 | (163,851) | (48,786) | This adjustment eliminates the amortization of transmission line clearance costs which are direct assigned to Texas. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Base Period Adjustments Total Company | Base Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|---------------------------------------|---|--|
| 109 | SPS Incentive Adjustment to Target - BP | 56110 | 110 | 32 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 110 | SPS Business Area Adjustments | 56120 | (19) | (5) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 111 | SPS Incentive Adjustment to Target - BP | 56120 | 7,709 | 2,254 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 112 | SPS Incentive XES Adjustment to Target - BP | 56120 | 1,888 | 552 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 113 | SPS Incentive XES Adjustment to Target - BP | 56160 | 192 | 56 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 114 | SPS Incentive XES Adjustment to Target - BP | 56170 | 1,353 | 396 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 115 | SPS Incentive Adjustment to Target - BP | 56200 | 6,140 | 1,828 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 116 | SPS Incentive Adjustment to Target - BP | 56300 | 1,337 | 398 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 117 | SPS Incentive XES Adjustment to Target - BP | 56300 | 59 | 18 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 118 | SPS Remove Transmission Line Clearance Amortization | 56300 | (1,526,476) | (454,497) | This adjustment eliminates the amortization of transmission line clearance costs which are direct assigned to Texas. |
| 119 | SPS Incentive Adjustment to Target - BP | 56400 | 2 | 1 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 120 | SPS Business Area Adjustments | 56600 | (1) | (0) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 121 | SPS Incentive Adjustment to Target - BP | 56600 | 6,535 | 1,946 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 122 | SPS Incentive XES Adjustment to Target - BP | 56600 | 4,554 | 1,356 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 123 | SPS Include TX Deferrals | 56600 | 112 | 33 | This adjustment reverses TX specific deferrals related the effects of COVID-19. |
| 124 | Total Transmission Operations | | \$ (1,441,730) | \$ (429,324) | |
| 125 | Transmission Maintenance | | | | |
| 126 | SPS Incentive Adjustment to Target - BP | 57000 | \$ 2,094 | \$ 623 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 127 | SPS Adjust Storm Damage Expense | 57100 | 12,861 | 3,829 | This adjustment normalizes storm damage expense to a three-year average. |
| 128 | SPS Incentive Adjustment to Target - BP | 57100 | 28 | 8 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 129 | SPS Incentive XES Adjustment to Target - BP | 57100 | 574 | 171 | This adjustment matches annual incentive expense to the 2022 target incentive level. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Base Period Adjustments Total Company | Base Period Adjustments New Mexico Retail | Explanation |
|----------|--|----------------|---------------------------------------|---|--|
| 130 | SPS Remove Transmission Line Clearance Amortization | 57100 | (45,877) | (13,659) | This adjustment eliminates the amortization of transmission line clearance costs which are direct assigned to Texas. |
| 131 | Total Transmission Maintenance | | \$ (30,321) | \$ (9,028) | |
| 132 | Wheeling: | | | | |
| 133 | SPS Eliminate Non-Recurring Transmission Revenue & Expense | 56500 | \$ (9,548,620) | \$ (3,816,079) | This adjustment removes costs which will not recur beyond the Base Period. |
| 134 | Total Wheeling | | \$ (9,548,620) | \$ (3,816,079) | |
| 135 | Total Transmission O&M | | \$ (11,020,671) | \$ (4,254,431) | |
| 136 | Regional Markets Expense | | | | |
| 137 | SPS Business Area Adjustments | 57510 | \$ (5) | \$ (2) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 138 | SPS Incentive Adjustment to Target - BP | 57510 | (3) | (1) | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 139 | SPS Incentive XES Adjustment to Target - BP | 57510 | 1,420 | 556 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 140 | SPS Annualize Wage Market Adjustment | 57520 | 7,543 | 2,956 | This adjustment annualizes specific base pay increases that occurred during the Base Period. |
| 141 | SPS Incentive XES Adjustment to Target - BP | 57520 | 3,724 | 1,459 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 142 | SPS Incentive XES Adjustment to Target - BP | 57550 | 10 | 4 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 143 | SPS Incentive XES Adjustment to Target - BP | 57560 | 10 | 4 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 144 | SPS Eliminate Non-Recurring Transmission Revenue & Expense | 57570 | 8,034 | 3,149 | This adjustment removes costs which will not recur beyond the Base Period. |
| 145 | Total Regional Markets Expense | | \$ 20,732 | \$ 8,125 | |
| 146 | Distribution Operations | | | | |
| 147 | SPS Annualize Wage Market Adjustment | 58000 | \$ 456,982 | \$ 174,104 | This adjustment annualizes specific base pay increases that occurred during the Base Period. |
| 148 | SPS Business Area Adjustments | 58000 | (260) | (99) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 149 | SPS Incentive Adjustment to Target - BP | 58000 | 13,357 | 4,589 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 150 | SPS Incentive XES Adjustment to Target - BP | 58000 | 5,934 | 2,261 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 151 | SPS Business Area Adjustments | 58100 | (24) | (9) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Base Period Adjustments Total Company | Base Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|---------------------------------------|---|--|
| 152 | SPS Incentive XES Adjustment to Target - BP | 58100 | 1,044 | 398 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 153 | SPS Incentive Adjustment to Target - BP | 58200 | 3,110 | 1,185 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 154 | SPS Incentive Adjustment to Target - BP | 58300 | 3,355 | 770 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 155 | SPS Incentive XES Adjustment to Target - BP | 58300 | 605 | 231 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 156 | SPS Incentive Adjustment to Target - BP | 58400 | 343 | 81 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 157 | SPS Business Area Adjustments | 58500 | (2) | (1) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 158 | SPS Incentive Adjustment to Target - BP | 58500 | 1,359 | 518 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 159 | SPS Incentive XES Adjustment to Target - BP | 58500 | 206 | 78 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 160 | SPS Incentive Adjustment to Target - BP | 58600 | 11,105 | 4,297 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 161 | SPS Incentive XES Adjustment to Target - BP | 58600 | 1,456 | 555 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 162 | SPS Incentive Adjustment to Target - BP | 58700 | 1,929 | 735 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 163 | SPS Business Area Adjustments | 58800 | (71) | (27) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 164 | SPS Incentive Adjustment to Target - BP | 58800 | 9,597 | 2,250 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 165 | SPS Incentive XES Adjustment to Target - BP | 58800 | 9,109 | 3,431 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 166 | SPS Include TX Deferrals | 58800 | 39,819 | - | This adjustment reverses TX specific deferrals related the effects of COVID-19. |
| 167 | Total Distribution Operations | | \$ 558,954 | \$ 195,346 | |
| 168 | Distribution Maintenance | | | | |
| 169 | SPS Incentive XES Adjustment to Target - BP | 59000 | \$ 124 | \$ 47 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 170 | SPS Incentive Adjustment to Target - BP | 59200 | 787 | 300 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 171 | SPS Adjust Storm Damage Expense | 59300 | (264,490) | (264,490) | This adjustment normalizes storm damage expense to a three-year average. |
| 172 | SPS Business Area Adjustments | 59300 | (4) | (2) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Base Period Adjustments Total Company | Base Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|---------------------------------------|---|--|
| 173 | SPS Incentive Adjustment to Target - BP | 59300 | 6,901 | 1,553 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 174 | SPS Incentive XES Adjustment to Target - BP | 59300 | 1,492 | 569 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 175 | SPS Incentive Adjustment to Target - BP | 59400 | 220 | 42 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 176 | SPS Incentive Adjustment to Target - BP | 59600 | 199 | 39 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 177 | SPS Incentive Adjustment to Target - BP | 59700 | 279 | 93 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 178 | SPS Incentive XES Adjustment to Target - BP | 59800 | 657 | (32) | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 179 | Total Distribution Maintenance | | <u>\$ (253,836)</u> | <u>\$ (261,881)</u> | |
| 180 | Total Distribution O&M | | <u>\$ 305,118</u> | <u>\$ (66,535)</u> | |
| 181 | Customer Accounting Expense: | | | | |
| 182 | SPS Business Area Adjustments | 90100 | \$ (82) | \$ (26) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 183 | SPS Incentive XES Adjustment to Target - BP | 90100 | 352 | 111 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 184 | SPS Business Area Adjustments | 90200 | (1) | (0) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 185 | SPS Incentive Adjustment to Target - BP | 90200 | 14,386 | 4,516 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 186 | SPS Incentive XES Adjustment to Target - BP | 90200 | 1,465 | 460 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 187 | SPS Annualize Wage Market Adjustment | 90300 | 37,142 | 11,659 | This adjustment annualizes specific base pay increases that occurred during the Base Period. |
| 188 | SPS Business Area Adjustments | 90300 | (1,071) | (336) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 189 | SPS Incentive Adjustment to Target - BP | 90300 | 4,654 | 1,461 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 190 | SPS Incentive XES Adjustment to Target - BP | 90300 | 30,099 | 9,448 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 191 | SPS K&M Shared Services BP Adj | 90300 | (680,522) | (213,613) | This adjustment removes costs which will not recur beyond the Base Period. |
| 192 | SPS Include TX Deferrals | 90400 | 1,521,658 | 477,649 | This adjustment reverses TX specific deferrals related the effects of COVID-19. |
| 193 | SPS Incentive Adjustment to Target - BP | 90500 | (21) | (6) | This adjustment matches annual incentive expense to the 2022 target incentive level. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Base Period Adjustments Total Company | Base Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|---------------------------------------|---|--|
| 194 | SPS Incentive XES Adjustment to Target - BP | 90500 | 232 | 73 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 195 | SPS Customer Deposit Interest | DEPINT | 18,969 | 16,032 | This adjustment includes the interest paid on customer deposits as an O&M expense. |
| 196 | Total Customer Accounting Expense | | \$ 947,260 | \$ 307,425 | |
| 197 | Customer Service Expense: | | | | |
| 198 | SPS Annualize Wage Market Adjustment | 90800 | \$ 17,899 | \$ 5,618 | This adjustment annualizes specific base pay increases that occurred during the Base Period. |
| 199 | SPS Incentive Adjustment to Target - BP | 90800 | 10,045 | 3,153 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 200 | SPS Incentive XES Adjustment to Target - BP | 90800 | 1,089 | 342 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 201 | SPS Eliminate Per Book EE Amortization | 90801 | (3,959,005) | - | This adjustment eliminates Texas-related energy efficiency costs. |
| 202 | SPS Eliminate Per Book EE Amortization | 90803 | (15,962,066) | (15,962,066) | This adjustment eliminates costs recovered in the energy efficiency rider. |
| 203 | SPS Reclass Ad Brand Expense | 90900 | (26,891) | (8,441) | This adjustment eliminates costs not recoverable from customers. |
| 204 | SPS Incentive Adjustment to Target - BP | 91000 | (12) | (4) | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 205 | SPS Incentive XES Adjustment to Target - BP | 91000 | 63 | 20 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 206 | Total Customer Service Expense | | \$ (19,918,879) | \$ (15,961,379) | |
| 207 | Sales Expense: | | | | |
| 208 | SPS Business Area Adjustments | 91200 | \$ (35) | \$ (11) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 209 | SPS Eliminate NM TEP Rider | 91200 | (56,488) | (17,731) | This adjustments removes costs which are recovered through the New Mexico TEP Rider. |
| 210 | SPS Incentive Adjustment to Target - BP | 91200 | 1,142 | 358 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 211 | SPS Incentive XES Adjustment to Target - BP | 91200 | 478 | 150 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 212 | SPS Incentive Adjustment to Target - BP | 91600 | (1) | (0) | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 213 | SPS Incentive XES Adjustment to Target - BP | 91600 | 8 | 3 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 214 | Total Sales Expense | | \$ (54,896) | \$ (17,232) | |
| 215 | Total Customer Operation and Maintenance | | \$ (19,026,516) | \$ (15,671,185) | |
| 216 | Administrative and General Expense | | | | |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Base Period Adjustments Total Company | Base Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|---------------------------------------|---|--|
| 217 | SPS Annualize Wage Market Adjustment | 92000 | \$ 245,046 | \$ 86,276 | This adjustment annualizes specific base pay increases that occurred during the Base Period. |
| 218 | SPS Business Area Adjustments | 92000 | (15) | (5) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 219 | SPS Eliminate Long Term Incentive | 92000 | (1,038,283) | (365,560) | This adjustment eliminates costs not recoverable from customers. |
| 220 | SPS Eliminate Wholesale Account Manager Expense | 92000 | (69,713) | (24,545) | This adjustment eliminates costs that are incurred to serve wholesale customers. |
| 221 | SPS Eliminate Xcel Foundation Expense | 92000 | (27,354) | (9,631) | This adjustment eliminates costs not recoverable from customers. |
| 222 | SPS Incentive Adjustment to Target - BP | 92000 | 6,967 | 2,453 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 223 | SPS Incentive XES Adjustment to Target - BP | 92000 | 255,590 | 89,988 | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 224 | SPS Business Area Adjustments | 92100 | (19,121) | (6,732) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 225 | SPS Eliminate Wholesale Account Manager Expense | 92100 | (1,376) | (485) | This adjustment eliminates costs that are incurred to serve wholesale customers. |
| 226 | SPS Eliminate Xcel Foundation Expense | 92100 | (5,308) | (1,869) | This adjustment eliminates costs not recoverable from customers. |
| 227 | SPS Incentive XES Adjustment to Target - BP | 92100 | (271) | (96) | This adjustment matches annual incentive expense to the 2022 target incentive level. |
| 228 | SPS Include TX Deferrals | 92100 | 7,869 | 2,771 | This adjustment reverses TX specific deferrals related the effects of COVID-19. |
| 229 | SPS Eliminate Xcel Foundation Expense | 92300 | (239) | (84) | This adjustment eliminates costs not recoverable from customers. |
| 230 | SPS Eliminate Wholesale Account Manager Expense | 92500 | (396) | (139) | This adjustment eliminates costs that are incurred to serve wholesale customers. |
| 231 | SPS Eliminate Xcel Foundation Expense | 92500 | (15) | (5) | This adjustment eliminates costs not recoverable from customers. |
| 232 | SPS Eliminate Wholesale Account Manager Expense | 92600 | (20,131) | (7,088) | This adjustment eliminates costs that are incurred to serve wholesale customers. |
| 233 | SPS Eliminate Xcel Foundation Expense | 92600 | (6,264) | (2,205) | This adjustment eliminates costs not recoverable from customers. |
| 234 | SPS Pension and Benefits Base Period Adjustment | 92600 | 568,067 | 200,006 | IBNR Adjustment and add back of one-time captive distribution |
| 235 | SPS Eliminate Brand & General Advertising | 93010 | (1,245,457) | (438,502) | This adjustment eliminates costs not recoverable from customers. |
| 236 | SPS Business Area Adjustments | 93020 | (3) | (1) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Base Period Adjustments Total Company | Base Period Adjustments New Mexico Retail | Explanation |
|----------|--|----------------|---------------------------------------|---|--|
| 237 | SPS Business Area Adjustments | 93500 | (815) | (285) | This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service. |
| 238 | SPS Include Economic Development and Educational Contributions | Recov | 99,295 | 99,295 | This adjustment adds certain contributions and donations beneficial to New Mexico retail customers to the cost of service. |
| 239 | Total Administrative and General Expense | | <u>\$ (1,251,927)</u> | <u>\$ (376,443)</u> | |
| 240 | Total Operations and Maintenance | | <u>\$ (26,743,925)</u> | <u>\$ (20,357,200)</u> | |
| 241 | Total Operations and Maintenance and Cost of Sales | | <u>\$ (608,451,643)</u> | <u>\$ (248,323,251)</u> | |

Note:

Please refer to the Direct Testimony of Stephanie N. Niemi for more information on Base Period adjustments.
Also see Attachment SNN-6, pages 2-53.

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Linkage Period Adjustments Total Company | Linkage Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|--|--|--|
| 1 | <u>Cost of Sales</u> | | | | |
| 2 | <u>Purchased Power</u> | | | | |
| 3 | Energy: | | | | |
| 4 | SPS Purchased Capacity and Variable O&M Linkage | 55501 | \$ 260,516 | \$ 100,224 | Adjusts purchased capacity and variable O&M costs for changes in contract prices that will occur during the Linkage Period |
| 5 | SPS Purchased Capacity and Variable O&M Linkage | 55509BLHK | 281,826 | 110,445 | Adjusts purchased capacity and variable O&M costs for changes in contract prices that will occur during the Linkage Period |
| 6 | Total Energy | | \$ 542,342 | \$ 210,669 | |
| 7 | Total Cost of Sales | | \$ 542,342 | \$ 210,669 | |
| 8 | <u>Operating & Maintenance Expenses</u> | | | | |
| 9 | Steam Production Operation: | | | | |
| 10 | SPS Incentive Adjustment to Target - LP | 50000 | \$ 2,433 | 936 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 11 | SPS Incentive XES Adjustment to Target - LP | 50000 | 6,745 | 2,595 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 12 | SPS Linkage Period Escalator | 50000 | 120,054 | 46,186 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 13 | SPS Coal Handling Linkage Period Adjustment | 50135 | 7,854,694 | 3,078,185 | Adjusts coal handling expense to reflect contract changes and rail lease costs occurring in the Linkage Period |
| 14 | SPS Incentive XES Adjustment to Target - LP | 50170 | 2,364 | 926 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 15 | SPS Linkage Period Escalator | 50170 | 17,638 | 6,912 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 16 | SPS Incentive Adjustment to Target - LP | 50200 | 6,792 | 2,613 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 17 | SPS Linkage Period Escalator | 50200 | 260,857 | 100,355 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 18 | SPS Incentive Adjustment to Target - LP | 50500 | 5,225 | 2,010 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 19 | SPS Linkage Period Escalator | 50500 | 199,270 | 76,662 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 20 | SPS Incentive Adjustment to Target - LP | 50600 | 7,121 | 2,740 | This adjustment matches annual incentive expense to the 2023 target incentive level. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Linkage Period Adjustments Total Company | Linkage Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|--|--|--|
| 21 | SPS Incentive XES Adjustment to Target - LP | 50600 | 14,024 | 5,395 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 22 | SPS Linkage Period Escalator | 50600 | 338,086 | 130,066 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 23 | SPS NOx Amortization Linkage Period - 110k Deferred | 50902 | 36,091 | 36,091 | Includes \$110,000 of NOx allowances deferred in the Linkage Period |
| 24 | SPS NOx Amortization Linkage Period - Remaining Balance | 50902 | 558,785 | 558,785 | Includes additional NOx allowances expensed during the Linkage Period |
| 25 | Total Steam Production Operation | | \$ 9,430,178 | \$ 4,050,458 | |
| 26 | Steam Production Maintenance: | | | | |
| 27 | SPS Incentive Adjustment to Target - LP | 51000 | \$ 683 | \$ 268 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 28 | SPS Incentive XES Adjustment to Target - LP | 51000 | 347 | 136 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 29 | SPS Linkage Period Escalator | 51000 | 21,179 | 8,300 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 30 | SPS Incentive Adjustment to Target - LP | 51100 | 1,392 | 536 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 31 | SPS Linkage Period Escalator | 51100 | 43,234 | 16,633 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 32 | SPS Incentive Adjustment to Target - LP | 51200 | 4,765 | 1,867 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 33 | SPS Incentive XES Adjustment to Target - LP | 51200 | 2,762 | 1,082 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 34 | SPS Linkage Period Escalator | 51200 | 195,059 | 76,442 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 35 | SPS Incentive Adjustment to Target - LP | 51300 | 2,644 | 1,036 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 36 | SPS Incentive XES Adjustment to Target - LP | 51300 | 794 | 311 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 37 | SPS Linkage Period Escalator | 51300 | 101,371 | 39,726 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 38 | SPS Incentive Adjustment to Target - LP | 51400 | 4,279 | 1,646 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 39 | SPS Linkage Period Escalator | 51400 | 135,208 | 52,016 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Linkage Period Adjustments Total Company | Linkage Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|---|---|--|
| 40 | Total Steam Production Maintenance | | <u>\$ 513,717</u> | <u>\$ 200,000</u> | |
| 41 | Total Steam Production | | <u>\$ 9,943,896</u> | <u>\$ 4,250,458</u> | |
| 42 | Other Production Operation: | | | | |
| 43 | SPS Incentive XES Adjustment to Target - LP | 54600 | \$ 2,018 | \$ 776 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 44 | SPS Linkage Period Escalator | 54600 | 15,467 | 5,951 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 45 | SPS Incentive XES Adjustment to Target - LP | 54600W | 607 | 238 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 46 | SPS Linkage Period Escalator | 54600W | 3,997 | 1,566 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 47 | SPS Incentive Adjustment to Target - LP | 54800 | 265 | 102 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 48 | SPS Incentive XES Adjustment to Target - LP | 54800 | 332 | 128 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 49 | SPS Linkage Period Escalator | 54800 | 11,816 | 4,546 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 50 | SPS Incentive Adjustment to Target - LP | 54900 | 17 | 6 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 51 | SPS Incentive XES Adjustment to Target - LP | 54900 | 735 | 283 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 52 | SPS Linkage Period Escalator | 54900 | 6,532 | 2,513 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 53 | SPS K&M Generation LP Adj | 54900W | (1,379,803) | (540,733) | Adjusts generation O&M expense to reflect stepdowns in wind contracts |
| 54 | Total Other Production Operation | | <u>\$ (1,338,018)</u> | <u>\$ (524,624)</u> | |
| 55 | Other Production Maintenance: | | | | |
| 56 | SPS Incentive XES Adjustment to Target - LP | 55100 | \$ 1,855 | \$ 714 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 57 | SPS Linkage Period Escalator | 55100 | 13,070 | 5,028 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 58 | SPS Incentive XES Adjustment to Target - LP | 55100W | 1,086 | 425 | This adjustment matches annual incentive expense to the 2023 target incentive level. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Linkage Period Adjustments Total Company | Linkage Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|--|--|--|
| 59 | SPS Linkage Period Escalator | 55100W | 7,118 | 2,789 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 60 | SPS Incentive Adjustment to Target - LP | 55200 | 122 | 47 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 61 | SPS Linkage Period Escalator | 55200 | 4,269 | 1,642 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 62 | SPS Incentive Adjustment to Target - LP | 55200W | 0 | 0 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 63 | SPS Linkage Period Escalator | 55200W | 12 | 5 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 64 | SPS Incentive Adjustment to Target - LP | 55300 | 505 | 194 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 65 | SPS Incentive XES Adjustment to Target - LP | 55300 | 2,011 | 774 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 66 | SPS Linkage Period Escalator | 55300 | 32,204 | 12,389 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 67 | SPS Incentive Adjustment to Target - LP | 55300W | 2 | 1 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 68 | SPS Linkage Period Escalator | 55300W | 72 | 28 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 69 | SPS Incentive Adjustment to Target - LP | 55400 | 3 | 1 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| | SPS Incentive XES Adjustment to Target - LP | 55400 | (0) | (0) | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 70 | SPS Linkage Period Escalator | 55400 | 263 | 101 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 71 | SPS Incentive XES Adjustment to Target - LP | 55400W | 3 | 1 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 72 | SPS K&M Generation LP Adj | 55400W | (1,379,803) | (540,733) | Adjusts generation O&M expense to reflect stepdowns in wind contracts |
| 73 | SPS Linkage Period Escalator | 55400W | 16 | 6 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 74 | Total Other Production Maintenance | | \$ (1,317,193) | \$ (516,586) | |
| 75 | Total Other Production | | \$ (2,655,211) | \$ (1,041,210) | |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Linkage Period Adjustments Total Company | Linkage Period Adjustments New Mexico Retail | Explanation |
|----------|--|----------------|--|--|--|
| 76 | Other Power Supply: | | | | |
| 77 | SPS Incentive XES Adjustment to Target - LP | 55600 | \$ 3,160 | \$ 1,216 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 78 | SPS Linkage Period Escalator | 55600 | 27,542 | 10,596 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 79 | SPS Incentive XES Adjustment to Target - LP | 55700 | 6,262 | 2,409 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 80 | SPS Linkage Period Escalator | 55700 | 64,886 | 24,962 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 81 | Total Other Power Supply | | \$ 101,849 | \$ 39,183 | |
| 82 | Total Production Operations and Maintenance | | \$ 7,390,534 | \$ 3,248,430 | |
| 83 | Transmission Operations | | | | |
| 84 | SPS Incentive Adjustment to Target - LP | 56000 | \$ 312 | \$ 93 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 85 | SPS Incentive XES Adjustment to Target - LP | 56000 | 23,590 | 7,024 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 86 | SPS Linkage Period Escalator | 56000 | 200,319 | 59,643 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 87 | SPS Incentive Adjustment to Target - LP | 56110 | 29 | 9 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 88 | SPS Linkage Period Escalator | 56110 | 391 | 114 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 89 | SPS Incentive Adjustment to Target - LP | 56120 | 2,055 | 601 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 90 | SPS Incentive XES Adjustment to Target - LP | 56120 | 781 | 228 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 91 | SPS Linkage Period Escalator | 56120 | 85,545 | 25,015 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 92 | SPS Incentive XES Adjustment to Target - LP | 56160 | 79 | 23 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 93 | SPS Linkage Period Escalator | 56160 | 601 | 176 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 94 | SPS Incentive XES Adjustment to Target - LP | 56170 | 560 | 164 | This adjustment matches annual incentive expense to the 2023 target incentive level. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Linkage Period Adjustments Total Company | Linkage Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|--|--|--|
| 95 | SPS Linkage Period Escalator | 56170 | 3,938 | 1,152 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 96 | SPS Incentive Adjustment to Target - LP | 56200 | 1,637 | 487 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 97 | SPS Linkage Period Escalator | 56200 | 50,501 | 15,036 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 98 | SPS Incentive Adjustment to Target - LP | 56300 | 356 | 106 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 99 | SPS Incentive XES Adjustment to Target - LP | 56300 | 25 | 7 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 100 | SPS Linkage Period Escalator | 56300 | 14,028 | 4,177 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 101 | SPS Linkage Period Escalator | 56400 | 0 | 0 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 102 | SPS Linkage Period Escalator | 56400 | 14 | 4 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 103 | SPS Incentive Adjustment to Target - LP | 56600 | 1,742 | 519 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 104 | SPS Incentive XES Adjustment to Target - LP | 56600 | 1,884 | 561 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 105 | SPS Linkage Period Escalator | 56600 | 67,803 | 20,188 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 106 | Total Transmission Operations | | \$ 456,191 | \$ 135,327 | |
| 107 | Transmission Maintenance | | | | |
| 108 | SPS Incentive Adjustment to Target - LP | 57000 | \$ 558 | \$ 166 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 109 | SPS Linkage Period Escalator | 57000 | 20,219 | 6,020 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 110 | SPS Incentive Adjustment to Target - LP | 57100 | 7 | 2 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 111 | SPS Incentive XES Adjustment to Target - LP | 57100 | 237 | 71 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 112 | SPS Linkage Period Escalator | 57100 | 3,278 | 976 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Linkage Period Adjustments Total Company | Linkage Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|--|--|--|
| 113 | Total Transmission Maintenance | | <u>\$ 24,299</u> | <u>\$ 7,235</u> | |
| 114 | Total Transmission O&M | | <u>\$ 480,490</u> | <u>\$ 142,562</u> | |
| 115 | Regional Markets Expense | | | | |
| 116 | SPS Incentive Adjustment to Target - LP | 57510 | \$ (1) | \$ (0) | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 117 | SPS Incentive XES Adjustment to Target - LP | 57510 | 587 | 230 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 118 | SPS Linkage Period Escalator | 57510 | 4,294 | 1,683 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 119 | SPS Incentive XES Adjustment to Target - LP | 57520 | 1,541 | 604 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 120 | SPS Linkage Period Escalator | 57520 | 11,718 | 4,592 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 121 | SPS Incentive XES Adjustment to Target - LP | 57550 | 4 | 2 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 122 | SPS Linkage Period Escalator | 57550 | 27 | 11 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 123 | SPS Incentive XES Adjustment to Target - LP | 57560 | 4 | 2 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 124 | SPS Linkage Period Escalator | 57560 | 27 | 11 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 125 | Total Regional Markets Expense | | <u>\$ 18,202</u> | <u>\$ 7,133</u> | |
| 126 | Distribution Operations | | | | |
| 127 | SPS Incentive Adjustment to Target - LP | 58000 | \$ 3,561 | \$ 1,223 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 128 | SPS Incentive XES Adjustment to Target - LP | 58000 | 2,455 | 935 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 129 | SPS Linkage Period Escalator | 58000 | 146,245 | 52,214 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 130 | SPS Incentive XES Adjustment to Target - LP | 58100 | 432 | 165 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 131 | SPS Linkage Period Escalator | 58100 | 3,130 | 1,192 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |

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Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Linkage Period Adjustments Total Company | Linkage Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|--|--|--|
| 132 | SPS Incentive Adjustment to Target - LP | 58200 | 829 | 316 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 133 | SPS Linkage Period Escalator | 58200 | 25,296 | 9,637 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 134 | SPS Incentive Adjustment to Target - LP | 58300 | 894 | 205 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 135 | SPS Incentive XES Adjustment to Target - LP | 58300 | 250 | 95 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 136 | SPS Linkage Period Escalator | 58300 | 46,611 | 12,954 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 137 | SPS Incentive Adjustment to Target - LP | 58400 | 91 | 22 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 138 | SPS Linkage Period Escalator | 58400 | 4,445 | 1,240 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 139 | SPS Incentive Adjustment to Target - LP | 58500 | 362 | 138 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 140 | SPS Incentive XES Adjustment to Target - LP | 58500 | 85 | 32 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 141 | SPS Linkage Period Escalator | 58500 | 15,178 | 5,783 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 142 | SPS Incentive Adjustment to Target - LP | 58600 | 2,961 | 1,146 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 143 | SPS Incentive XES Adjustment to Target - LP | 58600 | 602 | 229 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 144 | SPS Linkage Period Escalator | 58600 | 109,355 | 42,650 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 145 | SPS Incentive Adjustment to Target - LP | 58700 | 514 | 196 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 146 | SPS Linkage Period Escalator | 58700 | 17,397 | 6,628 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 147 | SPS Incentive Adjustment to Target - LP | 58800 | 2,558 | 600 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 148 | SPS Incentive XES Adjustment to Target - LP | 58800 | 3,769 | 1,419 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 149 | SPS K&M Software LP Adj | 58800 | 478,858 | 182,438 | Adjusts software O&M expense to reflect costs associated with new software deployments and changes in software vendors |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Linkage Period Adjustments Total Company | Linkage Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|---|---|--|
| 150 | SPS Linkage Period Escalator | 58800 | 102,410 | 29,289 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 151 | Total Distribution Operations | | \$ 968,289 | \$ 350,748 | |
| 152 | Distribution Maintenance | | | | |
| 153 | SPS Incentive XES Adjustment to Target - LP | 59000 | \$ 52 | \$ 20 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 154 | SPS Linkage Period Escalator | 59000 | 413 | 157 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 155 | SPS Incentive Adjustment to Target - LP | 59200 | 210 | 80 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 156 | SPS Linkage Period Escalator | 59200 | 9,186 | 3,500 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 157 | SPS Incentive Adjustment to Target - LP | 59220 | (0) | (0) | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 158 | SPS Incentive Adjustment to Target - LP | 59300 | 1,840 | 414 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 159 | SPS Incentive XES Adjustment to Target - LP | 59300 | 617 | 235 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 160 | SPS K&M Distribution LP Adj | 59300 | 350,000 | 133,345 | Adjusts distribution O&M expense to reflect increase in vegetation management costs |
| 161 | SPS Linkage Period Escalator | 59300 | 124,810 | 32,424 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 162 | SPS Incentive Adjustment to Target - LP | 59400 | 59 | 11 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 163 | SPS Linkage Period Escalator | 59400 | 3,224 | 487 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 164 | SPS Incentive Adjustment to Target - LP | 59600 | 53 | 10 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 165 | SPS Linkage Period Escalator | 59600 | 1,809 | 431 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 166 | SPS Incentive Adjustment to Target - LP | 59700 | 74 | 25 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 167 | SPS Linkage Period Escalator | 59700 | 2,734 | 949 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 168 | SPS Incentive XES Adjustment to Target - LP | 59800 | 272 | (13) | This adjustment matches annual incentive expense to the 2023 target incentive level. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Linkage Period Adjustments Total Company | Linkage Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|---|---|--|
| 169 | SPS Linkage Period Escalator | 59800 | 2,348 | - | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 170 | Total Distribution Maintenance | | \$ 497,700 | \$ 172,074 | |
| 171 | Total Distribution O&M | | \$ 1,465,990 | \$ 522,822 | |
| 172 | Customer Accounting Expense: | | | | |
| 173 | SPS Incentive XES Adjustment to Target - LP | 90100 | \$ 146 | \$ 46 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 174 | SPS Linkage Period Escalator | 90100 | 1,007 | 316 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 175 | SPS Incentive Adjustment to Target - LP | 90200 | 3,835 | 1,204 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 176 | SPS Incentive XES Adjustment to Target - LP | 90200 | 606 | 190 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 177 | SPS Linkage Period Escalator | 90200 | 130,238 | 40,881 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 178 | SPS Incentive Adjustment to Target - LP | 90300 | 1,241 | 389 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 179 | SPS Incentive XES Adjustment to Target - LP | 90300 | 12,453 | 3,909 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 180 | SPS Linkage Period Escalator | 90300 | 138,120 | 43,355 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 181 | SPS Incentive Adjustment to Target - LP | 90500 | (5) | (2) | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 182 | SPS Incentive XES Adjustment to Target - LP | 90500 | 96 | 30 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 183 | SPS Linkage Period Escalator | 90500 | 641 | 201 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 184 | Total Customer Accounting Expense | | \$ 288,377 | \$ 90,520 | |
| 185 | Customer Service Expense: | | | | |
| 186 | SPS Incentive Adjustment to Target - LP | 90800 | \$ 2,678 | \$ 841 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 187 | SPS Incentive XES Adjustment to Target - LP | 90800 | 450 | 141 | This adjustment matches annual incentive expense to the 2023 target incentive level. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Linkage Period Adjustments Total Company | Linkage Period Adjustments New Mexico Retail | Explanation |
|----------|--|----------------|---|---|--|
| 188 | SPS Linkage Period Escalator | 90800 | 82,338 | 25,846 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 189 | SPS Linkage Period Escalator | 90804 | 48 | - | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 190 | SPS Incentive Adjustment to Target - LP | 91000 | (3) | (1) | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 191 | SPS Incentive XES Adjustment to Target - LP | 91000 | 26 | 8 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 192 | SPS Linkage Period Escalator | 91000 | 168 | 53 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 193 | Total Customer Service Expense | | \$ 85,705 | \$ 26,887 | |
| 194 | Sales Expense: | | | | |
| 195 | SPS Incentive Adjustment to Target - LP | 91200 | \$ 304 | \$ 96 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 196 | SPS Incentive XES Adjustment to Target - LP | 91200 | 198 | 62 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 197 | SPS Linkage Period Escalator | 91200 | 9,373 | 2,942 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 198 | SPS Incentive Adjustment to Target - LP | 91600 | (0) | (0) | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 199 | SPS Incentive XES Adjustment to Target - LP | 91600 | 3 | 1 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 200 | SPS Linkage Period Escalator | 91600 | 22 | 7 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 201 | Total Sales Expense | | \$ 9,900 | \$ 3,108 | |
| 202 | Total Customer Operation and Maintenance | | \$ 383,982 | \$ 120,516 | |
| 203 | <u>Administrative and General Expense</u> | | | | |
| 204 | SPS Incentive Adjustment to Target - LP | 92000 | \$ 1,857 | \$ 654 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 205 | SPS Incentive XES Adjustment to Target - LP | 92000 | 105,746 | 37,231 | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 206 | SPS Linkage Period Escalator | 92000 | 953,514 | 335,714 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Linkage Period Adjustments Total Company | Linkage Period Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|--|--|--|
| 207 | SPS Incentive XES Adjustment to Target - LP | 92100 | (112) | (40) | This adjustment matches annual incentive expense to the 2023 target incentive level. |
| 208 | SPS K&M Software LP Adj | 92100 | 2,806,873 | 988,247 | Adjusts software O&M expense to reflect costs associated with new software deployments and changes in software vendors |
| 209 | SPS K&M Shared Services LP Adj | 92400 | 994,814 | 346,222 | Adjusts shared service O&M expense to reflect increased hazard insurance costs |
| 210 | SPS K&M Shared Services LP Adj | 92500 | 2,205,932 | 776,667 | Adjusts shared service O&M expense to reflect increased hazard insurance costs |
| 211 | SPS Linkage Period Escalator | 92600 | 88 | 31 | Escalates labor expense based on anticipated base wage increases in the Linkage Period |
| 212 | SPS Pension and Benefits Linkage Period Adjustment | 92600 | (2,027,196) | (713,737) | Adjusts pension and benefits balances to forecast for the Linkage Period |
| 213 | Total Administrative and General Expense | | \$ 5,041,516 | \$ 1,770,989 | |
| 214 | Total Operations and Maintenance | | \$ 14,780,714 | \$ 5,812,452 | |
| 215 | Total Operations and Maintenance and Cost of Sales | | \$ 15,323,056 | \$ 6,023,121 | |

Note:

Please refer to the Direct Testimony of Stephanie N. Niemi for more information on Linkage Period adjustments.
Also see Attachment SNN-6, pages 2-53.

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Test Year Adjustments Total Company | Test Year Adjustments New Mexico Retail | Explanation |
|----------|--|----------------|-------------------------------------|---|---|
| 1 | <u>Cost of Sales</u> | | | | |
| 2 | <u>Purchased Power</u> | | | | |
| 3 | Energy: | | | | |
| 4 | SPS Purchased Capacity and Variable O&M Test Year | 55501 | \$ (114,451) | \$ (44,031) | Adjusts purchased capacity and variable O&M costs for changes in contract prices that will occur during the Test Year |
| 5 | SPS Purchased Capacity and Variable O&M Test Year | 55509BLHK | (48,956) | (19,185) | Adjusts purchased capacity and variable O&M costs for changes in contract prices that will occur during the Test Year |
| 6 | Total Energy | | \$ (163,407) | \$ (63,216) | |
| 7 | Total Purchased Power | | \$ (163,407) | \$ (63,216) | |
| 8 | Total Cost of Sales | | \$ (163,407) | \$ (63,216) | |
| 9 | <u>Operating & Maintenance Expenses</u> | | | | |
| 10 | Steam Production Operation: | | | | |
| 11 | SPS Incentive Adjustment to Target - TY | 50000 | \$ 2,530 | \$ 973 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 12 | SPS Incentive XES Adjustment to Target - TY | 50000 | 7,015 | 2,699 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 13 | SPS K&M Generation TY Adj | 50000 | (32) | (12) | Adjusts generation O&M expense to reflect stepdowns in wind contracts and plant retirements |
| 14 | SPS Test Year Escalator | 50000 | 138,744 | 53,377 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 15 | SPS Coal Handling Test Year Adjustment | 50135 | 1,263,781 | 495,265 | Adjusts coal handling expense to reflect contract changes and rail lease costs occurring in the Test Year |
| 16 | SPS Incentive XES Adjustment to Target - TY | 50170 | 2,458 | 963 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 17 | SPS Test Year Escalator | 50170 | 21,871 | 8,571 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 18 | SPS Incentive Adjustment to Target - TY | 50200 | 7,064 | 2,717 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 19 | SPS K&M Generation TY Adj | 50200 | (12,886) | (4,957) | Adjusts generation O&M expense to reflect stepdowns in wind contracts and plant retirements |
| 20 | SPS Test Year Escalator | 50200 | 286,159 | 110,089 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 21 | SPS Incentive Adjustment to Target - TY | 50500 | 5,433 | 2,090 | This adjustment matches annual incentive expense to the 2024 target incentive level. |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Test Year Adjustments Total Company | Test Year Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|-------------------------------------|---|---|
| 22 | SPS Test Year Escalator | 50500 | 218,598 | 84,098 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 23 | SPS Incentive Adjustment to Target - TY | 50600 | 7,406 | 2,849 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 24 | SPS Incentive XES Adjustment to Target - TY | 50600 | 14,585 | 5,611 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 25 | SPS K&M Generation TY Adj | 50600 | (4,625) | (1,779) | Adjusts generation O&M expense to reflect stepdowns in wind contracts and plant retirements |
| 26 | SPS Test Year Escalator | 50600 | 386,708 | 148,771 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 27 | SPS NOx Expense TY | 50902 | 1,703,094 | 667,428 | Includes additional NOx allowances anticipated to be expensed during the Test Year |
| 28 | SPS NOx Expense TY - 110k | 50902 | 110,000 | 43,108 | Includes \$110,000 of NOx allowances anticipated to be deferred in the Test Year |
| 29 | Total Steam Production Operation | | \$ 4,157,903 | \$ 1,621,861 | |
| 30 | Steam Production Maintenance: | | | | |
| 31 | SPS Incentive Adjustment to Target - TY | 51000 | \$ 710 | \$ 278 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 32 | SPS Incentive XES Adjustment to Target - TY | 51000 | 360 | 141 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 33 | SPS Test Year Escalator | 51000 | 23,558 | 9,232 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 34 | SPS Incentive Adjustment to Target - TY | 51100 | 1,448 | 557 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 35 | SPS K&M Generation TY Adj | 51100 | (16,222) | (6,241) | Adjusts generation O&M expense to reflect stepdowns in wind contracts and plant retirements |
| 36 | SPS Test Year Escalator | 51100 | 47,427 | 18,246 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 37 | SPS Incentive Adjustment to Target - TY | 51200 | 4,955 | 1,942 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 38 | SPS Incentive XES Adjustment to Target - TY | 51200 | 2,873 | 1,126 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 39 | SPS K&M Generation TY Adj | 51200 | (168) | (66) | Adjusts generation O&M expense to reflect stepdowns in wind contracts and plant retirements |
| 40 | SPS Test Year Escalator | 51200 | 216,934 | 85,015 | Escalates labor expense based on anticipated base wage increases in the Test Year |

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Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Test Year Adjustments Total Company | Test Year Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|-------------------------------------|---|---|
| 41 | SPS Incentive Adjustment to Target - TY | 51300 | 2,749 | 1,077 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 42 | SPS Incentive XES Adjustment to Target - TY | 51300 | 826 | 324 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 43 | SPS K&M Generation TY Adj | 51300 | (12,527) | (4,909) | Adjusts generation O&M expense to reflect stepdowns in wind contracts and plant retirements |
| 44 | SPS Test Year Escalator | 51300 | 111,982 | 43,885 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 45 | SPS Incentive Adjustment to Target - TY | 51400 | 4,450 | 1,712 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| | SPS K&M Generation TY Adj | 51400 | (9,286) | (3,573) | Adjusts generation O&M expense to reflect stepdowns in wind contracts and plant retirements |
| 46 | SPS Test Year Escalator | 51400 | 148,323 | 57,062 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 47 | Total Steam Production Maintenance | | \$ 528,394 | \$ 205,808 | |
| 48 | Total Steam Production | | \$ 4,686,297 | \$ 1,827,669 | |
| 49 | Other Production Operation: | | | | |
| 50 | SPS Incentive XES Adjustment to Target - TY | 54600 | \$ 2,099 | \$ 807 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 51 | SPS Test Year Escalator | 54600 | 19,180 | 7,379 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 52 | SPS Incentive XES Adjustment to Target - TY | 54600W | 632 | 248 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 53 | SPS Test Year Escalator | 54600W | 4,956 | 1,942 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 54 | SPS Incentive Adjustment to Target - TY | 54800 | 276 | 106 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 55 | SPS Incentive XES Adjustment to Target - TY | 54800 | 345 | 133 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 56 | SPS Test Year Escalator | 54800 | 13,370 | 5,143 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 57 | SPS Incentive Adjustment to Target - TY | 54900 | 17 | 7 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 58 | SPS Incentive XES Adjustment to Target - TY | 54900 | 764 | 294 | This adjustment matches annual incentive expense to the 2024 target incentive level. |

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Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Test Year Adjustments Total Company | Test Year Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|--|--|---|
| 59 | SPS Test Year Escalator | 54900 | 7,964 | 3,064 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 60 | SPS K&M Generation TY Adj | 54900W | (511,020) | (200,264) | Adjusts generation O&M expense to reflect stepdowns in wind contracts and plant retirements |
| 61 | Total Other Production Operation | | <u>\$ (461,419)</u> | <u>\$ (181,142)</u> | |
| 62 | Other Production Maintenance: | | | | |
| 63 | SPS Incentive XES Adjustment to Target - TY | 55100 | \$ 1,929 | \$ 742 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 64 | SPS Test Year Escalator | 55100 | 16,207 | 6,235 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 65 | SPS Incentive XES Adjustment to Target - TY | 55100W | 1,129 | 442 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 66 | SPS Test Year Escalator | 55100W | 8,826 | 3,459 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 67 | SPS Incentive Adjustment to Target - TY | 55200 | 127 | 49 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 68 | SPS Test Year Escalator | 55200 | 4,683 | 1,802 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 69 | SPS Incentive Adjustment to Target - TY | 55200W | 0 | 0 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 70 | SPS Test Year Escalator | 55200W | 13 | 5 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 71 | SPS Incentive Adjustment to Target - TY | 55300 | 525 | 202 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 72 | SPS Incentive XES Adjustment to Target - TY | 55300 | 2,092 | 805 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 73 | SPS Test Year Escalator | 55300 | 37,485 | 14,421 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 74 | SPS Incentive Adjustment to Target - TY | 55300W | 2 | 1 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 75 | SPS Test Year Escalator | 55300W | 79 | 31 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 76 | SPS Incentive Adjustment to Target - TY | 55400 | 3 | 1 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 77 | SPS Incentive XES Adjustment to Target - TY | 55400 | (0) | (0) | This adjustment matches annual incentive expense to the 2024 target incentive level. |

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Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Test Year Adjustments Total Company | Test Year Adjustments New Mexico Retail | Explanation |
|----------|--|----------------|-------------------------------------|---|---|
| 78 | SPS Test Year Escalator | 55400 | 288 | 111 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 79 | SPS Incentive XES Adjustment to Target - TY | 55400W | 3 | 1 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 80 | SPS K&M Generation TY Adj | 55400W | (511,020) | (200,264) | Adjusts generation O&M expense to reflect stepdowns in wind contracts and plant retirements |
| 81 | SPS Test Year Escalator | 55400W | 20 | 8 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 82 | Total Other Production Maintenance | | \$ (437,608) | \$ (171,950) | |
| 83 | Total Other Production | | \$ (899,027) | \$ (353,091) | |
| 84 | Other Power Supply: | | | | |
| 85 | SPS Incentive XES Adjustment to Target - TY | 55600 | \$ 3,286 | \$ 1,264 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 86 | SPS Test Year Escalator | 55600 | 34,152 | 13,139 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 87 | SPS Incentive XES Adjustment to Target - TY | 55700 | 6,512 | 2,505 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 88 | SPS Test Year Escalator | 55700 | 80,459 | 30,953 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 89 | Total Other Power Supply | | \$ 124,409 | \$ 47,862 | |
| 90 | Total Production Operations and Maintenance | | \$ 3,911,678 | \$ 1,522,439 | |
| 91 | Transmission Operations | | | | |
| 92 | SPS Incentive Adjustment to Target - TY | 56000 | \$ 324 | \$ 97 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 93 | SPS Incentive XES Adjustment to Target - TY | 56000 | 24,533 | 7,305 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 94 | SPS Test Year Escalator | 56000 | 245,124 | 72,984 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 95 | SPS Incentive Adjustment to Target - TY | 56110 | 30 | 9 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 96 | SPS Test Year Escalator | 56110 | 429 | 125 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 97 | SPS Incentive Adjustment to Target - TY | 56120 | 2,137 | 625 | This adjustment matches annual incentive expense to the 2024 target incentive level. |

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Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Test Year Adjustments Total Company | Test Year Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|-------------------------------------|---|--|
| 98 | SPS Incentive XES Adjustment to Target - TY | 56120 | 813 | 238 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 99 | SPS Test Year Escalator | 56120 | 94,637 | 27,673 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 100 | SPS Incentive XES Adjustment to Target - TY | 56160 | 83 | 24 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 101 | SPS Test Year Escalator | 56160 | 745 | 218 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 102 | SPS Incentive XES Adjustment to Target - TY | 56170 | 582 | 170 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 103 | SPS Test Year Escalator | 56170 | 4,883 | 1,428 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 104 | SPS Incentive Adjustment to Target - TY | 56200 | 1,702 | 507 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 105 | SPS Test Year Escalator | 56200 | 55,399 | 16,495 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 106 | SPS Incentive Adjustment to Target - TY | 56300 | 371 | 110 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 107 | SPS Incentive XES Adjustment to Target - TY | 56300 | 26 | 8 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 108 | SPS Test Year Escalator | 56300 | 15,416 | 4,590 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 109 | SPS Incentive Adjustment to Target - TY | 56400 | 1 | 0 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 110 | SPS Test Year Escalator | 56400 | 15 | 5 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 111 | SPS Incentive Adjustment to Target - TY | 56600 | 1,812 | 539 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 112 | SPS Incentive XES Adjustment to Target - TY | 56600 | 1,959 | 583 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 113 | SPS Test Year Escalator | 56600 | 76,312 | 22,721 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 114 | Total Transmission Operations | | \$ 527,334 | \$ 156,454 | |
| 115 | Transmission Maintenance | | | | |
| 116 | SPS Incentive Adjustment to Target - TY | 57000 | \$ 580 | \$ 173 | This adjustment matches annual incentive expense to the 2024 target incentive level. |

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Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Test Year Adjustments Total Company | Test Year Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|--|--|--|
| 117 | SPS Test Year Escalator | 57000 | 22,180 | 6,604 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 118 | SPS Incentive Adjustment to Target - TY | 57100 | 8 | 2 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 119 | SPS Incentive XES Adjustment to Target - TY | 57100 | 247 | 73 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 120 | SPS Test Year Escalator | 57100 | 3,836 | 1,142 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 121 | Total Transmission Maintenance | | \$ 26,851 | \$ 7,995 | |
| 122 | Total Transmission O&M | | \$ 554,185 | \$ 164,449 | |
| 123 | Regional Markets Expense | | | | |
| 124 | SPS Incentive Adjustment to Target - TY | 57510 | \$ (1) | \$ (0) | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 125 | SPS Incentive XES Adjustment to Target - TY | 57510 | 611 | 239 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 126 | SPS Test Year Escalator | 57510 | 5,326 | 2,087 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 127 | SPS Incentive XES Adjustment to Target - TY | 57520 | 1,602 | 628 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 128 | SPS Test Year Escalator | 57520 | 14,531 | 5,695 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 129 | SPS Incentive XES Adjustment to Target - TY | 57550 | 4 | 2 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 130 | SPS Test Year Escalator | 57550 | 33 | 13 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 131 | SPS Incentive XES Adjustment to Target - TY | 57560 | 4 | 2 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 132 | SPS Test Year Escalator | 57560 | 33 | 13 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 133 | Total Regional Markets Expense | | \$ 22,144 | \$ 8,678 | |
| 134 | Distribution Operations | | | | |
| 135 | SPS Incentive Adjustment to Target - TY | 58000 | \$ 3,703 | \$ 1,272 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 136 | SPS Incentive XES Adjustment to Target - TY | 58000 | 2,553 | 973 | This adjustment matches annual incentive expense to the 2024 target incentive level. |

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Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Test Year Adjustments Total Company | Test Year Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|-------------------------------------|---|--|
| 137 | SPS K&M Distribution TY Adj | 58000 | 849,346 | 323,589 | Adjusts distribution O&M expense to reflect increase in vegetation management costs and increased maintenance on new capital |
| 138 | SPS Test Year Escalator | 58000 | 165,330 | 59,145 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 139 | SPS Incentive XES Adjustment to Target - TY | 58100 | 449 | 171 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 140 | SPS Test Year Escalator | 58100 | 3,881 | 1,479 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 141 | SPS Incentive Adjustment to Target - TY | 58200 | 862 | 329 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 142 | SPS Test Year Escalator | 58200 | 27,750 | 10,572 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 143 | SPS Incentive Adjustment to Target - TY | 58300 | 930 | 213 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 144 | SPS Incentive XES Adjustment to Target - TY | 58300 | 260 | 99 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| | SPS K&M Distribution TY Adj | 58300 | (218,439) | (83,222) | Adjusts distribution O&M expense to reflect increase in vegetation management costs and increased maintenance on new capital |
| 145 | SPS Test Year Escalator | 58300 | 51,397 | 14,311 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 146 | SPS Incentive Adjustment to Target - TY | 58400 | 95 | 23 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 147 | SPS K&M Distribution TY Adj | 58400 | 295,016 | 112,397 | Adjusts distribution O&M expense to reflect increase in vegetation management costs and increased maintenance on new capital |
| 148 | SPS Test Year Escalator | 58400 | 4,876 | 1,360 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 149 | SPS Incentive Adjustment to Target - TY | 58500 | 377 | 144 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 150 | SPS Incentive XES Adjustment to Target - TY | 58500 | 89 | 34 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 151 | SPS Test Year Escalator | 58500 | 16,744 | 6,379 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 152 | SPS Incentive Adjustment to Target - TY | 58600 | 3,079 | 1,191 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 153 | SPS Incentive XES Adjustment to Target - TY | 58600 | 626 | 239 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 154 | SPS Test Year Escalator | 58600 | 120,608 | 47,033 | Escalates labor expense based on anticipated base wage increases in the Test Year |

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Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Test Year Adjustments Total Company | Test Year Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|--|--|--|
| 155 | SPS Incentive Adjustment to Target - TY | 58700 | 535 | 204 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 156 | SPS Test Year Escalator | 58700 | 19,085 | 7,271 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 157 | SPS Incentive Adjustment to Target - TY | 58800 | 2,661 | 624 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 158 | SPS Incentive XES Adjustment to Target - TY | 58800 | 3,919 | 1,476 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 159 | SPS Test Year Escalator | 58800 | 116,343 | 33,638 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 160 | Total Distribution Operations | | \$ 1,472,075 | \$ 540,944 | |
| 161 | Distribution Maintenance | | | | |
| 162 | SPS Incentive XES Adjustment to Target - TY | 59000 | \$ 54 | \$ 20 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 163 | SPS Test Year Escalator | 59000 | 512 | 195 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 164 | SPS Incentive Adjustment to Target - TY | 59200 | 218 | 83 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 165 | SPS Test Year Escalator | 59200 | 10,076 | 3,839 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 166 | SPS Incentive Adjustment to Target - TY | 59220 | (0) | (0) | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 167 | SPS Incentive Adjustment to Target - TY | 59300 | 1,913 | 431 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 168 | SPS Incentive XES Adjustment to Target - TY | 59300 | 642 | 245 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 169 | SPS K&M Distribution TY Adj | 59300 | 350,000 | 133,345 | Adjusts distribution O&M expense to reflect increase in vegetation management costs and increased maintenance on new capital |
| 170 | SPS Test Year Escalator | 59300 | 137,585 | 35,823 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 171 | SPS Incentive Adjustment to Target - TY | 59400 | 61 | 12 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 172 | SPS K&M Distribution TY Adj | 59400 | (55,924) | (21,306) | Adjusts distribution O&M expense to reflect increase in vegetation management costs and increased maintenance on new capital |
| 173 | SPS Test Year Escalator | 59400 | 3,537 | 534 | Escalates labor expense based on anticipated base wage increases in the Test Year |

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Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Test Year Adjustments Total Company | Test Year Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|-------------------------------------|---|---|
| 174 | SPS Incentive Adjustment to Target - TY | 59600 | 55 | 11 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 175 | SPS Test Year Escalator | 59600 | 1,985 | 472 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 176 | SPS Incentive Adjustment to Target - TY | 59700 | 77 | 26 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 177 | SPS Test Year Escalator | 59700 | 3,000 | 1,041 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 178 | SPS Incentive XES Adjustment to Target - TY | 59800 | 283 | (14) | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 179 | SPS Test Year Escalator | 59800 | 2,912 | - | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 180 | Total Distribution Maintenance | | \$ 456,986 | \$ 154,757 | |
| 181 | Total Distribution O&M | | \$ 1,929,061 | \$ 695,701 | |
| 182 | Customer Accounting Expense: | | | | |
| 183 | SPS Incentive XES Adjustment to Target - TY | 90100 | \$ 152 | \$ 48 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 184 | SPS Test Year Escalator | 90100 | 1,249 | 392 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 185 | SPS Incentive Adjustment to Target - TY | 90200 | 3,988 | 1,252 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 186 | SPS Incentive XES Adjustment to Target - TY | 90200 | 630 | 198 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 187 | SPS Test Year Escalator | 90200 | 143,507 | 45,046 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 188 | SPS Incentive Adjustment to Target - TY | 90300 | 1,290 | 405 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 189 | SPS Incentive XES Adjustment to Target - TY | 90300 | 12,951 | 4,065 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 190 | SPS Test Year Escalator | 90300 | 165,781 | 52,038 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 191 | SPS K&M Shared Services TY Adj | 90400 | 1,092,691 | 342,996 | Adjusts shared service O&M expense to reflect increased hazard insurance costs, as well as gross up PUC fees and bad debt |
| 192 | SPS Incentive Adjustment to Target - TY | 90500 | (6) | (2) | This adjustment matches annual incentive expense to the 2024 target incentive level. |

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Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Test Year Adjustments Total Company | Test Year Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|--|--|--|
| 193 | SPS Incentive XES Adjustment to Target - TY | 90500 | 100 | 31 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 194 | SPS Test Year Escalator | 90500 | 801 | 251 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 195 | Total Customer Accounting Expense | | \$ 1,423,135 | \$ 446,721 | |
| 196 | Customer Service Expense: | | | | |
| 197 | SPS Incentive Adjustment to Target - TY | 90800 | \$ 2,785 | \$ 874 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 198 | SPS Incentive XES Adjustment to Target - TY | 90800 | 468 | 147 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 199 | SPS Test Year Escalator | 90800 | 90,883 | 28,528 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 200 | SPS Test Year Escalator | 90804 | 59 | - | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 201 | SPS Incentive Adjustment to Target - TY | 91000 | (3) | (1) | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 202 | SPS Incentive XES Adjustment to Target - TY | 91000 | 27 | 8 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 203 | SPS Test Year Escalator | 91000 | 212 | 67 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 204 | Total Customer Service Expense | | \$ 94,431 | \$ 29,623 | |
| 205 | Sales Expense: | | | | |
| 206 | SPS Incentive Adjustment to Target - TY | 91200 | \$ 317 | \$ 99 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 207 | SPS Incentive XES Adjustment to Target - TY | 91200 | 206 | 65 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 208 | SPS Test Year Escalator | 91200 | 10,374 | 3,256 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 209 | SPS Incentive Adjustment to Target - TY | 91600 | (0) | (0) | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 210 | SPS Incentive XES Adjustment to Target - TY | 91600 | 3 | 1 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 211 | SPS Test Year Escalator | 91600 | 27 | 9 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 212 | Total Sales Expense | | \$ 10,927 | \$ 3,430 | |

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

| Line No. | Description | FERC Acct. No. | Test Year Adjustments Total Company | Test Year Adjustments New Mexico Retail | Explanation |
|----------|---|----------------|--|--|---|
| 213 | Total Customer Operation and Maintenance | | \$ 1,528,493 | \$ 479,774 | |
| 214 | Administrative and General Expense | | | | |
| 215 | SPS Incentive Adjustment to Target - TY | 92000 | \$ 1,932 | \$ 680 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 216 | SPS Incentive XES Adjustment to Target - TY | 92000 | 109,976 | 38,720 | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 217 | SPS Test Year Escalator | 92000 | 1,160,193 | 408,482 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 218 | SPS Incentive Adjustment to Target - TY | 92100 | - | - | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 219 | SPS Incentive XES Adjustment to Target - TY | 92100 | (117) | (41) | This adjustment matches annual incentive expense to the 2024 target incentive level. |
| 220 | SPS K&M Software TY Adj | 92100 | 144,521 | 50,883 | Adjusts software O&M expense to reflect changes in software vendors |
| 221 | SPS K&M Shared Services TY Adj | 92400 | 525,949 | 183,045 | Adjusts shared service O&M expense to reflect increased hazard insurance costs, as well as gross up PUC fees and bad debt |
| 222 | SPS K&M Shared Services TY Adj | 92500 | 1,385,372 | 487,763 | Adjusts shared service O&M expense to reflect increased hazard insurance costs, as well as gross up PUC fees and bad debt |
| 223 | SPS Pension and Benefits Test Year Adjustment | 92600 | (1,713,389) | (603,252) | Adjusts pension and benefits costs to forecast for the Test Year |
| 224 | SPS Test Year Escalator | 92600 | 94 | 33 | Escalates labor expense based on anticipated base wage increases in the Test Year |
| 225 | SPS Include Rate Case Expenses | 92801R | 2,683,868 | 2,683,868 | Adds rate case expenses expected to be incurred in this case |
| 226 | SPS K&M Shared Services TY Adj | 92801R | 1,135,752 | 1,135,752 | Adjusts shared service O&M expense to reflect increased hazard insurance costs, as well as gross up PUC fees and bad debt |
| 227 | Total Administrative and General Expense | | \$ 5,434,149 | \$ 4,385,933 | |
| 228 | Total Operations and Maintenance | | \$ 13,379,710 | \$ 7,256,973 | |
| 229 | Total Operations and Maintenance and Cost of Sales | | \$ 13,216,303 | \$ 7,193,757 | |

Note:
Please refer to the Direct Testimony of Stephanie N. Niemi for more information on Test Year adjustments.
Also see Attachment SNN-6, pages 2-53.