

DOCKET NO. 51802

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

**UPDATE TESTIMONY
of
ADAM R. DIETENBERGER**

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: DietenbergerRRUpdate.docX; Total Pages: 67)

Table of Contents¹

GLOSSARY OF ACRONYMS AND DEFINED TERMS.....	5
LIST OF ATTACHMENTS	6
I. WITNESS IDENTIFICATION	7
II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS.....	8
V. UPDATED AFFILIATE EXPENSES FOR THE CHIEF EXECUTIVE OFFICER CLASS OF SERVICES.....	11
A. SUMMARY OF AFFILIATE EXPENSES FOR THE CHIEF EXECUTIVE OFFICER CLASS OF SERVICES.....	11
C. THE CHIEF EXECUTIVE OFFICER AFFILIATE CLASS OF SERVICES ARE PROVIDED AT A REASONABLE COST	12
1. ADDITIONAL EVIDENCE	13
3. COST TRENDS.....	13
4. STAFFING TRENDS.....	14
D. THE COSTS FOR THE CHIEF EXECUTIVE OFFICER AFFILIATE CLASS OF SERVICES ARE PRICED IN A FAIR MANNER.....	14
VII. UPDATED AFFILIATE EXPENSES FOR THE CHIEF CUSTOMER AND INNOVATION OFFICER CLASS OF SERVICES.....	15
A. SUMMARY OF AFFILIATE EXPENSES FOR THE CHIEF CUSTOMER AND INNOVATION OFFICER CLASS OF SERVICES	15
C. THE CHIEF CUSTOMER AND INNOVATION OFFICER AFFILIATE CLASS OF SERVICES ARE PROVIDED AT A REASONABLE COST	16

¹ For ease of cross-referencing this update testimony with the original direct testimony filed on February 8, 2021, the sections and subsections in this update testimony correspond with the original sections and subsections in the original direct testimony.

	1. ADDITIONAL EVIDENCE	16
	3. COST TRENDS.....	17
	4. STAFFING TRENDS.....	18
D.	THE COSTS FOR THE CHIEF CUSTOMER AND INNOVATION OFFICER AFFILIATE CLASS OF SERVICES ARE PRICED IN A FAIR MANNER	18
VIII.	UPDATED AFFILIATE EXPENSES FOR THE CORPORATE OTHER CLASS OF SERVICES.....	19
A.	SUMMARY OF AFFILIATE EXPENSES FOR THE CORPORATE OTHER CLASS OF SERVICES	19
C.	THE CORPORATE OTHER AFFILIATE CLASS OF SERVICES ARE PROVIDED AT A REASONABLE COST	20
D.	THE COSTS FOR THE CORPORATE OTHER AFFILIATE CLASS OF SERVICES ARE PRICED IN A FAIR MANNER.....	21
IX.	UPDATED AFFILIATE EXPENSES FOR THE RISK MANAGEMENT AND AUDIT SERVICES CLASS OF SERVICES	22
A.	SUMMARY OF AFFILIATE EXPENSES FOR THE RISK MANAGEMENT AND AUDIT SERVICES CLASS OF SERVICES	22
C.	THE RISK MANAGEMENT AND AUDIT SERVICES AFFILIATE CLASS OF SERVICES ARE PROVIDED AT A REASONABLE COST	23
	1. ADDITIONAL EVIDENCE	23
	3. COST TRENDS.....	24
	4. STAFFING TRENDS.....	24
D.	THE COSTS FOR THE RISK MANAGEMENT AND AUDIT SERVICES AFFILIATE CLASS OF SERVICES ARE PRICED IN A FAIR MANNER	25
X.	UPDATED AFFILIATE EXPENSES FOR THE CHIEF FINANCIAL OFFICER CLASS OF SERVICES.....	26
A.	SUMMARY OF AFFILIATE EXPENSES FOR THE CHIEF FINANCIAL OFFICER CLASS OF SERVICES.....	26
C.	THE CHIEF FINANCIAL OFFICER AFFILIATE CLASS OF SERVICES ARE PROVIDED AT A REASONABLE COST	27
	1. ADDITIONAL EVIDENCE	27
	3. COST TRENDS.....	28
	4. STAFFING TRENDS.....	28
D.	THE COSTS FOR THE CHIEF FINANCIAL OFFICER AFFILIATE CLASS OF SERVICES ARE PRICED IN A FAIR MANNER.....	29
XI.	UPDATED AFFILIATE EXPENSES FOR THE CONTROLLER CLASS OF SERVICES	30
A.	SUMMARY OF AFFILIATE EXPENSES FOR THE CONTROLLER CLASS OF SERVICES	30
C.	THE CONTROLLER AFFILIATE CLASS OF SERVICES ARE PROVIDED AT A REASONABLE COST	31
	1. ADDITIONAL EVIDENCE	31

	3. COST TRENDS.....	32
	4. STAFFING TRENDS.....	32
D.	THE COSTS FOR THE CONTROLLER AFFILIATE CLASS OF SERVICES ARE PRICED IN A FAIR MANNER.....	33
XII.	UPDATED AFFILIATE EXPENSES FOR THE FINANCE & CORPORATE DEVELOPMENT CLASS OF SERVICES.....	34
A.	SUMMARY OF AFFILIATE EXPENSES FOR THE FINANCE & CORPORATE DEVELOPMENT CLASS OF SERVICES	34
C.	THE FINANCE & CORPORATE DEVELOPMENT AFFILIATE CLASS OF SERVICES ARE PROVIDED AT A REASONABLE COST	35
	1. ADDITIONAL EVIDENCE	35
	3. COST TRENDS.....	36
	4. STAFFING TRENDS.....	36
D.	THE COSTS FOR THE FINANCE & CORPORATE DEVELOPMENT AFFILIATE CLASS OF SERVICES ARE PRICED IN A FAIR MANNER	37
XIII.	UPDATED AFFILIATE EXPENSES FOR THE INVESTOR RELATIONS CLASS OF SERVICES.....	38
A.	SUMMARY OF AFFILIATE EXPENSES FOR THE INVESTOR RELATIONS CLASS OF SERVICES	38
C.	THE INVESTOR RELATIONS AFFILIATE CLASS OF SERVICES ARE PROVIDED AT A REASONABLE COST	39
	2. COST TRENDS.....	39
	3. STAFFING TRENDS.....	40
D.	THE COSTS FOR THE INVESTOR RELATIONS AFFILIATE CLASS OF SERVICES ARE PRICED IN A FAIR MANNER.....	40
XIV.	UPDATED AFFILIATE EXPENSES FOR THE TAX SERVICES CLASS OF SERVICES	41
A.	SUMMARY OF AFFILIATE EXPENSES FOR THE TAX SERVICES CLASS OF SERVICES	41
C.	THE TAX SERVICES AFFILIATE CLASS OF SERVICES ARE PROVIDED AT A REASONABLE COST	42
	1. ADDITIONAL EVIDENCE	42
	3. COST TRENDS.....	43
	4. STAFFING TRENDS.....	43
D.	THE COSTS FOR THE TAX SERVICES AFFILIATE CLASS OF SERVICES ARE PRICED IN A FAIR MANNER.....	44
XV.	UPDATED AFFILIATE EXPENSES FOR THE TREASURER CLASS OF SERVICES.....	45
A.	SUMMARY OF AFFILIATE EXPENSES FOR THE TREASURER CLASS OF SERVICES	45
C.	THE TREASURER AFFILIATE CLASS OF SERVICES ARE PROVIDED AT A REASONABLE COST.....	46

2. COST TRENDS.....	46
3. STAFFING TRENDS.....	47
D. THE COSTS FOR THE TREASURER AFFILIATE CLASS OF SERVICES ARE PRICED IN A FAIR MANNER.....	47
AFFIDAVIT	48
CERTIFICATE OF SERVICE	49
TESTIMONY ATTACHMENTS:	
Attachment ARD-RR-U1 (<i>filename: ARD-RR-U1.xlsx</i>).....	50
Attachment ARD-RR-UA (<i>filename: ARD-RR-UABCD.xlsx</i>).....	54
Attachment ARD-RR-UB(CD) (<i>filename: ARD-RR-UABCD.xlsx</i>).....	61
Attachment ARD-RR-UC (<i>filename: ARD-RR-UABCD.xlsx</i>).....	62
Attachment ARD-RR-UD (<i>filename: ARD-RR-UABCD.xlsx</i>).....	64

GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
CFO	Chief Financial Officer
O&M	Operation and Maintenance
SPS	Southwestern Public Service Company, a New Mexico corporation
Total Company or total company	Total SPS (before any jurisdictional allocation)
Update Period	October 1, 2020 through December 31, 2020
Updated Test Year	January 1, 2020 through December 31, 2020
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
ARD-RR-U1	Property & Auto Liability Insurance Expense (Filename: ARD-RR-U1.xlsx)
ARD-RR-UA (Updated Test Year)	Summary of XES Expenses to SPS by Affiliate Class and Billing Method (Filename: ARD-RR-UABCD.xlsx)
ARD-RR-UB(CD) (Updated Test Year)	XES Expenses by Affiliate Class, Activity, Billing Method, and FERC Account (Filename: ARD-RR-UABCD.xlsx)
ARD-RR-UC (Updated Test Year)	Exclusions from XES Expenses to SPS by Affiliate Class and FERC Account (Filename: ARD-RR-UABCD.xlsx)
ARD-RR-UD (Updated Test Year)	Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account (Filename: ARD-RR-UABCD.xlsx)

**UPDATE TESTIMONY
OF
ADAM R. DIETENBERGER**

I. WITNESS IDENTIFICATION

1
2 **Q. Please state your name and business address.**

3 A. My name is Adam R. Dietenberger. My business address is 401 Nicollet Mall,
4 Minneapolis, Minnesota 55401.

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

6 A. I am employed by Xcel Energy Services Inc. (“XES”) as the Director, Business
7 Area Finance, Shared Services.

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

9 A. I am filing testimony on behalf of Southwestern Public Service Company, a New
10 Mexico corporation (“SPS”).

11 **Q. Are you the same Adam R. Dietenberger who filed direct testimony on behalf**
12 **of SPS in this docket?**

13 A. Yes.

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A. As explained in SPS's direct testimony, SPS is using an Updated Test Year in this case. The Updated Test Year is the period from January 1, 2020 through December 31, 2020. Because of the timing of the filing of this case, certain costs for the period from October 1, 2020 through December 31, 2020 ("Update Period") in my direct testimony were estimated. My assignment in this update testimony is to replace those estimated costs with actual costs. The result of this update is that the Updated Test Year now consists of only actual information, and no estimates. For ease of cross-referencing this update testimony with my direct testimony filed on February 8, 2021, the sections and subsections in this update testimony correspond with the original sections and subsections in my direct testimony.

Regarding the affiliate costs I support, my direct testimony provided actual figures for October and November 2020 and estimated figures for June based on the forecasted budget for the following classes: Chief Executive Officer, Chief Customer and Innovation Officer, Corporate Other, Risk Management and Audit Services, Chief Financial Officer (“CFO”), Controller, Finance & Corporate Development, Investor Relations, Tax Services, and Treasurer. In this testimony, I replace the December 2020 estimates with actuals. In addition, the October

1 through December 2020 expenses have now gone through the full pro forma
2 adjustment review process. Thus, I provide updated figures for those Update Period
3 expenses. My update testimony includes Attachments ARD-RR-UA through
4 ARD-RR-UD in support of the affiliate costs I support.

5 **Q. Please summarize your update testimony and recommendations.**

6 A. ***Native Costs*** – The amounts included in Attachment ARD-RR-U1 represent, at a
7 total company level, reasonable and necessary costs incurred directly by SPS for
8 property and auto liability insurance that are reasonable and necessary to support
9 SPS’s ability to provide electric service to its Texas retail customers. I recommend
10 the Public Utility Commission of Texas approve those costs for the reasons
11 discussed in my direct testimony.

12 ***Affiliate Costs*** – The estimated Updated Test Year costs (total SPS before
13 jurisdictional allocations, or “total company”) that SPS sought to recover for the
14 services of the following affiliate classes were:

- 15 • Chief Executive Officer: \$1,377,142;
- 16 • Chief Customer and Innovation Officer: \$3,615,663;
- 17 • Corporate Other: \$1,345,002;
- 18 • Risk Management and Audit Services: \$995,640;
- 19 • CFO: \$177,599;
- 20 • Controller: \$3,800,696;
- 21 • Finance & Corporate Development: \$3,122,246;
- 22 • Investor Relations: \$214,749;
- 23 • Tax Services: \$626,455; and,
- 24 • Treasurer: \$2,888,256.

1 The actual Updated Test Year costs that SPS seeks to recover for the services of
2 the following affiliate classes are:

- 3 • Chief Executive Officer: \$772,540;
- 4 • Chief Customer and Innovation Officer: \$2,433,248;
- 5 • Corporate Other: \$1,414,583;
- 6 • Risk Management and Audit Services: \$1,003,993;
- 7 • CFO: \$102,823;
- 8 • Controller: \$3,786,700;
- 9 • Finance & Corporate Development: \$3,084,549;
- 10 • Investor Relations: \$234,966;
- 11 • Tax Services: \$607,925; and,
- 12 • Treasurer: \$2,857,697.

13 Please refer to Attachments ARD-RR-UA through ARD-RR-UD. The actual costs
14 are reasonable and necessary for the reasons provided in my direct testimony and
15 this testimony.

16 **Q. Were Attachments ARD-RR-U1 and ARD-RR-UA through ARD-RR-UD**
17 **prepared by you or under your direct supervision and control?**

18 A. Attachment ARD-RR-U1 was prepared by SPS witness Stephanie N. Niemi and
19 her staff and is based on the cost of service study. My staff and I have reviewed
20 the attachment and I believe it to be accurate. Attachments ARD-RR-UA through
21 ARD-RR-UD were prepared as described by SPS witness Ross L. Baumgarten. My
22 staff and I have reviewed these attachments and I believe them to be accurate.
23 Although the information I have described regarding Attachments ARD-RR-UA
24 through ARD-RR-UD is also present in Mr. Baumgarten's attachments, I have
25 presented this information in the attachments to my update testimony for the
26 convenience of those reviewing it.

**V. UPDATED AFFILIATE EXPENSES FOR THE CHIEF
EXECUTIVE OFFICER CLASS OF SERVICES**

**A. Summary of Affiliate Expenses for the Chief Executive Officer
Class of Services**

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the Chief Executive Officer affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Chief Executive Officer affiliate class.

Table ARD-RR-U1²

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Chief Executive Officer	\$10,592,403	\$772,540	0%	100%

Q. Please describe the updated attachments that support the information provided on Table ARD-RR-U1.

A. Attachments ARD-RR-UA through ARD-RR-UD present the updated information about the requested SPS affiliate expenses for the Chief Executive Officer affiliate class. The detailed descriptions for Attachments ARD-RR-A through ARD-RR-D that were provided in my direct testimony remain applicable to these updated attachments.

² **Total XES Class Expenses** is the Dollar amount of total Updated Test Year expenses that XES charged to all Xcel Energy companies for the services provided by this affiliate class. This is the amount from Column E in Attachment ARD-RR-A. **Requested Amount** is SPS's requested amount after exclusions and pro forma adjustments. **% Direct Billed** is the percentage of SPS's requested XES expenses for the class that were billed 100% to SPS. **% Allocated** is the percentage of SPS's requested XES expenses for the class that were allocated to SPS.

1 **Q. Are there updated exclusions for the Chief Executive Officer affiliate class?**

2 A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

3 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
4 **Chief Executive Officer affiliate class?**

5 A. Yes. As I mentioned in my direct testimony, pro forma adjustments are revisions
6 to Updated Test Year expenses for known and measurable changes. Pro forma
7 adjustments are shown on Attachment ARD-RR-UA, Column J, and on Attachment
8 ARD-RR-UB, Column M. The details for the pro forma adjustments, including the
9 witness or witnesses who sponsor each pro forma adjustment, are provided in
10 Attachment ARD-RR-UD.

11 **Q. Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for**
12 **expenses for the Chief Executive Officer affiliate class during the Updated Test**
13 **Year that result in a net decrease for the Chief Executive Officer affiliate class**
14 **of \$1,557.95. Please explain the adjustments.**

15 A. The adjustments that I sponsor were for: the removal of charges related to life
16 events (a net decrease of \$9.15); the removal of employee recognition expenses (a
17 net decrease of \$10.17); and the removal of expenses related to the Board of
18 Directors (a net decrease of \$1,538.63).

19 **C. The Chief Executive Officer Affiliate Class of Services are**
20 **Provided at a Reasonable Cost**

21 **Q. What is the purpose of this section of your update testimony?**

22 A. In this section of my direct testimony, several numbers were based on estimates for
23 the Update Period. In this update testimony, I replace those estimates with actual
24 numbers, and explain that the actual costs for the Chief Executive Officer affiliate
25 class are reasonable.

1 1. *Additional Evidence*

2 **Q. Is there additional support for a portion of the expenses that you present in**
3 **this update testimony?**

4 A. Yes. Of the actual Updated Test Year costs for the Chief Executive Officer,
5 approximately 41% consists of fees related to the Xcel Energy Board of Directors.
6 Additionally, 52.02% consists of compensation and benefits costs for XES
7 personnel. SPS witnesses Michael P. Deselich and Richard R. Schrubbe establish
8 that the level of Xcel Energy's compensation and benefits is reasonable and
9 necessary.

10 3. *Cost Trends*

11 **Q. Please quantify the actual per book charges from XES to SPS for the Chief**
12 **Executive Officer class of services for the three years preceding the Updated**
13 **Test Year and for the Updated Test Year.**

14 A. Table ARD-RR-U2 shows the actual per book affiliate charges for the years from
15 2017-2019 and for the Updated Test Year. Those charges also appear on Column
16 I on Attachment ARD-RR-UA.

17 **Table ARD-RR-U2**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Chief Executive Officer	\$414,618	\$611,028	\$1,025,169	\$1,377,142	\$1,294,461

4. *Staffing Trends*

Q. Please provide the staffing levels for the Chief Executive Officer class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table ARD-RR-U3 shows the average end-of-month staffing levels for the Chief Executive Officer class of services.

Table ARD-RR-U3

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Chief Executive Officer	2	2	2	2	2

D. The Costs for the Chief Executive Officer Affiliate Class of Services are Priced in a Fair Manner

Q. Have any of the predominant allocation methods for the Chief Executive Officer affiliate class operation and maintenance (“O&M”) expenses changed?

A. No. The predominant allocation methods have remained the same, but the percentages and amounts have changed as follows:

Table ARD-RR-U4

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Assets, Revenue, and Number of Employees	100% / \$857,794	100% / \$772,540

1 **VII. UPDATED AFFILIATE EXPENSES FOR THE CHIEF CUSTOMER AND**
2 **INNOVATION OFFICER CLASS OF SERVICES**

3 **A. Summary of Affiliate Expenses for the Chief Customer and**
4 **Innovation Officer Class of Services**

5 **Q. What is the dollar amount of the Updated Test Year XES charges that SPS**
6 **requests, on a total company basis, for the Chief Customer and Innovation**
7 **Officer affiliate class?**

8 A. The following table summarizes the dollar amount of the actual Updated Test Year
9 XES charges for the Chief Customer and Innovation Officer affiliate class.

10 **Table ARD-RR-U5³**

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Chief Customer and Innovation Officer	\$30,232,265	\$2,433,248	0.62%	99.38%

11 **Q. Are there updated exclusions for the Chief Customer and Innovation Officer**
12 **affiliate class?**

13 A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

14 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
15 **Chief Customer and Innovation Officer affiliate class?**

16 A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments
17 ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with

³ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 detailed information concerning those adjustments and their sponsors provided in
2 Attachment ARD-RR-UD.

3 **Q. Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for**
4 **expenses for the Chief Customer and Innovation Officer affiliate class during**
5 **the Updated Test Year that result in a net decrease for the Chief Customer**
6 **and Innovation Officer affiliate class of \$964.93. Please explain the**
7 **adjustments.**

8 A. The adjustments that I sponsor were for: the removal of costs related to alcohol and
9 premium coffee (a decrease of \$234.88); the removal of charges related to life
10 events (a decrease of \$217.47); the removal of non-recoverable recognition costs
11 (a decrease of \$512.59).

12 **C. The Chief Customer and Innovation Officer Affiliate Class of**
13 **Services are Provided at a Reasonable Cost**

14 **Q. What is the purpose of this section of your update testimony?**

15 A. In this section of my direct testimony, several numbers were based on estimates for
16 the Update Period. In this update testimony, I replace those estimates with actual
17 numbers, and explain that the actual costs for the Chief Customer and Innovation
18 Officer affiliate class are reasonable.

19 *I. Additional Evidence*

20 **Q. Is there additional support for a portion of the expenses that you present in**
21 **this testimony?**

22 A. Yes. Of the Updated Test Year costs for the Chief Customer and Innovation Officer
23 class, 36.95% are compensation and benefits costs for XES personnel. Mr.
24 Deselich and Mr. Schrubbe establish that the level of Xcel Energy's compensation

1 and benefits is reasonable and necessary. In addition, approximately 59.7% of the
2 costs for this class were for goods or services procured by contract. Xcel Energy's
3 Supply chain organization is responsible for the sourcing and purchasing of goods
4 and services needed by SPS, as well as the review and processing of payments by
5 vendors. SPS witness Robert H. Kunze provides testimony about these functions
6 and demonstrates that the Supply Chain processes and controls produce reasonable
7 costs supporting SPS's operations.

8 *3. Cost Trends*

9 **Q. Please quantify the actual per book charges from XES to SPS for the Chief**
10 **Customer and Innovation Officer class of services for the three years**
11 **preceding the Updated Test Year and for the Updated Test Year.**

12 A. Table ARD-RR-U6 shows the actual per book affiliate charges for the years from
13 2017-2019 and for the Updated Test Year. Those charges also appear on Column
14 I on Attachment ARD-RR-UA.

15 **Table ARD-RR-U6**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Chief Customer and Innovation Officer	\$3,520,801	\$5,639,262	\$5,066,959	\$3,615,662	\$3,462,337

4. *Staffing Trends*

Q. Please provide the staffing levels for the Chief Customer and Innovation Officer class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table ARD-RR-U7 shows the average end-of-month staffing levels for the Chief Customer and Innovation Officer class of services.

Table ARD-RR-U7

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Chief Customer and Innovation Officer	33	41	57	73	75

D. The Costs for the Chief Customer and Innovation Officer Affiliate Class of Services are Priced in a Fair Manner

Q. Have any of the predominant allocation methods for the Chief Customer and Innovation Officer affiliate class O&M expenses changed?

A. No. As shown below, the predominant allocation methods have remained the same, however, the percentages and dollar amounts have changed as shown below:

Table ARD-RR-U8

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Assets, Revenue, and Number of Employees	52.16% / \$1,368,294	54.25% / \$1,320,062
No. of Meters / No. of Customers	30.19% / \$792,093	34.28% / \$834,034
No. of Customers	15.26% / \$400,249	10.81% / \$262,953

1 **VIII. UPDATED AFFILIATE EXPENSES FOR THE CORPORATE**
2 **OTHER CLASS OF SERVICES**

3 **A. Summary of Affiliate Expenses for the Corporate Other Class of**
4 **Services**

5 **Q. What is the dollar amount of the Updated Test Year XES charges that SPS**
6 **requests, on a total company basis, for the Corporate Other affiliate class?**

7 A. The following table summarizes the dollar amount of the actual Updated Test Year
8 XES charges for the Corporate Other affiliate class.

9 **Table ARD-RR-U9⁴**

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Corporate Other	\$10,026,679	\$1,414,583	107.09%	(7.09%)

10 **Q. Are there updated exclusions for the Corporate Other affiliate class?**

11 A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

12 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
13 **Corporate Other affiliate class?**

14 A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments
15 ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with
16 detailed information concerning those adjustments and their sponsors provided in
17 Attachment ARD-RR-UD.

⁴ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

C. The Corporate Other Affiliate Class of Services are Provided at a Reasonable Cost

Q. What is the purpose of this section of your update testimony?

A. In this section of my direct testimony, several numbers were based on estimates for the Update Period. In this update testimony, I replace those estimates with actual numbers, and explain that the actual costs for the Corporate Other affiliate class are reasonable.

Q. Please state the dollar amounts of the actual charges (per book) from XES to SPS for the Corporate Other class of services for the three fiscal years preceding the end of the Updated Test Year and the charges (per book) for the Updated Test Year.

A. The following table shows the actual per book affiliate charges (Column I on Attachment ARD-RR-UA) from XES to SPS for the services grouped in the Corporate Other affiliate class:

Table ARD-RR-U10

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Corporate Other	\$3,184,238	\$1,511,739	\$1,356,735	\$1,345,002	\$1,413,781

1 **D. The Costs for the Corporate Other Affiliate Class of Services are**
2 **Priced in a Fair Manner**

3 **Q. Have any of the predominant allocation methods for the Corporate Other**
4 **affiliate class O&M expenses changed?**

5 A. No. The predominant allocation methods have remained the same, but the
6 percentages and amounts have changed as follows:

7 **Table ARD-RR-U11**

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Direct Billing	102.99% / \$1,386,103	107.99% / \$1,514,883
Assets, Revenue, and Number of Employees	(2.99%) / (\$40,301)	(7.09%) / (\$100,340)

**IX. UPDATED AFFILIATE EXPENSES FOR THE RISK MANAGEMENT
AND AUDIT SERVICES CLASS OF SERVICES**

**A. Summary of Affiliate Expenses for the Risk Management and
Audit Services Class of Services**

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the Risk Management and Audit Services affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Risk Management and Audit Services affiliate class.

Table ARD-RR-U12⁵

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Risk Management and Audit Services	\$6,803,069	\$1,003,993	2.29%	97.71%

Q. Are there updated exclusions for the Risk Management and Audit Services affiliate class?

A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

Q. Are there updated pro forma adjustments to SPS's per book expenses for the Risk Management and Audit Services affiliate class?

A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with detailed information concerning those adjustments and their sponsors provided in Attachment ARD-RR-UD.

⁵ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 **Q. Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for**
2 **expenses for the Risk Management and Audit Services affiliate class during**
3 **the Updated Test Year that result in a net decrease for the Risk Management**
4 **and Audit Services affiliate class of \$720.14. Please explain the adjustments.**

5 A. The adjustments that I sponsor remove: costs related to alcohol and premium coffee
6 (a decrease of \$12.68); costs related to life events, holiday events, and recognition
7 (a decrease of \$189.49); and costs related to the Board of Directors (a decrease of
8 \$517.98).

9 **C. The Risk Management and Audit Services Affiliate Class of**
10 **Services are Provided at a Reasonable Cost**

11 **Q. What is the purpose of this section of your update testimony?**

12 A. In this section of my direct testimony, several numbers were based on estimates for
13 the Update Period. In this update testimony, I replace those estimates with actual
14 numbers, and explain that the actual costs for the Risk Management and Audit
15 Services affiliate class are reasonable.

16 *I. Additional Evidence*

17 **Q. Is there additional support for a portion of the expenses that you present in**
18 **this testimony?**

19 A. Yes. Of the Updated Test Year costs for the Risk Management and Audit Services
20 class, 83.62% are compensation and benefits costs for XES personnel. Mr.
21 Deselich and Mr. Schrubbe establish that the level of Xcel Energy's compensation
22 and benefits is reasonable and necessary.

3. *Cost Trends*

Q. Please quantify the actual per book charges from XES to SPS for the Risk Management and Audit Services class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table ARD-RR-U13 shows the actual per book affiliate charges for the years from 2017-2019 and for the Updated Test Year. Those charges also appear on Column I on Attachment ARD-RR-UA.

Table ARD-RR-U13

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Risk Management and Audit Services	\$906,821	\$830,504	\$997,512	\$995,640	\$980,261

4. *Staffing Trends*

Q. Please provide the staffing levels for the Risk Management And Audit Services class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table ARD-RR-U14 shows the average end-of-month staffing levels for the Risk Management and Audit Services class of services.

Table ARD-RR-U14

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Risk Management and Audit Services	49	48	49	49	48

1 **D. The Costs for the Risk Management and Audit Services Affiliate**
2 **Class of Services are Priced in a Fair Manner**

3 **Q. Have any of the predominant allocation methods for the Risk Management**
4 **and Audit Services affiliate class O&M expenses changed?**

5 A. No. The predominant allocation methods have remained the same. I would note
6 however, that for the Updated Test Year, Prop Trading Hours was not used as an
7 allocation methodology. The percentages and amounts have changed as follows:

8 **Table ARD-RR-U15**

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Assets, Revenue, and Number of Employees	70.67% / \$720,748	70.82% / \$710,996
Joint Operating Agreement	19.36% / \$197,468	26.89% / \$269,972
Prop Trading Hours	7.55% / \$77,035	0.0% / \$0
Direct Billing	2.42% / \$24,659	2.29% / 23,025

1 **X. UPDATED AFFILIATE EXPENSES FOR THE CHIEF FINANCIAL**
2 **OFFICER CLASS OF SERVICES**

3 **A. Summary of Affiliate Expenses for the Chief Financial Officer**
4 **Class of Services**

5 **Q. What is the dollar amount of the Updated Test Year XES charges that SPS**
6 **requests, on a total company basis, for the Chief Financial Officer affiliate**
7 **class?**

8 A. The following table summarizes the dollar amount of the actual Updated Test Year
9 XES charges for the Chief Financial Officer affiliate class.

10 **Table ARD-RR-U16⁶**

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Chief Financial Officer	\$787,128	\$102,823	0%	100%

11 **Q. Are there updated exclusions for the Chief Financial Officer affiliate class?**

12 A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

13 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
14 **Chief Financial Officer affiliate class?**

15 A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments
16 ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with
17 detailed information concerning those adjustments and their sponsors provided in
18 Attachment ARD-RR-UD.

⁶ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 **Q. Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for**
2 **expenses for the Chief Financial Officer affiliate class during the Updated Test**
3 **Year that result in a net decrease for the Chief Financial Officer affiliate class**
4 **of \$157.01. Please explain the adjustments.**

5 A. The adjustments that I sponsor remove: costs related to alcohol and premium coffee
6 (a decrease of \$24.80); and costs related to life events and recognition (a decrease
7 of \$132.21).

8 **C. The Chief Financial Officer Affiliate Class of Services are Provided**
9 **at a Reasonable Cost**

10 **Q. What is the purpose of this section of your update testimony?**

11 A. In this section of my direct testimony, several numbers were based on estimates for
12 the Update Period. In this update testimony, I replace those estimates with actual
13 numbers, and explain that the actual costs for the Chief Financial Officer affiliate
14 class are reasonable.

15 1. *Additional Evidence*

16 **Q. Is there additional support for a portion of the expenses that you present in**
17 **this testimony?**

18 A. Yes. Of the Updated Test Year costs for the Chief Financial Officer class, 93.90%
19 are compensation and benefits costs for XES personnel. Mr. Deselich and Mr.
20 Schrubbe establish that the level of Xcel Energy's compensation and benefits is
21 reasonable and necessary.

1

Table ARD-RR-U18

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Chief Financial Officer	2	2	2	2	2

2 **D. The Costs for the Chief Financial Officer Affiliate Class of Services**
3 **are Priced in a Fair Manner**

4 **Q. Have any of the predominant allocation methods for the Chief Financial**
5 **Officer affiliate class O&M expenses changed?**

6 A. No. Assets, Revenue, and Number of Employees remains the allocation method
7 for 100% of the charges for this class (\$102,823.01).

XI. UPDATED AFFILIATE EXPENSES FOR THE CONTROLLER CLASS OF SERVICES

A. Summary of Affiliate Expenses for the Controller Class of Services

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the Controller affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Controller affiliate class.

Table ARD-RR-U20⁷

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Controller	\$21,769,740	\$3,786,700	44.62%	55.38%

Q. Are there updated exclusions for the Controller affiliate class?

A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

Q. Are there updated pro forma adjustments to SPS's per book expenses for the Controller affiliate class?

A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with detailed information concerning those adjustments and their sponsors provided in Attachment ARD-RR-UD.

⁷ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 **Q.** Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for
2 expenses for the Controller affiliate class during the Updated Test Year that
3 result in a net decrease for the Controller affiliate class of \$400.05. Please
4 explain the adjustments.

5 A. The adjustments that I sponsor remove: costs related to alcohol and premium coffee
6 (a decrease of \$26.11); costs related to recognition (a net decrease of \$164.31); and
7 costs related to life events (net decrease of \$209.64).

8 **C.** **The Controller Affiliate Class of Services are Provided at a**
9 **Reasonable Cost**

10 **Q.** What is the purpose of this section of your update testimony?

11 A. In this section of my direct testimony, several numbers were based on estimates for
12 the Update Period. In this update testimony, I replace those estimates with actual
13 numbers, and explain that the actual costs for the Controller affiliate class are
14 reasonable.

15 1. *Additional Evidence*

16 **Q.** Is there additional support for a portion of the expenses that you present in
17 this testimony?

18 A. Yes. Of the Updated Test Year costs for the Controller class, 80.08% are
19 compensation and benefits costs for XES personnel. Mr. Deselich and Mr.
20 Schrubbe establish that the level of Xcel Energy's compensation and benefits is
21 reasonable and necessary.

3. *Cost Trends*

Q. Please quantify the actual per book charges from XES to SPS for the Controller class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table ARD-RR-U21 shows the actual per book affiliate charges for the years from 2017-2019 and for the Updated Test Year. Those charges also appear on Column I on Attachment ARD-RR-UA.

Table ARD-RR-U21

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Controller	\$3,322,519	\$3,373,738	\$3,780,793	\$3,800,696	\$3,699,195

4. *Staffing Trends*

Q. Please provide the staffing levels for the Controller class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table ARD-RR-U22 shows the average end-of-month staffing levels for the Controller class of services.

Table ARD-RR-U22

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Controller	164	159	165	170	169

1 **D. The Costs for the Controller Affiliate Class of Services are Priced**
2 **in a Fair Manner**

3 **Q. Have any of the predominant allocation methods for the Controller affiliate**
4 **class O&M expenses changed?**

5 A. No. The predominant allocation methods have remained the same, but the
6 percentages and amounts have changed as follows:

7 **Table ARD-RR-U23**

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Direct Billing	43.96% / \$1,709,200	44.62% / \$1,689,746
Assets, Revenue, and Number of Employees	50.72% / \$1,972,352	49.95% / \$1,891,621
Invoice Transactions	4.41% / \$171,343	4.42% / \$167,287

XII. UPDATED AFFILIATE EXPENSES FOR THE FINANCE & CORPORATE DEVELOPMENT CLASS OF SERVICES

A. Summary of Affiliate Expenses for the Finance & Corporate Development Class of Services

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the Finance & Corporate Development affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Finance & Corporate Development affiliate class.

Table ARD-RR-U24⁸

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Finance & Corporate Development	\$17,852,610	\$3,084,549	48.53%	51.47%

Q. Are there updated exclusions for the Finance & Corporate Development affiliate class?

A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

Q. Are there updated pro forma adjustments to SPS's per book expenses for the Finance & Corporate Development affiliate class?

A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with

⁸ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 detailed information concerning those adjustments and their sponsors provided in
2 Attachment ARD-RR-UD.

3 **Q. Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for**
4 **expenses for the Finance & Corporate Development affiliate class during the**
5 **Updated Test Year that result in a net decrease for the Finance & Corporate**
6 **Development affiliate class of \$667.11. Please explain the adjustments.**

7 A. The adjustments that I sponsor remove: costs related to alcohol and premium coffee
8 (a decrease of \$136.69); and costs related to life events and employee recognition
9 (a decrease of \$530.42).

10 **C. The Finance & Corporate Development Affiliate Class of Services**
11 **are Provided at a Reasonable Cost**

12 **Q. What is the purpose of this section of your update testimony?**

13 A. In this section of my direct testimony, several numbers were based on estimates for
14 the Update Period. In this update testimony, I replace those estimates with actual
15 numbers, and explain that the actual costs for the Finance & Corporate
16 Development affiliate class are reasonable.

17 *1. Additional Evidence*

18 **Q. Is there additional support for a portion of the expenses that you present in**
19 **this testimony?**

20 A. Yes. Of the Updated Test Year costs for the Finance & Corporate Development
21 class, 95.24% are compensation and benefits costs for XES personnel. Mr.
22 Deselich and Mr. Schrubbe establish that the level of Xcel Energy's compensation
23 and benefits is reasonable and necessary.

3. *Cost Trends*

Q. Please quantify the actual per book charges from XES to SPS for the Finance & Corporate Development class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table ARD-RR-U25 shows the actual per book affiliate charges for the years from 2017-2019 and for the Updated Test Year. Those charges also appear on Column I on Attachment CSM-RR-UA.

Table ARD-RR-U25

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Finance & Corporate Development	\$2,990,946	\$2,804,867	\$3,123,047	\$3,122,245	\$2,999,680

4. *Staffing Trends*

Q. Please provide the staffing levels for the Finance & Corporate Development class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table ARD-RR-U26 shows the average end-of-month staffing levels for the Finance & Corporate Development class of services.

1

Table ARD-RR-U26

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Finance & Corporate Development	161	158	155	155	155

2 **D. The Costs for the Finance & Corporate Development Affiliate**
3 **Class of Services are Priced in a Fair Manner**

4 **Q. Have any of the predominant allocation methods for the Finance & Corporate**
5 **Development affiliate class O&M expenses changed?**

6 A. No. The predominant allocation methods have remained the same, but the
7 percentages and amounts have changed as follows:

8

Table ARD-RR-U27

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Direct Billing	49.46% / \$1,587,115	48.53% / \$1,496,995
Assets, Revenue, and Number of Employees	42.21% / \$1,354,366	42.91% / \$1,323,694
Revenue	8.04% / \$258,128	8.52% / \$262,727

**XIII. UPDATED AFFILIATE EXPENSES FOR THE INVESTOR
RELATIONS CLASS OF SERVICES**

A. Summary of Affiliate Expenses for the Investor Relations Class of Services

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the Investor Relations affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Investor Relations affiliate class.

Table ARD-RR-U28⁹

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Investor Relations	\$1,842,758	\$234,966	0.0%	100%

Q. Are there updated exclusions for the Investor Relations affiliate class?

A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

Q. Are there updated pro forma adjustments to SPS's per book expenses for the Investor Relations affiliate class?

A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with detailed information concerning those adjustments and their sponsors provided in Attachment ARD-RR-UD. However, I do not sponsor any pro forma adjustments to the Investor Relations affiliate class.

⁹ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 **C. The Investor Relations Affiliate Class of Services are Provided at a**
2 **Reasonable Cost**

3 **Q. What is the purpose of this section of your update testimony?**

4 A. In this section of my direct testimony, several numbers were based on estimates for
5 the Update Period. In this update testimony, I replace those estimates with actual
6 numbers, and explain that the actual costs for the Investor Relations affiliate class
7 are reasonable.

8 **2. Cost Trends**

9 **Q. Please quantify the actual per book charges from XES to SPS for the Investor**
10 **Relations class of services for the three years preceding the Updated Test Year**
11 **and for the Updated Test Year.**

12 A. Table ARD-RR-U29 shows the actual per book affiliate charges for the years from
13 2017-2019 and for the Updated Test Year. Those charges also appear on Column
14 I on Attachment ARD-RR-UA.

15 **Table ARD-RR-U29**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Investor Relations	\$158,600	\$116,244	\$256,799	\$214,749	\$232,743

3. *Staffing Trends*

Q. Please provide the staffing levels for the Investor Relations class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table ARD-RR-U30 shows the average end-of-month staffing levels for the Investor Relations class of services.

Table ARD-RR-U30

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Investor Relations	4	3	3	3	3

D. The Costs for the Investor Relations Affiliate Class of Services are Priced in a Fair Manner

Q. Have any of the predominant allocation methods for the Investor Relations affiliate class O&M expenses changed?

A. No. Assets, Revenue, and Number of Employees remains the allocation method for 100% of the charges for this class (\$234,966.14).

XIV. UPDATED AFFILIATE EXPENSES FOR THE TAX SERVICES CLASS OF SERVICES

A. Summary of Affiliate Expenses for the Tax Services Class of Services

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a total company basis, for the Tax Services affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Tax Services affiliate class.

Table ARD-RR-U32¹⁰

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Tax Services	\$3,589,599	\$607,925	37.39%	62.61%

Q. Are there updated exclusions for the Tax Services affiliate class?

A. Yes. The actual exclusions are provided on Attachment ARD-RR-UC.

Q. Are there updated pro forma adjustments to SPS's per book expenses for the Tax Services affiliate class?

A. Yes. As discussed in Section V, pro forma adjustments are shown on Attachments ARD-RR-UA, Column J, and on Attachment ARD-RR-UB, Column M, with detailed information concerning those adjustments and their sponsors provided in Attachment ARD-RR-UD.

¹⁰ As explained in Section V, Attachments ARD-RR-UA through ARD-RR-UD support the information presented in this table.

1 **Q.** Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for
2 expenses for the Tax Services affiliate class during the Updated Test Year that
3 result in a net decrease for the Tax Services affiliate class of \$25.09. Please
4 explain the adjustments.

5 A. The adjustments that I sponsor remove costs that are not recoverable from SPS
6 customers.

7 **C.** **The Tax Services Affiliate Class of Services are Provided at a**
8 **Reasonable Cost**

9 **Q.** What is the purpose of this section of your update testimony?

10 A. In this section of my direct testimony, several numbers were based on estimates for
11 the Update Period. In this update testimony, I replace those estimates with actual
12 numbers, and explain that the actual costs for the Tax Services affiliate class are
13 reasonable.

14 *1. Additional Evidence*

15 **Q.** Is there additional support for a portion of the expenses that you present in
16 this testimony?

17 A. Yes. Of the Updated Test Year costs for the Tax Services class, 78.54% are
18 compensation and benefits costs for XES personnel. Mr. Deselich and Mr.
19 Schrubbe establish that the level of Xcel Energy's compensation and benefits is
20 reasonable and necessary.

3. *Cost Trends*

Q. Please quantify the actual per book charges from XES to SPS for the Tax Services class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table ARD-RR-U33 shows the actual per book affiliate charges for the years from 2017-2019 and for the Updated Test Year. Those charges also appear on Column I on Attachment ARD-RR-UA.

Table ARD-RR-U33

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Tax Services	\$666,681	\$634,153	\$599,799	\$626,455	\$594,044

Q. Has the trend in the per book charges over time changed with the replacement of the estimated charges with the actual charges for the period of time between 2019 and the Updated Test Year?

A. Yes. The trend in the per book charges over time decreased with the replacement of the estimated charges with the actual charges. This is primarily due to lower employee expenses and consulting costs, which was partially offset by higher labor costs.

4. *Staffing Trends*

Q. Please provide the staffing levels for the Tax Services class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table ARD-RR-U34 shows the average end-of-month staffing levels for the Tax Services class of services.

1

Table ARD-RR-U34

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Tax Services	26	24	23	23	23

2 **D. The Costs for the Tax Services Affiliate Class of Services are Priced**
3 **in a Fair Manner**

4 **Q. Have any of the predominant allocation methods for the Tax Services affiliate**
5 **class O&M expenses changed?**

6 A. No. The predominant allocation methods have remained the same, but the
7 percentages and amounts have changed as follows:

8

Table ARD-RR-U35

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Assets, Revenue, and Number of Employees	66.66% / \$437,234	62.61% / \$380,631
Direct Billing	33.34% / \$213,657	37.39% / \$227,294

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1 **Q.** Attachment ARD-RR-UD shows that you sponsor pro forma adjustments for
2 expenses for the Treasurer affiliate class during the Updated Test Year that
3 result in a net decrease for the Treasurer affiliate class of \$59.72. Please
4 explain the adjustments.

5 A. The adjustments that I sponsor remove costs that are not recoverable from SPS
6 customers.

7 **C.** **The Treasurer Affiliate Class of Services are Provided at a**
8 **Reasonable Cost**

9 **Q.** What is the purpose of this section of your update testimony?

10 A. In this section of my direct testimony, several numbers were based on estimates for
11 the Update Period. In this update testimony, I replace those estimates with actual
12 numbers, and explain that the actual costs for the Treasurer affiliate class are
13 reasonable.

14 2. *Cost Trends*

15 **Q.** Please quantify the actual per book charges from XES to SPS for the
16 Treasurer class of services for the three years preceding the Updated Test
17 Year and for the Updated Test Year.

18 A. Table ARD-RR-U37 shows the actual per book affiliate charges for the years from
19 2017-2019 and for the Updated Test Year. Those charges also appear on Column
20 I on Attachment ARD-RR-UA.

21 **Table ARD-RR-U37**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Treasurer	\$2,694,590	\$2,471,790	\$2,561,082	\$2,888,256	\$2,844,561

3. *Staffing Trends*

Q. Please provide the staffing levels for the Treasurer class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table ARD-RR-U38 shows the average end-of-month staffing levels for the Treasurer class of services.

Table ARD-RR-U38

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Treasurer	24	25	26	28	28

D. The Costs for the Treasurer Affiliate Class of Services are Priced in a Fair Manner

Q. Have any of the predominant allocation methods for the Treasurer affiliate class O&M expenses changed?

A. No. The predominant allocation methods have remained the same, but the percentages and amounts have changed as follows:

Table ARD-RR-U39

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Assets, Revenue, and Number of Employees	94.93% / \$2,597,225	95.90% / \$2,740,403
Direct Billing	5.07% / \$147,143	4.10% / \$117,293

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

A. Yes.

AFFIDAVIT

STATE OF MINNESOTA)

)

COUNTY OF HENNEPIN)

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

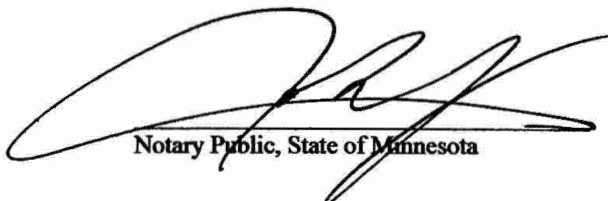
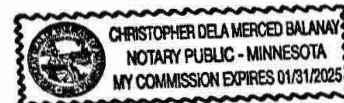
I am the witness identified in the preceding Update Testimony. I have read the Update Testimony and the accompanying attachment(s) and am familiar with the contents. Based upon my personal knowledge, the facts stated in the testimony are true.

In addition, in my judgment and based upon my professional experience, the opinions and conclusions stated in the Update Testimony are true, valid, and accurate.



ADAM R. DIETENBERGER

Subscribed and sworn to before me this 18th day of March 2021 by
ADAM R. DIETENBERGER.


Notary Public, State of Minnesota

My Commission Expires:

01/31/2025

CERTIFICATE OF SERVICE

I certify that on the 25th day of March 2021, notice of the filing of the foregoing update testimony with the PUCT was served on all parties of record by electronic service and was posted to SPS's file sharing platform.

/s/ Jeremiah W. Cunningham

Southwestern Public Service Company

Property & Auto Liability
Insurance Expense

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M
Production					
1	500	Operation Supervision and Engineering	\$ 1,517,241	\$ 2,098,185	\$ 3,615,426
2	501.35	Coal Non-Mine; Non-Freight	\$ 32,828,421	\$ -	\$ 32,828,421
3	507.70	Coal Ash Sales	\$ (1,058,626)	\$ 1,536,346	\$ 477,719
4	502	Steam Expenses	\$ 11,136,654	\$ 306	\$ 11,136,960
5	505	Electric Expenses	\$ 9,191,610	\$ (1)	\$ 9,191,609
6	506	Miscellaneous Steam Power Expenses	\$ 8,734,628	\$ 3,968,138	\$ 12,702,766
7	507	Rents	\$ (336,163)	\$ 3,325,979	\$ 2,989,816
8	509	Steam Operation SO2 Allowance Expense	\$ -	\$ -	\$ -
9	509.02	Allowances - NM Nox Expense Amortz	\$ 34,908	\$ -	\$ 34,908
10	510	Maintenance Supervision and Engineering	\$ 392,616	\$ 141,553	\$ 534,169
11	511	Maintenance of Structures	\$ 3,855,605	\$ 4,641	\$ 3,860,246
12	512	Maintenance of Boiler Plant	\$ 12,763,158	\$ 884,336	\$ 13,647,494
13	513	Maintenance of Electric Plant	\$ 6,487,016	\$ 411,080	\$ 6,898,096
14	514	Maintenance of Miscellaneous Steam Plant	\$ 9,786,531	\$ 3,330	\$ 9,789,861
15	546	Operation Supervision and Engineering	\$ 13,703	\$ 410,582	\$ 424,285
16	546W	Operation Supervision and Engineering Wind	\$ 39,160	\$ 59,436	\$ 98,596
17	548	Generation Expenses	\$ 299,285	\$ -	\$ 299,285
18	549	Misc Other Power Generation Expenses	\$ 356,713	\$ 428,568	\$ 785,280
19	549W	Misc Other Power Generation Expenses Wind	\$ 8,485,357	\$ -	\$ 8,485,357
20	550	Rents	\$ (5,103)	\$ 364,836	\$ 359,732
21	550W	Rents Wind	\$ 5,303,789	\$ -	\$ 5,303,789
22	551	Maintenance Supervision and Engineering	\$ (11,461)	\$ 449,280	\$ 437,819
23	552	Maintenance of Structures	\$ 230,305	\$ (0)	\$ 230,305
24	553	Maintenance of Generating and Electric Equipment	\$ 692,966	\$ 417,635	\$ 1,110,601
25	553W	Maintenance of Generating and Electric Equipment Wind	\$ 4,388,789	\$ 1,256	\$ 4,390,045
26	554	Maintenance of Misc Other Power Generation Plant	\$ 45,238	\$ (2)	\$ 45,236
27	554W	Maintenance of Misc Other Power Generation Plant Wind	\$ 3,657,398	\$ -	\$ 3,657,398
28	556	System Control and Load Dispatching	\$ -	\$ 1,042,838	\$ 1,042,838
29	557	Purchased Power Other	\$ (893,980)	\$ 1,868,299	\$ 974,319
30	557.90	REC Costs	\$ 4,110,497	\$ -	\$ 4,110,497
31	Total Production O&M Expense		\$ 122,046,254	\$ 17,416,618	\$ 134,159,083

Southwestern Public Service Company

Property & Auto Liability
Insurance Expense

			Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M
Line No.	FERC Acct	Account Description			
Transmission					
32	560	Operation Supervision and Engineering	\$ 1,313,086	\$ 6,480,566	\$ 7,793,651
33	561	Load Dispatch - Reliability	\$ (921)	\$ -	\$ (921)
34	561	Load Dispatch - Reliability	\$ 870	\$ -	\$ 870
35	561	Load Dispatch - Monitor and Operate Trans. System	\$ 2,067,224	\$ 1,196,249	\$ 3,263,473
36	561	Scheduling, System Control and Dispatching Services	\$ 3,797,900	\$ -	\$ 3,797,900
37	561.4W	Scheduling, System Control and Dispatching Services - Wholesale	\$ 1,085,513	\$ -	\$ 1,085,513
38	562	Reliability, Planning and Standards Development	\$ -	\$ 15,007	\$ 15,007
39	562	Transmission Service Studies	\$ (6,427)	\$ 21,195	\$ 14,768
40	562	Generation Interconnection Studies	\$ (23,396)	\$ 149,923	\$ 126,527
41	562	Reliability Planning and Standards Development Services	\$ 2,881,351	\$ -	\$ 2,881,351
42	561.8W	Reliability Planning and Standards Development Services - Wholesale	\$ 474,912	\$ -	\$ 474,912
43	562	Station Expenses	\$ 1,493,479	\$ 43	\$ 1,493,522
44	563	Overhead Line Expenses	\$ 2,155,178	\$ 3,035	\$ 2,158,213
45	565	Transmission of Others	\$ 266,590	\$ -	\$ 266,590
46	565	Wheeling Lamar DC Tie	\$ -	\$ -	\$ -
47	565	Wheeling Meter Charges	\$ 464,397	\$ -	\$ 464,397
48	565	Wheeling Miscellaneous	\$ 31,189	\$ -	\$ 31,189
49	565	Wheeling Schedule 11	\$ 107,224,348	\$ -	\$ 107,224,348
50	565	Wheeling Schedule 11 - Wholesale	\$ 30,634,304	\$ -	\$ 30,634,304
51	565	Wheeling Schedule 12	\$ 2,013,194	\$ -	\$ 2,013,194
52	565	Wheeling Schedule 12 - Wholesale	\$ 486,620	\$ -	\$ 486,620
53	565	Wheeling Schedule 1 - Wholesale	\$ 464,620	\$ -	\$ 464,620
54	565	Wheeling Schedule 2	\$ 125,465	\$ -	\$ 125,465
55	565	W-Wheeling Schedule 2 - Wholesale	\$ 34,544	\$ -	\$ 34,544
56	565	Wheeling Schedule 9	\$ 8,990,528	\$ -	\$ 8,990,528
57	565	Wheeling Schedule 9 - Wholesale	\$ 25,522,668	\$ -	\$ 25,522,668
58	565	Z2 Direct Assigned Upgrade Charge	\$ 245,782	\$ -	\$ 245,782
59	565	Z2 Direct Assigned Upgrade Charge - Wholesale	\$ 16,400	\$ -	\$ 16,400
60	565	Z2 Schedule 11 Charges	\$ -	\$ -	\$ -
61	565	Z2 Schedule 11 Charges - Wholesale	\$ -	\$ -	\$ -
62	566	Misc Transmission Expenses	\$ 2,124,599	\$ 1,258,542	\$ 3,383,141
63	567	Rents	\$ 77,837	\$ 1,512,456	\$ 1,590,293
64	569	Transmission Mtce of Structures	\$ -	\$ -	\$ -
65	568	Maintenance Supervision and Engineering	\$ -	\$ -	\$ -
66	570	Maintenance of Station Equipment	\$ 1,568,565	\$ (0)	\$ 1,568,565
67	571	Maintenance of Overhead Lines	\$ 661,726	\$ 47,409	\$ 709,135
68	Sub-Total Transmission O&M Expenses		\$ 196,192,147	\$ 10,684,425	\$ 206,609,112
Regional Market Expenses					
69	575.1	Operation Supervision	\$ 13,322	\$ 142,932	\$ 156,254
70	575.2	Day-Ahead and Real-Time Market Administration	\$ -	\$ 288,869	\$ 288,869
71	575.5	Ancillary Services Market Administration	\$ -	\$ 13,813	\$ 13,813
72	575.6	Market Monitoring and Compliance	\$ -	\$ 24,160	\$ 24,160
73	575.7	Market Admin, Monitoring, and Compliance Services	\$ 6,408,957	\$ -	\$ 6,408,957
74	575.7W	Market Admin, Monitoring, and Compliance Services - Wholesale	\$ 1,831,803	\$ -	\$ 1,831,803
75	575.8	Regional Market Rents	\$ (3,393)	\$ 38,523	\$ 35,130
76	Total Regional Market Expenses		\$ 8,250,689	\$ 508,298	\$ 8,758,987
77	Total Transmission O&M Expenses		\$ 204,442,836	\$ 11,192,722	\$ 215,368,099

Southwestern Public Service Company

Property & Auto Liability
Insurance Expense

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M
Distribution					
78	580	Operation Supervision and Engineering	\$ 4,320,990	\$ 570,941	\$ 4,891,931
79	581	Load Dispatching	\$ 17,320	\$ 324,920	\$ 342,240
80	582	Station Expenses	\$ 993,289	\$ (3)	\$ 993,286
81	583	Overhead Line Expenses	\$ 951,616	\$ 84,308	\$ 1,035,924
82	584	Underground Line Expenses	\$ 828,061	\$ (0)	\$ 828,061
83	585	Street Lighting and Signal Systems Expenses	\$ 539,851	\$ 31,829	\$ 571,680
84	586	Meter Expenses	\$ 1,869,842	\$ 155,078	\$ 2,024,920
85	587	Customer Installations Expenses	\$ 591,615	\$ 233	\$ 591,848
86	588	Misc Distribution Expense	\$ 6,066,963	\$ 1,891,816	\$ 7,958,779
87	589	Rents	\$ 298,621	\$ 2,115,935	\$ 2,414,556
88	590	Maintenance Supervision and Engineering	\$ -	\$ 26,186	\$ 26,186
89	591	Maintenance of Structures	\$ (1)	\$ -	\$ (1)
90	592	Maintenance of Station Equipment	\$ 705,815	\$ 3,132	\$ 708,947
91	593	Maintenance of Overhead Lines	\$ 8,642,103	\$ 254,910	\$ 8,897,014
92	594	Maintenance of Underground Lines	\$ 53,993	\$ (0)	\$ 53,993
93	595	Maintenance of Line Transformers	\$ -	\$ -	\$ -
94	596	Maintenance of Street Lighting and Signal Systems	\$ 314,957	\$ (0)	\$ 314,956
95	597	Maintenance of Meters	\$ 57,366	\$ -	\$ 57,366
96	598	Maintenance of Misc Distribution Plant	\$ 14,530	\$ -	\$ 14,530
97		Total Distribution O&M Expenses	\$ 26,266,931	\$ 5,459,285	\$ 31,726,216
Customer Accounts					
98	901	Supervision	\$ -	\$ 28,508	\$ 28,508
99	902	Meter Reading Expenses	\$ 4,356,976	\$ 628,154	\$ 4,985,130
100	903	Customer Records and Collection Expenses	\$ 2,717,747	\$ 4,400,676	\$ 7,118,423
101	904	Uncollectible Expenses	\$ 6,464,353	\$ -	\$ 6,464,353
102	904	Uncollectible Expenses	\$ (230,332)	\$ -	\$ (230,332)
	905	Customer Accounts Miscellaneous	\$ 101,982	\$ 78,576	\$ 180,558
103		DEPINT Customer Deposit Interest Expense	\$ 44,060	\$ -	\$ 44,060
104		Total Customer Accounts Expense	\$ 13,454,785	\$ 5,135,914	\$ 18,410,142
Customer Service					
105	908.00	Customer Assistance Expense	\$ 2,277,342	\$ 76,128	\$ 2,353,470
106	908.00	Historical EE Amortization	\$ -	\$ -	\$ -
107	908.01	EE Amortization - Texas	\$ -	\$ -	\$ -
108	908.03	EE Amortization - New Mexico	\$ -	\$ -	\$ -
109	908.04	SaversSwitch	\$ 613,243	\$ 4,867	\$ 618,109
110	909.10	Informational and Instructional Advertising Expense	\$ 4,059	\$ -	\$ 4,059
111	910.00	Miscellaneous Customer Service Expense	\$ 65,107	\$ 43,893	\$ 109,000
112		Total Customer Service Expense	\$ 2,959,750	\$ 124,888	\$ 3,084,639
Sales					
112	912.00	Demonstration and Selling Expense-Economic Development	\$ 231,661	\$ 60,420	\$ 292,082
113	916.00	Miscellaneous Sales Expense	\$ 6,894	\$ 4,144	\$ 11,039
114		Total Sales Expense	\$ 238,556	\$ 64,564	\$ 303,120

Southwestern Public Service Company

Property & Auto Liability
Insurance Expense

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M
Administrative and General Expenses					
115	920	Administrative and General Salaries	\$ 5,091,651	\$ 28,421,698	\$ 33,513,349
116	921	Office Supplies and Expenses	\$ 2,693,105	\$ 17,788,272	\$ 20,481,377
117	922	Administrative Expenses Transferred-Credit	\$ (19,257,283)	\$ (517,108)	\$ (19,774,391)
118	923	Outside Services Employed	\$ 673,333	\$ 5,677,501	\$ 6,350,834
119	924	Property Insurance	\$ 3,844,844	\$ 2,760	\$ 3,847,604
120	925	Injuries and Damages	\$ 5,309,125	\$ 2,366,746	\$ 7,675,871
121	926.01	Employee Pensions and Benefits	\$ 17,110,144	\$ 9,508,106	\$ 26,618,250
122	926.03	Deferred Pension Expense	\$ -	\$ -	\$ -
	928	A&G Regulatory Commission Expense	\$ (4,554)	\$ 4,131	\$ (423)
123	928	Regulatory Commission Expense - TX	\$ 1,418,661	\$ -	\$ 1,418,661
124	928.01	Regulatory Commission Expense - NM	\$ 2,275,741	\$ -	\$ 2,275,741
125	928.02	Regulatory Commission Expense - Wholesale	\$ 1,301,992	\$ -	\$ 1,301,992
126	928.03	Regulatory Commission Expense - Transmission Related	\$ -	\$ -	\$ -
127	928.04	Regulatory Commission Expense - Misc	\$ 155,334	\$ 70	\$ 155,404
128	928.05	Regulatory Commission Expense - Energy Related	\$ -	\$ -	\$ -
129	929.00	Duplicate Charges-Credit	\$ (1,137,629)	\$ -	\$ (1,137,629)
130	930.11	General Advertising Expenses	\$ -	\$ -	\$ -
131	930.20	Misc General Expenses	\$ 54,811	\$ 318,228	\$ 373,040
132	931	Rents	\$ (1,905,859)	\$ 13,827,351	\$ 11,921,492
133	935	Maintenance of General Plant	\$ 75	\$ 23,372	\$ 23,448
134		Recoverable Contributions, Dues, and Donations	\$ 1,232,509	\$ -	\$ 1,232,509
135		Total Administrative and General Expenses	\$ 18,856,001	\$ 77,421,126	\$ 96,277,550
136		Total Operations and Maintenance Expense	\$ 388,265,114	\$ 116,815,119	\$ 499,328,849

Note: All amounts included in this attachment are included in the cost of service study provided as Attachment SNN-RR-U2

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
1	Chief Customer and Innovation Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 8,426,609.87	\$ 7,338,160.91	\$ 1,088,448.96	\$ (1,763.47)	\$ 1,086,685.49	\$ 19,794.10	\$ 1,106,479.59	45.47%
2	Chief Customer and Innovation Officer	200072 - Communications - Corporate Governance	Assets/Revenue/No. of Employees	208,591.51	181,662.91	26,928.60	-	26,928.60	(18,013.41)	8,915.19	0.37%
3	Chief Customer and Innovation Officer	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of Employees	41,170.32	35,865.26	5,305.06	-	5,305.06	156.19	5,461.25	0.22%
4	Chief Customer and Innovation Officer	200077 - Branding	Assets/Revenue/No. of Employees	8,973,833.15	7,808,849.11	1,164,984.04	(236.58)	1,164,747.46	(965,588.76)	199,158.70	8.18%
5	Chief Customer and Innovation Officer	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	316.60	270.29	46.31	-	46.31	1.39	47.70	0.00%
6	Chief Customer and Innovation Officer	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	8,256.97	7,271.39	985.58	-	985.58	-	985.58	0.04%
7	Chief Customer and Innovation Officer	200148 - Business Systems	No. of Computers	56,733.81	49,274.18	7,459.63	-	7,459.63	223.79	7,683.42	0.32%
8	Chief Customer and Innovation Officer	200152 - Customer Care 902	No. of Customers	1,549,540.96	1,442,169.36	107,371.60	-	107,371.60	0.07	107,371.67	4.41%
9	Chief Customer and Innovation Officer	200153 - Customer Safety Advertising & Information Costs	No. of Customers	1,306,381.88	1,215,772.49	90,609.39	-	90,609.39	(66,438.33)	24,171.06	0.99%
10	Chief Customer and Innovation Officer	200154 - Customer Service Information Technology (IT) FERC 903	No. of Customers	1,786,272.40	1,662,553.24	123,719.16	-	123,719.16	7.85	123,727.01	5.08%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
11	Chief Customer and Innovation Officer	200163 - Employee Communications	No. of Employees	724.15	618.84	105.31	-	105.31	3.16	108.47	0.00%
12	Chief Customer and Innovation Officer	200171 - Customer Resource System (CRS) FERC 903	No. of Meters/ No. of Contacts	7,409,478.42	6,575,769.81	833,708.61	-	833,708.61	325.04	834,033.65	34.28%
13	Chief Customer and Innovation Officer	Direct	Direct	464,354.67	449,690.07	14,664.60	-	14,664.60	439.94	15,104.54	0.62%
14	Chief Customer and Innovation Officer Total			\$ 30,232,264.71	\$ 26,767,927.86	\$ 3,464,336.85	\$ (2,000.05)	\$ 3,462,336.80	\$ (1,029,088.97)	\$ 2,433,247.83	100.00%
15	Chief Executive Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 6,384,825.33	\$ 5,561,074.43	\$ 823,750.90	\$ (14,756.50)	\$ 808,994.40	\$ (386,828.34)	\$ 422,166.06	54.65%
16	Chief Executive Officer	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of Employees	1,329,971.26	1,158,279.86	171,691.40	-	171,691.40	(135,093.05)	36,598.35	4.74%
17	Chief Executive Officer	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	2,256,988.18	1,925,252.46	331,735.72	(17,960.13)	313,775.59	-	313,775.59	40.62%
18	Chief Executive Officer	200101 - Legal Gas	Assets/Revenue/No. of Employees	609,467.82	609,467.82	-	-	-	-	-	0.00%
19	Chief Executive Officer	Direct	Direct	11,150.15	11,150.15	-	-	-	-	-	0.00%
20	Chief Executive Officer Total			\$ 10,592,402.74	\$ 9,265,224.72	\$ 1,327,178.02	\$ (32,716.63)	\$ 1,294,461.39	\$ (521,921.39)	\$ 772,540.00	100.00%
21	Chief Financial Officer	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	\$ 779,985.90	\$ 679,189.75	\$ 100,796.15	\$ (628.32)	\$ 100,167.83	\$ 2,655.18	\$ 102,823.01	100.00%
22	Chief Financial Officer	Direct	Direct	7,141.76	7,141.76	-	-	-	-	-	0.00%
23	Chief Financial Officer Total			\$ 787,127.66	\$ 686,331.51	\$ 100,796.15	\$ (628.32)	\$ 100,167.83	\$ 2,655.18	\$ 102,823.01	100.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
24	Controller	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	\$ 10,245,957.21	\$ 8,922,721.29	\$ 1,323,235.92	\$ (918.67)	\$ 1,322,317.25	\$ 20,245.98	\$ 1,342,563.23	35.45%
25	Controller	200076 - Xcel Foundation	Assets/Revenue/No. of Employees	3,231.12	2,811.76	419.36	-	419.36	(419.36)	-	0.00%
26	Controller	200080 - Capital Asset Accounting	Assets/Revenue/No. of Employees	53,088.61	45,319.36	7,769.25	-	7,769.25	233.08	8,002.33	0.21%
27	Controller	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of Employees	18,494.90	15,780.46	2,714.44	-	2,714.44	71.47	2,785.91	0.07%
28	Controller	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	3,484,754.69	2,972,432.81	512,321.88	(255.87)	512,066.01	14,833.84	526,899.85	13.91%
29	Controller	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	75,611.95	64,487.80	11,124.15	(51.52)	11,072.63	297.25	11,369.88	0.30%
30	Controller	200105 - Accounting & Reporting - NSPM & NSPW	Assets/Revenue/No. of Employees	331,335.90	331,335.90	-	-	-	-	-	0.00%
31	Controller	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of Employees	407,334.51	407,334.51	-	-	-	-	-	0.00%
32	Controller	200132 - Payment and Reporting	Invoice Transactions	1,570,048.37	1,405,871.22	164,177.15	(36.68)	164,140.47	3,146.78	167,287.25	4.42%
33	Controller	200133 - Proprietary Trading - Back Office	Joint Operating Agreement Peak Hour Megawatt Load Ratio	169,464.79	133,184.76	36,280.03	-	36,280.03	1,116.66	37,396.69	0.99%
34	Controller	200173 - Generation Trading/Native Hedge - Back Office	Joint Operating Agreement Labor Hours Ratio	2,645.88	2,015.59	630.29	-	630.29	18.33	648.62	0.02%
35	Controller	Direct	Direct	5,407,772.37	3,765,793.05	1,641,979.32	(193.98)	1,641,785.34	47,960.91	1,689,746.25	44.62%
36	Controller Total			\$ 21,769,740.30	\$ 18,069,088.51	\$ 3,700,651.79	\$ (1,456.72)	\$ 3,699,195.07	\$ 87,504.93	\$ 3,786,700.00	100.00%
37	Corporate Other	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ (3,423,839.04)	\$ (2,981,176.36)	\$ (442,662.68)	\$ 419,645.55	\$ (23,017.13)	\$ -	\$ (23,017.13)	-1.63%
38	Corporate Other	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	407,847.08	355,139.67	52,707.41	(52,731.22)	(23.81)	-	(23.81)	0.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
39	Corporate Other	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of Employees	(2,781.38)	(2,421.85)	(359.53)	359.53	-	-	-	0.00%
40	Corporate Other	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of Employees	74,909.48	63,844.63	11,064.85	-	11,064.85	-	11,064.85	0.78%
41	Corporate Other	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	(587,969.97)	(499,627.06)	(88,342.91)	(21.41)	(88,364.32)	-	(88,364.32)	-6.25%
42	Corporate Other	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	132.50	92.13	40.37	-	40.37	-	40.37	0.00%
43	Corporate Other	Direct	Direct	13,558,380.67	11,573,892.37	1,984,488.30	(470,407.61)	1,514,080.69	802.69	1,514,883.38	107.09%
44	Corporate Other	Total		\$ 10,026,679.34	\$ 8,509,743.53	\$ 1,516,935.81	\$ (103,155.16)	\$ 1,413,780.65	\$ 802.69	\$ 1,414,583.34	100.00%
45	Finance & Corporate Development	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	\$ 4,262,089.33	\$ 3,711,599.63	\$ 550,489.70	\$ (1,998.38)	\$ 548,491.32	\$ 16,055.16	\$ 564,546.48	18.30%
46	Finance & Corporate Development	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of Employees	263,946.30	229,851.38	34,094.92	-	34,094.92	875.57	34,970.49	1.13%
47	Finance & Corporate Development	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of Employees	700,909.57	610,355.40	90,554.17	(31.60)	90,522.57	2,510.29	93,032.86	3.02%
48	Finance & Corporate Development	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	(302.46)	(263.53)	(38.93)	38.93	-	-	-	0.00%
49	Finance & Corporate Development	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	1,629,776.01	1,390,702.04	239,073.97	(17,376.51)	221,697.46	5,386.02	227,083.48	7.36%
50	Finance & Corporate Development	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	1,005,565.76	857,750.25	147,815.51	-	147,815.51	4,212.77	152,028.28	4.93%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
51	Finance & Corporate Development	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of Employees	922,199.41	786,629.58	135,569.83	-	135,569.83	3,585.06	139,154.89	4.51%
52	Finance & Corporate Development	200098 - Electric Transmission FERC 566	Assets/Revenue/No. of Employees	(4,355.75)	(3,717.51)	(638.24)	-	(638.24)	(23.13)	(661.37)	-0.02%
53	Finance & Corporate Development	200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas	Assets/Revenue/No. of Employees	282,523.31	282,523.31	-	-	-	-	-	0.00%
54	Finance & Corporate Development	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of Employees	366,101.13	255,650.25	110,450.88	-	110,450.88	3,087.93	113,538.81	3.68%
55	Finance & Corporate Development	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of Employees	381,829.01	381,829.01	-	-	-	-	-	0.00%
56	Finance & Corporate Development	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	14,152.53	13,004.82	1,147.71	-	1,147.71	-	1,147.71	0.04%
57	Finance & Corporate Development	200126 - Utilities Group Administrative & General (A&G) FERC 921	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	(8.41)	2.02	(10.43)	-	(10.43)	(4.05)	(14.48)	0.00%
58	Finance & Corporate Development	200178 - Rates & Regulation	Revenue	1,153,715.59	896,870.81	256,844.78	(561.62)	256,283.16	6,444.11	262,727.27	8.52%
59	Finance & Corporate Development	Direct	Direct	6,874,468.52	5,398,169.11	1,476,299.41	(22,043.75)	1,454,255.66	42,739.28	1,496,994.94	48.53%
60	Finance & Corporate Development	Finance & Corporate Development Total		\$ 17,852,609.85	\$ 14,810,956.57	\$ 3,041,653.28	\$ (41,972.93)	\$ 2,999,680.35	\$ 84,869.02	\$ 3,084,549.37	100.00%
61	Investor Relations	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of Employees	\$ 1,803,254.22	\$ 1,570,500.72	\$ 232,753.50	\$ (10.39)	\$ 232,743.11	\$ 2,223.03	\$ 234,966.14	100.00%
62	Investor Relations	Direct	Direct	39,503.35	39,503.35	-	-	-	-	-	0.00%
63	Investor Relations	Investor Relations Total		\$ 1,842,757.57	\$ 1,610,004.07	\$ 232,753.50	\$ (10.39)	\$ 232,743.11	\$ 2,223.03	\$ 234,966.14	100.00%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
64	Risk Management and Audit Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 911,589.79	\$ 793,969.29	\$ 117,620.50	\$ (16.78)	\$ 117,603.72	\$ 1,803.31	\$ 119,407.03	11.89%
65	Risk Management and Audit Services	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of Employees	1,849,644.74	1,610,754.73	238,890.01	(93.08)	238,796.93	5,954.24	244,751.17	24.38%
66	Risk Management and Audit Services	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of Employees	(14,809.39)	(12,914.69)	(1,894.70)	-	(1,894.70)	(61.23)	(1,955.93)	-0.19%
67	Risk Management and Audit Services	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	164,905.27	143,476.36	21,428.91	(21,428.91)	-	-	-	0.00%
68	Risk Management and Audit Services	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	79,881.97	68,125.62	11,756.35	-	11,756.35	352.69	12,109.04	1.21%
69	Risk Management and Audit Services	200089 - Audit Services - OpCo's & TransCo's	Assets/Revenue/No. of Employees	92,874.19	79,223.73	13,650.46	-	13,650.46	399.09	14,049.55	1.40%
70	Risk Management and Audit Services	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of Employees	2,147,115.22	1,831,397.70	315,717.52	(19.10)	315,698.42	6,936.53	322,634.95	32.14%
71	Risk Management and Audit Services	200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas	Assets/Revenue/No. of Employees	3,802.61	3,802.61	-	-	-	-	-	0.00%
72	Risk Management and Audit Services	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement Peak Hour Megawatt Load Ratio	904,195.81	710,620.15	193,575.66	-	193,575.66	5,615.47	199,191.13	19.84%
73	Risk Management and Audit Services	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	Joint Operating Agreement Labor Hours Ratio	288,482.91	219,763.68	68,719.23	-	68,719.23	2,061.58	70,780.81	7.05%

Southwestern Public Service Company

Summary of XES Expenses to SPS by Affiliate Class and Billing Method
For the Twelve Months ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
	Risk Management and Audit Services	Direct	Direct	375,385.69	353,030.62	22,355.07	-	22,355.07	669.84	23,024.91	2.29%
75	Risk Management and Audit Services Total			\$ 6,803,068.81	\$ 5,801,249.80	\$ 1,001,819.01	\$ (21,557.87)	\$ 980,261.14	\$ 23,731.51	\$ 1,003,992.65	100.00%
76	Tax Services	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	\$ 753,590.39	\$ 656,248.42	\$ 97,341.97	\$ (70.13)	\$ 97,271.84	\$ 2,591.29	\$ 99,863.13	16.43%
77	Tax Services	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	1,875,826.75	1,600,117.40	275,709.35	(81.49)	275,627.86	5,140.10	280,767.96	46.18%
78	Tax Services	Direct	Direct	960,181.66	739,037.72	221,143.94	-	221,143.94	6,149.76	227,293.70	37.39%
79	Tax Services Total			\$ 3,589,598.80	\$ 2,995,403.54	\$ 594,195.26	\$ (151.62)	\$ 594,043.64	\$ 13,881.15	\$ 607,924.79	100.00%
80	Treasurer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 3,825,077.06	\$ 3,331,008.30	\$ 494,068.76	\$ -	\$ 494,068.76	\$ -	\$ 494,068.76	17.29%
81	Treasurer	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of Employees	2,516,092.20	2,191,134.70	324,957.50	(250.35)	324,707.15	6,941.41	331,648.56	11.61%
82	Treasurer	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of Employees	1,251,698.59	1,090,036.64	161,661.95	-	161,661.95	1,276.32	162,938.27	5.70%
83	Treasurer	200084 - Risk Management	Assets/Revenue/No. of Employees	12,164,875.87	10,381,619.27	1,783,256.60	-	1,783,256.60	-	1,783,256.60	62.40%
84	Treasurer	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of Employees	19,196.99	16,369.33	2,827.66	-	2,827.66	-	2,827.66	0.10%
85	Treasurer	200091 - Captive Insurance	Assets/Revenue/No. of Employees	(243,386.29)	(207,846.72)	(35,539.57)	-	(35,539.57)	1,202.89	(34,336.68)	-1.20%
86	Treasurer	Direct	Direct	1,775,359.69	1,661,781.26	113,578.43	-	113,578.43	3,714.89	117,293.32	4.10%
87	Treasurer Total			\$ 21,308,914.11	\$ 18,464,102.78	\$ 2,844,811.33	\$ (250.35)	\$ 2,844,560.98	\$ 13,135.50	\$ 2,857,696.48	100.00%
88	Total Witness Adam R. Dietenberger			\$ 124,805,163.89	\$ 106,980,032.89	\$ 17,825,131.00	\$ (203,900.04)	\$ 17,621,230.96	\$ (1,322,207.36)	\$ 16,299,023.60	
	Amounts may not add or tie to other schedules due to rounding										

Southwestern Public Service Company

XES Expenses by Affiliate Class, Activity, Billing Method and FERC Account

Adam R. Dietenberger

Docket No. 51802

**APPLICATION OF
SOUTHWESTERN PUBLIC SERVICE COMPANY
FOR AUTHORITY TO CHANGE RATES**

ARD-RR-UB(CD) is provided in electronic format.

Southwestern Public Service Company**Exclusions from XES Expense to SPS
For the Twelve Months Ended December 31, 2020**

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
1	Chief Customer and Innovation Officer	426.1 - Donations	Below the Line	\$ (1,305.58)
2	Chief Customer and Innovation Officer	426.5 - Other Deductions	Below the Line	(694.47)
3	Chief Customer and Innovation Officer Total			\$ (2,000.05)
4	Chief Executive Officer	426.1 - Donations	Below the Line	\$ (7,360.30)
5	Chief Executive Officer	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(24,429.78)
6	Chief Executive Officer	426.5 - Other Deductions	Below the Line	(926.55)
7	Chief Executive Officer Total			\$ (32,716.63)
8	Chief Financial Officer	426.5 - Other Deductions	Below the Line	\$ (628.32)
9	Chief Financial Officer Total			\$ (628.32)
10	Controller	426.1 - Donations	Below the Line	\$ (323.48)
11	Controller	426.5 - Other Deductions	Below the Line	(1,133.24)
12	Controller Total			\$ (1,456.72)
13	Corporate Other	419 - Interest & Dividend Income	Below the Line	\$ 420,567.84
14	Corporate Other	426.3 - Penalties	Below the Line	(21.41)
15	Corporate Other	430 - Interest on debt to associated companies	Below the Line	(470,970.37)
16	Corporate Other	431 - Other Interest Expense	Below the Line	(52,731.22)
17	Corporate Other Total			\$ (103,155.16)
18	Finance & Corporate Development	426.1 - Donations	Below the Line	\$ (501.23)
19	Finance & Corporate Development	426.2 - Life Insurance	Below the Line	23,429.07
20	Finance & Corporate Development	426.3 - Penalties	Below the Line	(1,532.56)

Southwestern Public Service Company**Exclusions from XES Expense to SPS
For the Twelve Months Ended December 31, 2020**

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
21	Finance & Corporate Development	426.4 - Expenditures for certain civic, political and related activities	Below the Line	38.93
22	Finance & Corporate Development	426.5 - Other Deductions	Below the Line	(63,407.14)
23	Finance & Corporate Development Total			\$ (41,972.93)
24	Investor Relations	426.5 - Other Deductions	Below the Line	\$ (10.39)
25	Investor Relations Total			\$ (10.39)
26	Risk Management and Audit Services	426.4 - Expenditures for certain civic, political and related activities	Below the Line	\$ (21,431.75)
27	Risk Management and Audit Services	426.5 - Other Deductions	Below the Line	(126.12)
28	Risk Management and Audit Services Total			\$ (21,557.87)
29	Tax Services	426.4 - Expenditures for certain civic, political and related activities	Below the Line	\$ (2.85)
30	Tax Services	426.5 - Other Deductions	Below the Line	(148.77)
31	Tax Services Total			\$ (151.62)
32	Treasurer	426.5 - Other Deductions	Below the Line	\$ (250.35)
33	Treasurer Total			\$ (250.35)
34	Total Witness Adam R. Dietenberger			\$ (203,900.04)

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

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
For the Twelve Months Ended December 31, 2020

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
1	Chief Customer and Innovation Officer	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 0.07
2	Chief Customer and Innovation Officer	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	340.12
3	Chief Customer and Innovation Officer	903 - Customer records and collection expenses	Business Area Adjustment	Adam R. Dietenberger	(7.22)
4	Chief Customer and Innovation Officer	909 - Customer Service Instructional Advertising	Advertising	Stephanie N. Niemi	(51,466.32)
5	Chief Customer and Innovation Officer	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	25,847.47
6	Chief Customer and Innovation Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(957.71)
7	Chief Customer and Innovation Officer	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(1,002,845.37)
8	Chief Customer and Innovation Officer Total				\$ (1,029,088.97)
9	Chief Executive Officer	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 11,705.33
10	Chief Executive Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(19.32)
11	Chief Executive Officer	930.2 - Miscellaneous general expenses	Board of Directors	Stephanie N. Niemi	(532,068.78)

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
For the Twelve Months Ended December 31, 2020

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
12	Chief Executive Officer	930.2 - Miscellaneous general expenses	Business Area Adjustment	Adam R. Dietenberger	(1,538.63)
13	Chief Executive Officer Total				\$ (521,921.39)
14	Chief Financial Officer	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,812.19
15	Chief Financial Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(157.01)
16	Chief Financial Officer Total				\$ 2,655.18
17	Controller	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 134.13
18	Controller	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	194.62
19	Controller	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	87,995.60
20	Controller	920 - Administrative and general salaries	Foundation	William A. Grant	(419.36)
21	Controller	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(400.05)
22	Controller Total				\$ 87,504.93
23	Corporate Other	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 802.69
24	Corporate Other Total				\$ 802.69
25	Finance & Corporate Development	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 5,239.92

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
For the Twelve Months Ended December 31, 2020

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
26	Finance & Corporate Development	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4,686.79
27	Finance & Corporate Development	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	(23.13)
28	Finance & Corporate Development	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	682.03
29	Finance & Corporate Development	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	74,979.62
30	Finance & Corporate Development	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(667.11)
31	Finance & Corporate Development	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(29.11)
32	Finance & Corporate Development Total				\$ 84,869.02
33	Investor Relations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,223.03
34	Investor Relations Total				\$ 2,223.03
35	Risk Management and Audit Services	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 7,677.04

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
For the Twelve Months Ended December 31, 2020

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
36	Risk Management and Audit Services	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	16,774.61
37	Risk Management and Audit Services	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(202.16)
38	Risk Management and Audit Services	930.2 - Miscellaneous general expenses	Board of Directors	Stephanie N. Niemi	(0.00)
39	Risk Management and Audit Services	930.2 - Miscellaneous general expenses	Business Area Adjustment	Adam R. Dietenberger	(517.98)
40	Risk Management and Audit Services Total				\$ 23,731.51
41	Tax Services	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 13,906.24
42	Tax Services	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(25.09)
43	Tax Services Total				\$ 13,881.15
44	Treasurer	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 13,195.22
45	Treasurer	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(59.72)
46	Treasurer Total				\$ 13,135.50
47	Total Witness Adam R. Dietenberger				\$ (1,322,207.36)
	Amounts may not add or tie to other schedules due to rounding				