

**SOAH DOCKET NO. 473-19-6677
DOCKET NO. 49831**

**APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE
PUBLIC SERVICE COMPANY FOR § OF
AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS**

**UPDATE TESTIMONY
of
MELISSA L. SCHMIDT**

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: SchmidtRRUpdate.doc; Total Pages: 211)

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
FERC	Federal Energy Regulatory Commission
NSPM	Northern States Power Company, a Minnesota corporation
NSPW	Northern States Power Company, a Wisconsin corporation
O&M	Operation and maintenance
Operating Companies	NSPM; NSPW; PSCo; and SPS
Operating Company	One of the Operating Companies
RFP	Rate Filing Package
PSCo	Public Service Company of Colorado, a Colorado corporation
SPS	Southwestern Public Service Company, a New Mexico corporation
Total Company or total company	Total SPS (before any jurisdictional allocation)
Update Period	April 1, 2019 through June 30, 2019
Updated Test Year	July 1, 2018 through June 30, 2019
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
MLS-RR-U4	Total XES Billings to Legal Entities (Filename: MLS-RR-U4.xlsx)
MLS-RR-U6	XES Affiliate Class Roll Up Organization Chart Pictorial View (Non-native format)
MLS-RR-U10	SPS Final Cost Centers with Dollars by Affiliate Class (Filename: MLS-RR-U10.xlsx)
MLS-RR-U11	XES Indirect Allocating Cost Center Summary Schedules (Filename: MLS-RR-U11.xlsx)
MLS-RR-U12	XES Allocating Cost Center Summary by Affiliate (Filename: MLS-RR-U12.xlsx)
MLS-RR-U16	XES Billings to SPS with Balance Sheet Exclusions (Filename: MLS-RR-U16.xlsx)
MLS-RR-U17	XES Billings to SPS with Exclusions and Pro Forma Adjustments (Filename: MLS-RR-U17.xlsx)
MLS-RR-U18	All Other Affiliate Billings (Filename: MLS-RR-U18.xlsx)
MLS-RR-U19	XES Billings to SPS before Pro Forma Adjustments by Affiliate Class Witness (Filename: MLS-RR-U19.xlsx)
MLS-RR-UA (Updated Test Year)	Summary XES Expenses to SPS by Affiliate Class and Billing Method (Filename: MLS-RR-UA.xlsx)
MLS-RR-UB(V) (Updated Test Year)	XES Billings by Legal Entity, Affiliate Class, Affiliate Class, Activity, Billing Method, and FERC Account (Filename: MLS-RR-UB(V).xlsx)

<u>Attachment</u>	<u>Description</u>
MLS-RR-UC (Updated Test Year)	Exclusions from XES Expenses to SPS by Affiliate Class and FERC Account (<i>Filename:</i> MLS-RR-UC.xlsx)
MLS-RR-UD (Updated Test Year)	Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account (<i>Filename:</i> MLS-RR-UD.xlsx)

1 I. WITNESS IDENTIFICATION¹

3 A. My name is Melissa L. Schmidt. My business address is 401 Nicollet Mall,
4 Minneapolis, Minnesota 55401.

6 A. I am employed by Xcel Energy Services Inc. (“XES”) as the Director of
7 Corporate Accounting which includes Corporate Accounting, Service Company
8 Accounting, Cash Processes, and Business Area Accounting.

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

14 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 July 1, 2018 through June 30, 2019. Because of the timing of the filing of this case, certain costs for the period from April 1, 2019 through June 30, 2019 ("Update Period") in SPS's 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.

Additionally, the Updated Test Year figures now contain a materiality adjustment, which is a process that SPS has used in past base rate cases to remove affiliate transaction charges under \$100. This adjustment had not been made in the initial filing because actual costs for the entire Updated Test Year were not yet available.

² This section of my update testimony corresponds with Section II of my direct testimony.

1 My update testimony contains multiple attachments, including
2 Attachments MLS-RR-UA through MLS-RR-UD (Updated Test Year) in support
3 of these affiliate costs. Apart from my update testimony, SPS is presenting a
4 group of witnesses who provide update testimony for each affiliate class and their
5 respective costs.

6 **Q. Who are the affiliate witnesses who provide update testimony as to the**
7 **reasonableness and necessity of the affiliate services and expenses?**

8 A. In addition to me, the following 17 witnesses provide update testimony with
9 respect to affiliate operation and maintenance (“O&M”) expenses: James L.
10 Altman; Lawrence A. Bick; Stephen J. Brown; Jeffrey A. Butler; Adam R.
11 Dietenberger; S. Michelle Edwards; Perry D. Foster; David C. Harkness;
12 Angelene Hennes Ghelf; William A. Grant; Michael T. Knoll; David A. Low;
13 Jeffrey R. Lyng; Casey S. Meeks; Gary J. O’Hara; Bennie F. Weeks; and Shawn
14 M. White. On Attachment MLS-RR-1 to my direct testimony, I list these
15 witnesses, their respective Business Areas, and the affiliate classes each witness
16 sponsors. In addition, Mr. Meeks, Mr. Bick, Mr. Brown, SPS witness Mark Lytal,
17 Mr. Harkness, and SPS witness Jarred J. Cooley provide either update testimony
18 or an affidavit regarding actual Distribution Capital Additions, Property Services
19 General Plant Capital Additions, Physical Security Capital Additions, Energy
20 Supply Capital Additions, Business Systems General Plant Capital Additions, and
21 Transmission Capital Additions, respectively, for the Update Period, which
22 includes affiliate charges. Finally, SPS witness Mark P. Moeller provides update

1 testimony regarding actual affiliate charges included within SPS's capital
2 additions for the Update Period.

3 **Q. Are any of the Rate Filing Package ("RFP") schedules that you sponsor or**
4 **co-sponsor updated in this filing?**

5 A. Yes. RFP Schedules G-U6, G-U6.1, and G-U6.2 are updated in this filing. The
6 schedules present a Summary of Updated Test Year Affiliate Transactions, a
7 Summary of Updated Test Year Expense by Affiliate, and a Summary of
8 Adjustments to Updated Test Year Expense by Affiliate, respectively.

9 **Q. Were Attachments MLS-RR-U4 and MLS-RR-U10 through MLS-RR-UD**
10 **and the updated RFP schedules you sponsor or co-sponsor prepared by you**
11 **or under your direct supervision and control?**

12 A. Yes.

13 **Q. Is Attachment MLS-RR-U6 a true and correct copy of the document you**
14 **state it to be?**

15 A. Yes.

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

18 A. Yes.

III. AFFILIATE TRANSACTIONS – UPDATED
AFFILIATE EXPENSES³

1 **A. Affiliate Transactions – Total XES⁴**

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

4 A. During the Updated Test Year, XES billed \$686.2 million of direct charges and
5 \$606.5 million of allocated charges, for a total of \$1.293 billion in billings, to SPS
6 and other affiliates from XES.

7 My Attachment MLS-RR-U4, Total XES Billings to Legal Entities,
8 provides the actual dollar amount of direct and allocated charges billed to each
9 affiliate during the Updated Test Year. The amounts presented on this attachment
10 are the total billed amounts for direct and allocated charges to all Federal Energy
11 Regulatory Commission (“FERC”) accounts for the applicable affiliates,
12 including capital, balance sheet, income statement above the line, and income
13 statement below the line charges. This attachment contains no pro forma
14 adjustments.

15 **Q. What percent of XES costs were billed to SPS during the Updated Test**
16 **Year?**

17 A. As shown on Attachment MLS-RR-U4, Column G shows that the combined
18 direct and allocated charges resulted in 13.68% of the total XES direct and
19 allocated charges being billed to SPS. Column E shows that SPS was direct billed

³ This section of my update testimony corresponds with Sections V, VI, VII, and VIII of my direct testimony.

⁴ This section of my update testimony corresponds with Section VII of my direct testimony.

1 14.55% of the total XES billings to SPS. Column F shows that SPS was allocated
2 12.70% of the XES billings to SPS. Attachment MLS-RR-4 filed with my direct
3 testimony estimated that 14.08% of the total XES direct and allocated charges
4 were billed to SPS, and, of that amount, 15.42% was estimated to be direct billed
5 and 12.71% was estimated to be allocated to SPS.

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

8 A. Yes. As I described in my direct testimony, a Service Agreement exists between
9 XES and each Operating Company and affiliate to which XES provides services.
10 Attachment MLS-RR-7 to my direct testimony provided a copy of the current
11 XES Service Agreement with SPS. There were no changes to the agreement
12 during the Update Period.

13 **B. Affiliate Transactions – Direct Charges to SPS**⁵

14 **Q. Please describe the method that XES uses to bill direct charges of O&M costs**
15 **to SPS.**

16 A. As I explained in my direct testimony, if the charge can be clearly identified as
17 related to a service being rendered for the benefit of only SPS, the costs from XES
18 can be directly charged to SPS. The same applies to services benefiting only one
19 of the other Operating Companies or affiliates. The direct charge process can be
20 used for both labor and non-labor charges.

⁵ This section of my update testimony corresponds with Sections VIII.B and C of my direct testimony.

1 1. *Direct Charges of O&M Costs*

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

4 A. Yes. A complete list of final cost centers, by affiliate class, receiving costs billed
5 from XES that are in SPS's cost of service is included as Attachment MLS-RR-
6 U10.

7 2. *Direct Charges of Capital Related Costs*

8 **Q. Has SPS provided an update of the direct charges of capital related costs**
9 **incurred by SPS during the Updated Test Year?**

10 A. Yes. Mr. Moeller addresses actual affiliate charges for capital projects that are
11 included within SPS's requested capital additions for the Update Period.

12 **C. Affiliate Transactions – Allocated Charges to SPS**⁶

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

14 A. As discussed in detail in my direct testimony, if the charge benefits more than one
15 Operating Company or affiliate, including SPS, a portion of the charge will be
16 allocated to SPS. In brief, the indirect or allocated costs are initially captured in a
17 Service Company internal order. Each internal order with indirect costs has a
18 settlement rule that directs the costs to settle to an allocating cost center. Billing
19 methods for each allocating cost center are established based on the most cost
20 causative relationship between the services being provided and the affiliates
21 benefiting from those services.

⁶ This section of my update testimony corresponds with Section VIII.D of my direct testimony.

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

3 A. Yes. I have prepared an updated Cost Allocation Summary for each allocating
4 cost center that contains actual charges to SPS for the Updated Test Year. This
5 Cost Allocation Summary for each allocating cost center is provided in
6 Attachment MLS-RR-U11. The top of the attachment contains the allocating cost
7 center number and the cost center title. This is followed by the Updated Test
8 Year Affiliate Billings to SPS by FERC Account in the main body of the
9 attachment. The Detail by Affiliate Classification section of Attachment MLS-
10 RR-U11 contains the same dollar amount of services billed to SPS as in the
11 previous section, but listed by affiliate class.

12 **Q. Have you provided the actual amounts billed to all companies within the Xcel**
13 **Energy Inc. (“Xcel Energy”) holding company system of companies by**
14 **allocating cost center?**

15 A. Yes. Attachment MLS-RR-U12 shows the actual charges billed in each allocating
16 cost center to all Xcel Energy affiliates, including SPS, during the Updated Test
17 Year. The left-hand column of the attachment contains the cost center number
18 and the cost center title. The affiliate companies are listed across the top of the
19 schedule, followed by the affiliate billings in the main body of the schedule.

**IV. AFFILIATE TRANSACTIONS – UPDATED LABOR AND LABOR
OVERHEADS, LABOR RELATED OVERHEADS, AND OTHER
OVERHEADS⁷**

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

3 **A.** Yes. Just as SPS has updated its O&M affiliate costs provided for the Update
4 Period to remove estimates with actuals, SPS has updated the estimated labor
5 overheads provided for the Update Period with actual information. SPS witnesses
6 Richard R. Schrubbe and Arthur P. Freitas describe the updates to labor expenses
7 in more detail in their update testimony.

⁷ This section of my update testimony corresponds with Section IX of my direct testimony.

**V. AFFILIATE TRANSACTIONS – UPDATED SPS CHARGES TO XES
AND TRANSACTIONS WITH AFFILIATES OTHER THAN XES⁸**

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

2 A. Yes. As discussed in my direct testimony, there are limited circumstances where
3 SPS-owned assets are used by XES for XES employees. Thus, a Shared Asset
4 Agreement exists between XES and SPS. Attachment MLS-RR-14 to my direct
5 testimony provided a copy of the Shared Asset Agreement and MLS-RR-15
6 provided a copy of the First Amendment to the Shared Assets Agreement
7 effective June 14, 2019.

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

9 A. Yes. As described by Mr. Moeller, SPS's shared facilities charge expense has
10 been adjusted downward to remove the carrying costs associated with the shared
11 assets that have been charged to SPS. Additionally, SPS has removed the return
12 on assets that SPS received from other affiliates. Mr. Freitas has incorporated
13 these adjustments into the cost of service study he presents. These adjustments
14 have been made in accordance with the Public Utility Commission of Texas final
15 order in SPS's most recently litigated base rate case, Docket No. 43695.

16 **Q. Have these adjustments been updated?**

17 A. Yes. SPS has filed updated amounts associated with the adjustments I just
18 described. Those updated amounts have been incorporated in the updated cost of
19 service study presented by Mr. Freitas.

⁸ This section of my update testimony corresponds with Section X of my direct testimony.

- 1 **Q. During the Updated Test Year, what is the actual dollar amount of SPS’s**
2 **non-fuel affiliate transactions in the O&M range of FERC accounts with**
3 **affiliates other than XES?**
- 4 **A. The actual dollar amounts are as follows:**
- 5 • **SPS’s charges to its affiliates.** For the Updated Test Year, SPS’s affiliate
6 transaction charges to affiliates other than XES are charges to Northern
7 States Power Company, a Minnesota corporation (“NSPM”), Northern
8 States Power Company, a Wisconsin corporation (“NSPW”), and Public
9 Service Company of Colorado, a Colorado corporation (“PSCo”), that
10 total \$40,457.
- 11 • **Charges from SPS’s affiliates other than XES to SPS.** The Updated
12 Test Year charges from other affiliated interests (other than XES) to SPS
13 are charges from NSPM, NPSW, and PSCo total \$190,598 (per book) as
14 shown in Attachment MLS-RR-U18. In addition to the labor charges to
15 perform these services, there are labor overheads and facilities charges
16 that are added to provide a fully loaded labor charge for the work
17 performed.

VI. AFFILIATE TRANSACTIONS – UPDATED TEST YEAR
BY AFFILIATE CLASSES⁹

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

2 A. In this section of my testimony, I: (1) describe the updated G-6 RFP schedules I
3 sponsor, all of which provide information about affiliates and affiliate
4 transactions; (2) explain how the update testimony and attachments of each of the
5 affiliate witnesses link to the updated G-6 Schedules; and (3) explain how the
6 update testimony, attachments, and G-6 Schedules inter-relate.

7 **Q. Which affiliate transaction updated schedules in the RFP do you sponsor or**
8 **co-sponsor?**

9 A. I sponsor or co-sponsor the following updated schedules:

- 10 • Schedule G-U6, Summary of Updated Test Year Affiliate Transactions;
- 11 • Schedule G-U6.1, Summary of Updated Test Year Expense by Affiliate;
- 12 and
- 13 • Schedule G-U6.2, Summary of Adjustments to Updated Test Year
- 14 Expense by Affiliate.

15 **Q. Please describe the information contained on updated Schedules G-U6, G-**
16 **U6.1, and G-U6.2.**

17 A. Updated Schedule G-U6 is a summary showing the total adjusted amount of
18 requested expense for affiliate transactions charged to SPS. It is the
19 summarization of the total unadjusted per book Updated Test Year expense by
20 affiliate as detailed in Updated Schedule G-U6.1 plus or minus the adjustments to
21 Updated Test Year expense listed on Schedule G-U6.2.

⁹ This section of my update testimony corresponds with Section XI of my direct testimony.

1 Updated Schedule G-U6.1 details the per-book Updated Test Year
2 expense by FERC account, by affiliate, and by affiliate class.

3 Updated Schedule G-U6.2 details the adjustments to the per-book Updated
4 Test Year expense by FERC account, by affiliate, and by affiliate class.

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

7 A. The updated G-U6 (Updated Test Year) series of Schedules and Table MLS-RR-
8 U1 show that SPS's actual Updated Test Year (July 1, 2018 through June 30,
9 2019) cost of service includes \$117.9 million of affiliate charges for O&M
10 expenses (total company). In its initial filing, SPS had estimated \$118.5 million
11 of affiliate charges for O&M expenses (total company) for the Updated Test Year.

12 **Q. Please provide a breakdown of the \$117.9 million actual Updated Test Year**
13 **figure.**

14 A. The \$117.9 million is made up of:

15 **Table MLS-RR-U1 – Total Affiliate Charges**

	XES Billings to SPS	Non-XES Billings to SPS	Total SPS Affiliate Charges
Total Billings to SPS (See Attachment MLS-RR-U16, Column C for the XES Billings and Attachment MLS-RR-U18, Column E for the Non-XES Billings)	\$176,895,601	\$190,598	\$177,086,199
Less: Exclusions for Billings to Balance Sheet Accounts (See Attachment MLS-RR-U16, Column D for the XES amounts)	(\$47,120,057)	N/A	(\$47,120,057)

	XES Billings to SPS	Non-XES Billings to SPS	Total SPS Affiliate Charges
Equals: Billings to SPS Recorded in FERC Accounts 400-935 (See Attachment MLS-RR-U16, Column E and carried to Attachment MLS-RR-U17, Column C for the XES amounts and Attachment MLS-RR-U18, Column E for the Non-XES amounts.)	\$129,775,544	\$190,598	\$129,966,142
Less: Exclusions from the Cost of Service for items Recovered through Alternative Means or Not Recoverable (See Attachment MLS-RR-U17, Column D for the XES amounts and Attachment MLS-RR-U18, Column F for the Non-XES amounts.)	(\$1,865,712)	\$0	(\$1,865,712)
Equals: Per Book Charges on SPS's Books (See Attachment MLS-RR-U17 Column E for the XES amounts and Attachment MLS-RR-U18, Column G for the Non-XES amounts. These agree with updated Schedule G-U6.1 (Updated Test Year) but may not tie precisely due to rounding.)	\$127,909,832	\$190,598	\$128,100,430
Less: The net of SPS Pro Forma Adjustments (See Attachment MLS-RR-U17, Column F for the XES amounts and Attachment MLS-RR-U18, Column H for the Non-XES amounts. These agree with updated Schedule G-U6.2 (Updated Test Year) but may not tie precisely due to rounding.)	(\$10,211,078)	\$5,523	(\$10,205,555)

	XES Billings to SPS	Non-XES Billings to SPS	Total SPS Affiliate Charges
Equals: Affiliate Transactions for which SPS is Asking Recovery (See Attachment MLS-RR-U17, Column G for the XES amounts and Attachment MLS-RR-U18, Column I for the Non-XES amounts. These agree with updated Schedule G-U6 (Updated Test Year) but may not tie precisely due to rounding.)	\$117,698,754	\$196,121	\$117,894,875

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

3 A. Yes. I have provided several updated affiliate transaction exhibits to provide
4 detail for the total XES and Non-XES billings to SPS and explain how SPS
5 calculated the amount it asks to recover. In addition, I have updated four affiliate
6 transaction attachments for the witnesses to assist them in providing further detail
7 for the transactions they sponsor.

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

10 A. As indicated in my Table MLS-RR-U1, I have updated the following four
11 attachments:

12 **1. Attachment MLS-RR-U16 — XES Billings to SPS with Balance**
13 **Sheet Exclusions**

14 Attachment MLS-RR-U16 details the “per book” amount of XES billings to all
15 FERC Accounts on SPS’s books. This is the starting point in calculating the
16 amount of XES affiliate billings that SPS will ask for recovery of in the cost of
17 service study Mr. Freitas presents. These amounts were adjusted to exclude

1 balance sheet amounts, which are not covered in my testimony. Capital related
2 balance sheet accounts are covered by Mr. Moeller and the other balance sheet
3 accounts are covered by Mr. Freitas.

4 **2. Attachment MLS-RR-U17 — XES Billings to SPS with Balance**
5 **Sheet Exclusions**

6 Attachment MLS-RR-U17 carries the total amount from Column E on
7 Attachment MLS-RR-U16 forward and shows the FERC accounts that are
8 excluded from SPS's cost of service in this case. For example, FERC Account
9 426.1, Donations, is excluded. The Per Book XES billings to SPS by FERC
10 Account (400-935), plus Attachment MLS-RR-U18, Column G, agrees with the
11 updated Schedule G-U6.1 (Updated Test Year). Additionally, Attachment
12 MLS-RR-U17 shows the pro forma adjustments by FERC account. The total of
13 the Pro Formas column in Attachment MLS-RR-U17, along with Attachment
14 MLS-RR-U18 column H, agree with Schedule G-U6.2 (Updated Test Year).

15 **3. Attachment MLS-RR-U18 — All Other Affiliate Billings Except**
16 **SPS**

17 Attachment MLS-RR-U18 details affiliate billings to SPS from all Xcel Energy
18 legal entities other than XES.

19 **Q. Have you updated attachments that present the affiliate charges by affiliate**
20 **class?**

21 A. Yes. In addition to updated Attachments MLS-RR-UA through MLS-RR-UD
22 (Updated Test Year) that I describe below, Attachment MLS-RR-U19, XES
23 Billings to SPS by Affiliate Class before Pro Forma Adjustments by Affiliate
24 Class Witness, shows per-book costs by affiliate witness. Attachment
25 MLS-RR-U19 lists the witnesses and the affiliate class or affiliate classes each

witness sponsors and provides the direct and allocated totals for each affiliate class. Attachment MLS-RR-U19 also provides the total per book amount of XES affiliate transactions billed to SPS that each witness sponsors. The total of Attachment MLS-RR-U19, along with Attachment MLS-RR-U18 Column G, agree with the total amounts on updated Schedule G-U6.1 (Updated Test Year).

Q. Have you updated attachments that present the affiliate charges as testified to by the individual affiliate witnesses?

A. Yes. I have updated four attachments for each affiliate witness that go through a progression from a very high level of billing information by witness to the amount SPS is requesting for recovery by affiliate class witness. The attachments, in total, agree with the amounts presented on the previous attachments, but present additional detail. Attachments MLS-RR-U16 through MLS-RR-U18 provide summary information by FERC account, reflecting the information on Attachments MLS-RR-UA through MLS-RR-UD (Updated Test Year).

Q. Please describe the four updated attachments that present the affiliate charges as testified to by the individual witnesses.

1. Attachment MLS-RR-UA (Updated Test Year), Summary of XES Expenses to SPS by Affiliate Class and Billing Method.

This attachment presents actual information for the Updated Test Year for each affiliate class to provide an overview of the total billings from XES to all affiliates for the affiliate class, the portion of that amount that was billed to other affiliates, and the portion of the total that was billed to SPS, and then includes the exclusions and pro forma adjustments made to arrive at SPS's requested amount.

1 Each of the witnesses who sponsors affiliate expense charges also
2 provides, as an attachment to his or her update testimony, the portion of
3 Attachment MLS-RR-UA (Updated Test Year) that pertains to the affiliate class
4 or classes the witness supports.

5 The total for all witnesses shown in Attachment MLS-RR-UA (Updated
6 Test Year), Column K equals the total of Column G on Attachment
7 MLS-RR-U17.

8 **2. Attachment MLS-RR-UB(V) (Updated Test Year), XES Billings**
9 **by Legal Entity, Affiliate Class, Activity, Billing Method, and**
10 **FERC Account.**

11 This attachment drills down into the totals for Attachment MLS-RR-UA (Updated
12 Test Year) to provide the detail transactions and show how each transaction is
13 treated for ratemaking purposes in this case.

14 Each of the witnesses who sponsors affiliate expense charges also
15 provides, as an attachment to his or her testimony, the portion of Attachment
16 MLS-RR-UB(V) (Updated Test Year) that pertains to the affiliate class or classes
17 the witness supports. The total for all witnesses shown on Attachment
18 MLS-RR-UB(V) (Updated Test Year), Column N, equals the total of Column G
19 on Attachment MLS-RR-U17.

20 **3. Attachment MLS-RR-UC (Updated Test Year), Exclusions from**
21 **XES Expenses to SPS by Affiliate Class and FERC Account.**

22 This attachment provides summary level information for the expense exclusions
23 for the affiliate classes during the Updated Test Year. Each of the witnesses who
24 sponsors affiliate expenses also provides, as an attachment to his or her testimony,
25 the portion of Attachment MLS-RR-UC (Updated Test Year) that pertains to the

1 affiliate class or classes the witness supports. As noted in my direct testimony,
2 this updated attachment provides actual exclusions to replace any estimated
3 exclusions included in my original attachment.

4 The total for all witnesses shown on Attachment MLS-RR-UC (Updated
5 Test Year), Column E equals the amount in Column D on Attachment
6 MLS-RR-U17.

7 **4. Attachment MLS-RR-UD (Updated Test Year), Pro Forma**
8 **Adjustments to XES Expenses by Affiliate Class and FERC**
9 **Account.**

10 This attachment provides summary level information for the pro forma
11 adjustments by affiliate class for each witness. Each of the witnesses who
12 sponsors affiliate expenses also provides, as an attachment to his or her testimony,
13 the portion of Attachment MLS-RR-UD (Updated Test Year) that pertains to the
14 affiliate class or classes the witness supports. As noted in my direct testimony,
15 this updated attachment completes the full pro forma adjustment review process
16 for the last three months of the Updated Test Year. The total amounts shown for
17 all witnesses on Attachment MLS-RR-UD (Updated Test Year), Column F, agree
18 with the amounts in Column F on Attachment MLS-RR-U17.

19 **Q. Please explain the sponsorship of the pro forma adjustments to the Updated**
20 **Test Year costs included in updated Schedule G-U6.2 (Updated Test Year).**

21 **A.** I sponsor the overall presentation of the pro forma adjustments to the Updated
22 Test Year in Schedule G-U6.2 and Attachment MLS-RR-UD. Other witnesses
23 sponsor the specific pro forma adjustments within Schedule G-U6.2 and
24 Attachment MLS-RR-UD, as identified on Attachment MLS-RR-UD. For

- 1 example, wage adjustments identified in Column D are sponsored by Mr. Freitas
- 2 and Mr. Knoll as identified in Column E.

1 **VII. STAFFING LEVELS AND PER BOOK CHARGES**

2 **A. Effects of Business Area Reorganization During Update Period**

3 **Q. Were there organizational changes in the Update Period that affected**
4 **multiple classes?**

5 A. Yes. Through the normal course of business, certain business areas were
6 reorganized in the Update Period in June 2019.¹⁰ This affected the assignments of
7 personnel as well as the assignment of costs to those affiliate classes.

8 **Q. Do these changes affect the historical data presented by certain affiliate**
9 **witnesses?**

10 A. Yes. For ease of comparing personnel and costs, for the affiliate classes affected
11 by the reorganization, corresponding changes have been made to the respective
12 historical costs and/or average staffing levels, and thus to the tables presented in
13 affected affiliate witness testimonies.

14 **Q. Do the organizational changes impact the cost of service or the requested rate**
15 **increase that SPS provided notice for in this case?**

16 A. No. The organizational changes do not impact the cost of service or the requested
17 rate increase that SPS provided notice for in this case.

¹⁰ SPS's reorganization was discussed on pages 13 and 37-38 of my direct testimony. With SPS's update testimony, the effects of this reorganization are now fully reflected.

1 **B. Clarification of Historical Per Book Charges**

2 **Q. Are there additional changes that have been made to historical data that**
3 **supplement the information provided in the original direct testimony of**
4 **certain affiliate witnesses?**

5 A. Yes. SPS has clarified the reporting of certain original historical per book data.
6 This has resulted in changes to the tables presented in affected affiliate witness
7 testimonies of per book costs for 2017 and/or 2018 for certain affiliate classes.

8 While the impact to the individual classes varies, the overall difference is
9 that the 2017 historical per book charges over time are 0.27% lower than
10 originally presented, and the 2018 historical per book charges over time are
11 1.03% lower than originally presented. The witnesses for these affected classes
12 present the clarified numbers in their updated testimony.

13 **Q. Do the clarifications to historical per book data impact the cost of service or**
14 **the requested rate increase that SPS provided notice for in this case?**

15 A. No. The clarifications do not impact the cost of service or the requested rate
16 increase that SPS provided notice for in this case. They only modify historical
17 per book numbers. SPS has clarified the amounts in this filing to ensure that the
18 information presented in testimony is accurate and that the trends in costs for each
19 affiliate class can be accurately evaluated.

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

21 A. Yes.

AFFIDAVIT

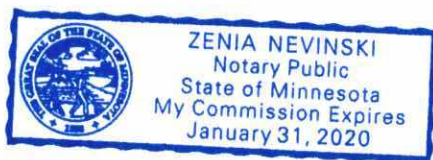
STATE OF MINNESOTA)
)
COUNTY OF HENNEPIN)

MELISSA L. SCHMIDT, first being sworn on her oath, states:

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


MELISSA L. SCHMIDT

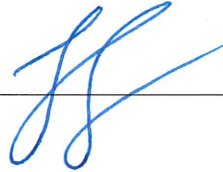
Subscribed and sworn to before me this 10 day of September, 2019 by MELISSA L. SCHMIDT.




Notary Public, State of Minnesota
My Commission Expires: 1/31/2020

CERTIFICATE OF SERVICE

I certify that on the 20th day of September 2019, a true and correct copy of the foregoing update testimony was served on all parties of record by electronic service and by either hand delivery, Federal Express, regular first class mail, certified mail, or facsimile transmission.

A handwritten signature in blue ink is written over a horizontal line. The signature is stylized, appearing to be the initials 'JS' followed by a long horizontal stroke.

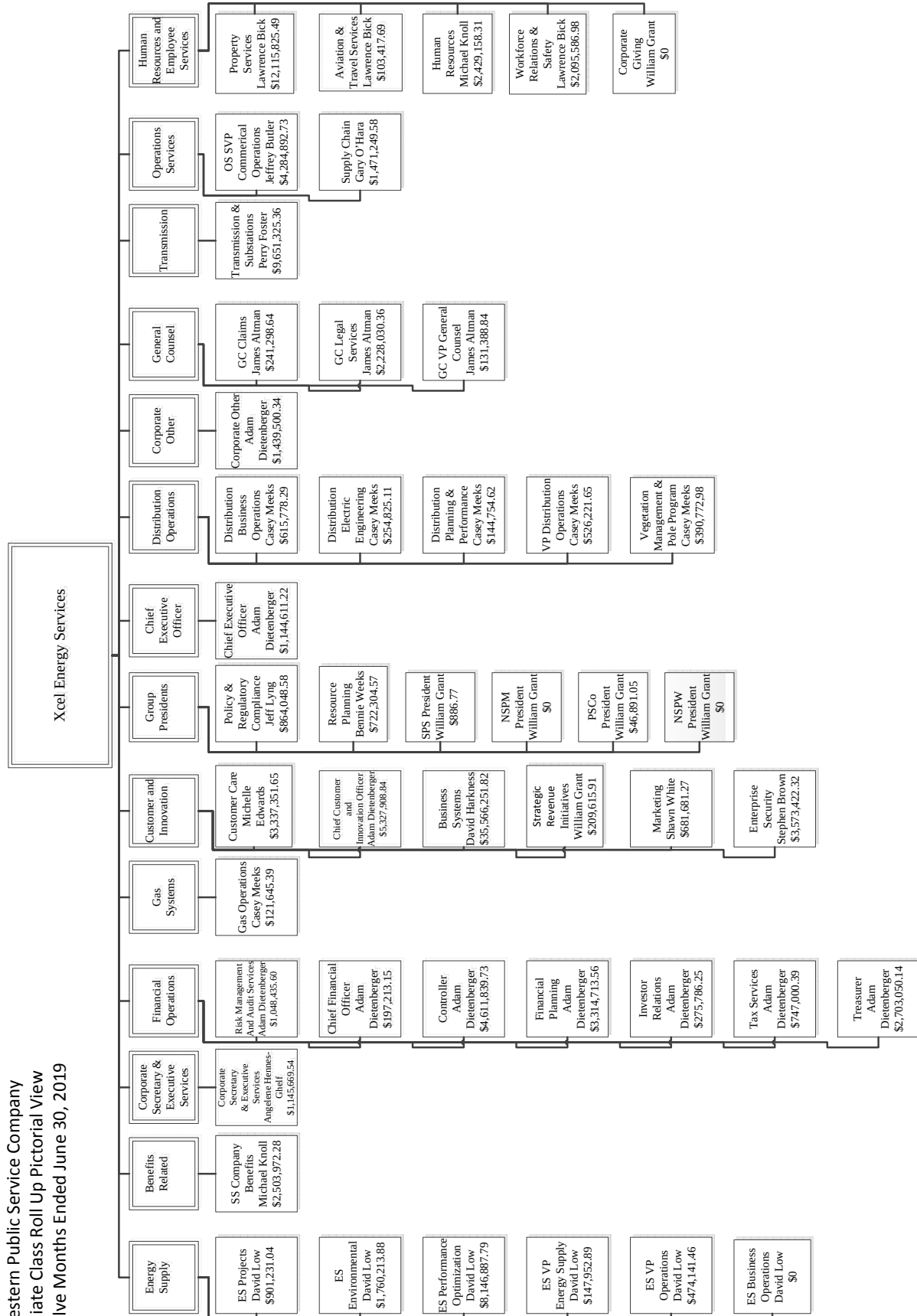
Southwestern Public Service Company

Total XES Billings to Legal Entities
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Legal Entity Name	Direct	Allocated	Total	Legal Entity Percentage of Direct	Legal Entity Percentage of Allocated	Legal Entity Percentage of Total
Group 1						
Southwestern Public Service Co	\$ 99,879,600.64	\$ 77,015,999.98	\$ 176,895,600.62	14.5548%	12.6978%	13.6835%
Public Service Company of CO	286,117,057.86	211,706,029.85	497,823,087.71	41.6938%	34.9045%	38.5085%
1480 Welton, Inc.	7,440.55	33,294.56	40,735.11	0.0011%	0.0055%	0.0032%
P.S.R. Investments, Inc.	9,398.52	9,752.11	19,150.63	0.0014%	0.0016%	0.0015%
Northern States Power - MN	254,204,892.41	252,906,457.67	507,111,350.08	37.0435%	41.6973%	39.2270%
United Power & Land Company	27,942.12	1,189.21	29,131.33	0.0041%	0.0002%	0.0023%
Northern States Power - WI	40,132,795.14	40,825,633.05	80,958,428.19	5.8483%	6.7310%	6.2624%
Chippewa Flambeau Improvement Co	63,602.45	5,065.63	68,668.08	0.0093%	0.0008%	0.0053%
Clearwater Investments Inc.	12,607.60	5,167.82	17,775.42	0.0018%	0.0009%	0.0014%
NSP Lands, Inc	1,634.65	131.30	1,765.95	0.0002%	0.0000%	0.0001%
Eloigne Company	87,363.09	167,139.10	254,502.19	0.0127%	0.0276%	0.0197%
Xcel Energy WYCO Inc.	72,026.00	204,844.34	276,870.34	0.0105%	0.0338%	0.0214%
Xcel Energy Performance Contracting	7,298.45	540.62	7,839.07	0.0011%	0.0001%	0.0006%
Reddy Kilowatt Corp	198.91	3,357.71	3,556.62	0.0000%	0.0006%	0.0003%
WestGas Interstate, Inc.	24,867.27	1,823.59	26,690.86	0.0036%	0.0003%	0.0021%
Xcel Transmission Holdings Co	7,442.74	1,058.54	8,501.28	0.0011%	0.0002%	0.0007%
Xcel Transmission Development Co	197,825.54	268.66	198,094.20	0.0288%	0.0000%	0.0153%
Xcel Southwest Transmission Co	4,900.59	456.80	5,357.39	0.0007%	0.0001%	0.0004%
Xcel West Transmission Co	6,473.44	-	6,473.44	0.0009%	0.0000%	0.0005%
Energy Impact Fund Investment LLC	5,678.38	20,612.50	26,290.88	0.0008%	0.0034%	0.0020%
Nicollet Projects I LLC	244,117.85	54,689.39	298,807.25	0.0356%	0.0090%	0.0231%
Capital Services, LLC	159,192.14	239,088.85	398,280.99	0.0232%	0.0394%	0.0308%
Xcel Energy Investments LLC	1,334.18	180.03	1,514.21	0.0002%	0.0000%	0.0001%
Xcel Energy, Inc.	4,190,995.75	23,326,109.91	27,517,105.66	0.6107%	3.8458%	2.1286%
Group 2						
Xcel Energy Commercial Group., Inc.	\$ 4,000.46	\$ -	\$ 4,000.46	0.0006%	0.0000%	0.0003%
Xcel Energy Market. Holdings, Inc.	4,883.36	-	4,883.36	0.0007%	0.0000%	0.0004%
Xcel Energy Retail Holdings	7,069.46	-	7,069.46	0.0010%	0.0000%	0.0005%
Xcel Energy Ventures Inc	30,340.48	-	30,340.48	0.0044%	0.0000%	0.0023%
Xcel Energy Ventures Holdings, Inc.	7,438.81	-	7,438.81	0.0011%	0.0000%	0.0006%
Nicollet Holdings Company, LLC	4,763.92	-	4,763.92	0.0007%	0.0000%	0.0004%
Group 3						
Xcel Energy International., Inc.	\$ 4,078.20	\$ -	\$ 4,078.20	0.0006%	0.0000%	0.0003%
Seren Innovations, Inc.	2,941.45	-	2,941.45	0.0004%	0.0000%	0.0002%
e-prime, inc.	618,204.64	-	618,204.64	0.0901%	0.0000%	0.0478%
Xcel Energy Wholesale Group Inc	6,486.67	-	6,486.67	0.0009%	0.0000%	0.0005%
Quixx Corporation	76,774.39	-	76,774.39	0.0112%	0.0000%	0.0059%
	\$ 686,233,668.12	\$ 606,528,891.22	\$ 1,292,762,559.33	100.0000%	100.0000%	100.0000%

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

Southwestern Public Service Company
XES Affiliate Class Roll Up Pictorial View
For Twelve Months Ended June 30, 2019



Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer and Innovation Officer	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary & Executive Services
300073	Geospatial Tech Data Integrity TX NM E	\$ -	\$ 116.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300077	Subs Ops and Maintenance E									
300081	Subs Ops and Maintenance E									
300082	Subs Ops and Maintenance E									
300083	Subs Ops and Maintenance E		(19,428.50)							
300087	Trans Plng & Bus Relations E									
300096	Trans Portfl Del Des & Engr E		(621.43)							
300104	Trans Systems Operations E		(5.98)							
300124	Transmission Field Ops		(71.09)							
300131	Transmission Gen Corp E		1,754,638.25							
300135	CO GEO Northeast E									
300141	Cntrct & Util Serv SPS									
300154	Denver Metro West E		830.83							
300157	Design & Constr N TX		(4,007.90)							
300159	Design & Constr S TX		(55.47)							
300209	Dist Design & Const NM		1,320.22							
300210	Dist Design & Const NM									
300237	Dist Business Operations-Final									
300247	Dist Business Operations-Final		(758.56)							
300281	Area Engineering SPS - Final		3,352.42							
300286	Sys Plan & Strat South-Final		(1,290.79)							
300288	VP Gas Operations TX-NM E									
300289	Sr Director Distribution Ops SPS-Final		(44,531.75)							
300328	Vegetation Management Oversight-Final									
300334	VP Distribution Operations-Final									
300335	VP Distribution Operations-Final									
300350	VP Distribution Operations-Final									
300365	VP Distribution Operations-Final									
300366	VP Distribution Operations-Final									
300370	VP Distribution Operations-Final		743,945.00							
300390	GC SPS E Final		1,529.29							
300403	Enterprise Security SPS E-Final									
300413	Property Services-Final									
300423	Human Resources SPS E-Final		184,524.19							
300433	Strategy & Technical Trn-Final		867.94	55,607.13						
300443	Workforce Rel & Safety SPS E-Final									
300473	Customer Solutions SPS E-Final			2,988.84						

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	ES Environmental	ES Performance Optimization	ES Projects	ES VP Energy Supply	ES VP Operations
300073	Geospatial Tech Data Integrity TX NM E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300077	Subs Ops and Maintenance E									
300081	Subs Ops and Maintenance E									
300082	Subs Ops and Maintenance E									
300083	Subs Ops and Maintenance E									
300087	Trans Plng & Bus Relations E									
300096	Trans Portfl Del Des & Engr E			31,449.70						
300104	Trans Systems Operations E									
300124	Transmission Field Ops									
300131	Transmission Gen Corp E									
300135	CO GEO Northeast E			(3,208.59)		33,466.61		7,442.76		
300141	Cntrct & Util Serv SPS									
300154	Denver Metro West E									
300157	Design & Constr N TX									
300159	Design & Constr S TX									
300209	Dist Design & Const NM									
300210	Dist Design & Const NM									
300237	Dist Business Operations-Final									
300247	Dist Business Operations-Final		20,451.30							
300281	Area Engineering SPS - Final									
300286	Sys Plan & Strat South-Final									
300288	VP Gas Operations TX-NM E									
300289	Sr Director Distribution Ops SPS-Final									
300328	Vegetation Management Oversight-Final				27,401.92					
300334	VP Distribution Operations-Final									
300335	VP Distribution Operations-Final									
300350	VP Distribution Operations-Final									
300365	VP Distribution Operations-Final		58,934.54							
300366	VP Distribution Operations-Final		4,017.50							
300370	VP Distribution Operations-Final		381,143.15	241,092.82	125,903.97	30,005.18				
300390	GC SPS E Final	-								
300403	Enterprise Security SPS E-Final									
300413	Property Services-Final									
300423	Human Resources SPS E-Final									
300433	Strategy & Technical Trn-Final									
300443	Workforce Rel & Safety SPS E-Final									
300473	Customer Solutions SPS E-Final									

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Enterprise Security	Financial Planning	GC Claims	GC Legal Services	GC VP General Counsel	Gas Operations	Human Resources	Investor Relations	Marketing
300073	Geospatial Tech Data Integrity TX NM E	\$ -	\$ -	\$ -	\$ -	\$ -	5,571.12	\$ -	\$ -	\$ -
300077	Subs Ops and Maintenance E									
300081	Subs Ops and Maintenance E									
300082	Subs Ops and Maintenance E									
300083	Subs Ops and Maintenance E									
300087	Trans Plng & Bus Relations E									
300096	Trans Portfl Del Des & Engrn E		20,931.06							
300104	Trans Systems Operations E									
300124	Transmission Field Ops									
300131	Transmission Gen Corp E		4,998.45							
300135	CO GEO Northeast E									
300141	Cntrct & Util Serv SPS									
300154	Denver Metro West E									
300157	Design & Constr N TX									
300159	Design & Constr S TX									
300209	Dist Design & Const NM									
300210	Dist Design & Const NM									
300237	Dist Business Operations-Final									
300247	Dist Business Operations-Final									
300281	Area Engineering SPS - Final									
300286	Sys Plan & Strat South-Final									
300288	VP Gas Operations TX-NM E						125,839.28			
300289	Sr Director Distribution Ops SPS-Final						56.06			
300328	Vegetation Management Oversight-Final									
300334	VP Distribution Operations-Final									
300335	VP Distribution Operations-Final									
300350	VP Distribution Operations-Final									
300365	VP Distribution Operations-Final									
300366	VP Distribution Operations-Final									
300370	VP Distribution Operations-Final									
300390	GC SPS E Final		614.04							
300403	Enterprise Security SPS E-Final	609,948.18		253,250.95	2,314,307.91	138,041.72				
300413	Property Services-Final									
300423	Human Resources SPS E-Final							2,527,748.22		
300433	Strategy & Technical Trn-Final									
300443	Workforce Rel & Safety SPS E-Final									
300473	Customer Solutions SPS E-Final									6,975.42

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	OS Senior VP - Commercial Operations	PSCo President	Policy & Regulatory Compliance	Property Services	Resource Planning	Risk Management and Audit Services	SPS President	SS Company Benefits	Strategic Revenue Initiatives
300073	Geospatial Tech Data Integrity TX NM E	\$ -	\$ -	\$ -	\$ 170,23	\$ -	\$ -	\$ -	\$ -	\$ -
300077	Subs Ops and Maintenance E				0.59					
300081	Subs Ops and Maintenance E				0.41					
300082	Subs Ops and Maintenance E				172.46					
300083	Subs Ops and Maintenance E				260,895.50					
300087	Trans Plng & Bus Relations E				59,076.73					
300096	Trans Portfl Del Des & Engrn E				53,957.29					
300104	Trans Systems Operations E				149,813.92					
300124	Transmission Field Ops				34,220.63					
300131	Transmission Gen Corp E				239,795.94					
300135	CO GEO Northeast E				0.10					
300141	Cntrct & Util Serv SPS									
300154	Denver Metro West E				0.19					
300157	Design & Constr N TX									
300159	Design & Constr S TX									
300209	Dist Design & Const NM									
300210	Dist Design & Const NM									
300237	Dist Business Operations-Final				6.89					
300247	Dist Business Operations-Final				80,077.15					
300281	Area Engineering SPS - Final				6,136.04					
300286	Sys Plan & Strat South-Final									
300288	VP Gas Operations TX-NM E									
300289	Sr Director Distribution Ops SPS-Final				21,526.92					
300328	Vegetation Management Oversight-Final				11,979.60					
300334	VP Distribution Operations-Final				5.97					
300335	VP Distribution Operations-Final				0.66					
300350	VP Distribution Operations-Final				0.84					
300365	VP Distribution Operations-Final				515,395.05					
300366	VP Distribution Operations-Final				182,880.86					
300370	VP Distribution Operations-Final				53,497.20					
300390	GC SPS E Final				111,974.65					
300403	Enterprise Security SPS E-Final				5,336.31					
300413	Property Services-Final				5,014,988.79					
300423	Human Resources SPS E-Final				168,492.04					
300433	Strategy & Technical Trn-Final				4,966.04					
300443	Workforce Rel & Safety SPS E-Final									
300473	Customer Solutions SPS E-Final				472.29					
									33,261.14	

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Supply Chain	Tax Services	Transmission & Substations	Treasurer	VP Distribution Operations	Vegetation Management & Pole Program	Workforce Relations & Safety	Per Book - Updated Period
300073	Geospatial Tech Data Integrity TX NM E	\$ 17.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,875.65
300077	Subs Ops and Maintenance E	3.26							3.85
300081	Subs Ops and Maintenance E	2.77							3.18
300082	Subs Ops and Maintenance E	999.63							1,172.09
300083	Subs Ops and Maintenance E	30,589.45		103,796.68				75.00	375,928.13
300087	Trans Plng & Bus Relations E	6,871.80		1,717,720.30					1,783,668.83
300096	Trans Portfil Del Des & Engr E	6,331.25		3,317,878.52					3,429,926.39
300104	Trans Systems Operations E	17,881.62		285,854.22					453,543.79
300124	Transmission Field Ops	4,081.27		60,109.17					98,339.98
300131	Transmission Gen Corp E	11,707.41		4,203,493.73				(57,725.85)	6,194,608.70
300135	CO GEO Northeast E	0.67							0.77
300141	Cntrct & Util Serv SPS					29.00			29.00
300154	Denver Metro West E	1.28							1.46
300157	Design & Constr N TX					41.82			872.65
300159	Design & Constr S TX								(4,007.90)
300209	Dist Design & Const NM								(55.47)
300210	Dist Design & Const NM								1,320.22
300237	Dist Business Operations-Final	36.93							43.82
300247	Dist Business Operations-Final	9,720.27							109,490.16
300281	Area Engineering SPS - Final	626.88							10,115.34
300286	Sys Plan & Strat South-Final								(1,290.79)
300288	VP Gas Operations TX-NM E								125,839.28
300289	Sr Director Distribution Ops SPS-Final	589.85				146,274.90		21,108.07	370,519.93
300328	Vegetation Management Oversight-Final	1,468.46					405,579.87		419,027.92
300334	VP Distribution Operations-Final	37.09							43.05
300335	VP Distribution Operations-Final	4.35							5.01
300350	VP Distribution Operations-Final	5.22							6.05
300365	VP Distribution Operations-Final	62,235.15		52.97		6,147.54		50.02	642,815.27
300366	VP Distribution Operations-Final	21,531.84		6.50		2,891.80			211,328.50
300370	VP Distribution Operations-Final	6,036.48		3,401.04		393,504.09		46,897.87	2,026,040.84
300390	GC SPS E Final	5,950.27							2,825,054.79
300403	Enterprise Security SPS E-Final	651.99		8.01				32,916.81	648,861.30
300413	Property Services-Final	248,977.74							5,263,966.53
300423	Human Resources SPS E-Final	753.37						734,787.81	3,649,566.78
300433	Strategy & Technical Trn-Final	438.56				1,057.78		88,379.88	151,317.32
300443	Workforce Rel & Safety SPS E-Final							1,545,631.46	1,545,631.46
300473	Customer Solutions SPS E-Final	55.58							10,492.13

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer and Innovation Officer	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary & Executive Services
300511	Corporate Other-Final		28.14	27,157.67	271,212.05		35,557.44			216,610.49
300542	Billing SPS E Final									
300552	CollectionsSPSEFinal									
300562	Contact Center SPS E Final		2,051.84							
300572	CC Ops SPS E Final									
300582	Customer Care Oth-Final		2,256,098.41							
300592	Meter Reading SPS E Final		943,135.76							
300612	VP CC SPS E Final		2.73							
300706	ES Logistics-Final		142.73							
300716	SC Process and Controls-Final		32.82							
300726	Supply Chain Ops-Final		155.92							
300741	ES Energy Trading-Final		18,229.48							
300749	ES Market Operations-Final									
300755	ES Purchased Power-Final									
300770	OS Gas Supply-Final									
300771	Business Cust Relations-Final		38.98							
300772	CSED Director-Final									
300773	SPS Regulatory Ops-Final		321.89							145.30
300774	SPS President SPS E Final									
300775	SPS Strategic Plng-Final									
300795	CorpComm SPS E Final									
300805	PSCo President - SPS Final									
300815	Revenue Req TX - NM Elec Final		1,272.29	1,143,586.23						399,948.11
300818	VP Commercial Ops-Final									
300821	SPS President TX E Final		1,015.62							
300822	State Affairs New Mexico-Final		(1,215.71)							
300824	Corporate Dev SPS Final									
300933	VP SPS		1,726,167.92							
300940	Gen Mgr PSCo-Final									
300944	Gen Mgr SPS-Final									
301186	King Com									
301260	Riverside #7 CC									
301265	Riverview Plant Com									
301284	Wilmarth Com									
301285	Carlsbad #5									
301287	Cunningham #1									
301288	Cunningham #2									

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	ES Environmental	ES Performance Optimization	ES Projects	ES VP Energy Supply	ES VP Operations
300511	Corporate Other-Final									
300542	Billing SPS E Final	2,870.91								
300552	CollectionsSPSEFinal	63.36								
300562	Contact Center SPS E Final	2,430,810.70								
300572	CC Ops SPS E Final	42,233.18								
300582	Customer Care Oth-Final	52,262.63								
300592	Meter Reading SPS E Final	33,232.31								
300612	VP CC SPS E Final	27,391.01								
300706	ES Logistics-Final									
300716	SC Process and Controls-Final									
300726	Supply Chain Ops-Final									
300741	ES Energy Trading-Final									
300749	ES Market Operations-Final									
300755	ES Purchased Power-Final									
300770	OS Gas Supply-Final									
300771	Business Cust Relations-Final									
300772	CSED Director-Final									
300773	SPS Regulatory Ops-Final									1,437.46
300774	SPS President SPS E Final									
300775	SPS Strategic Plng-Final									
300795	CorpComm SPS E Final									
300805	PSCo President - SPS Final									
300815	Revenue Req TX - NM Elec Final									
300818	VP Commercial Ops-Final									
300821	SPS President TX E Final									
300822	State Affairs New Mexico-Final									
300824	Corporate Dev SPS Final									
300933	VP SPS					735,013.79	7,448,439.04	930,090.68	153,821.21	431,197.62
300940	Gen Mgr PSCo-Final									
300944	Gen Mgr SPS-Final							667.66		
301186	King Com					1,025,894.13				
301260	Riverside #7 CC									
301265	Riverview Plant Com									
301284	Wilmarth Com									
301285	Carlsbad #5									191.76
301287	Cummingham #1									618.12
301288	Cummingham #2									

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Enterprise Security	Financial Planning	GC Claims	GC Legal Services	GC VP General Counsel	Gas Operations	Human Resources	Investor Relations	Marketing
300511	Corporate Other-Final		255,937.74							19,354.12
300542	Billing SPS E Final									
300552	CollectionsSPSEFinal									
300562	Contact Center SPS E Final									
300572	CC Ops SPS E Final									
300582	Customer Care Oth-Final									
300592	Meter Reading SPS E Final									
300612	VP CC SPS E Final									
300706	ES Logistics-Final									
300716	SC Process and Controls-Final									
300726	Supply Chain Ops-Final									
300741	ES Energy Trading-Final									
300749	ES Market Operations-Final									
300755	ES Purchased Power-Final									
300770	OS Gas Supply-Final									
300771	Business Cust Relations-Final									
300772	CSED Director-Final									
300773	SPS Regulatory Ops-Final									
300774	SPS President SPS E Final									
300775	SPS Strategic Plng-Final									
300795	CorpComm SPS E Final									
300805	PSCo President - SPS Final									
300815	Revenue Req TX - NM Elec Final		1,113,879.83							
300818	VP Commercial Ops-Final									
300821	SPS President TX E Final		132.92							
300822	State Affairs New Mexico-Final									
300824	Corporate Dev SPS Final		27,058.26							
300933	VP SPS		1,603.33							
300940	Gen Mgr PSCo-Final									
300944	Gen Mgr SPS-Final									
301186	King Com									
301260	Riverside #7 CC									
301265	Riverview Plant Com									
301284	Wilmarth Com									
301285	Carlsbad #5									
301287	Cummingham #1									
301288	Cummingham #2									

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	OS Senior VP - Commercial Operations	PSCo President	Policy & Regulatory Compliance	Property Services	Resource Planning	Risk Management and Audit Services	SPS President	SS Company Benefits	Strategic Revenue Initiatives
300511	Corporate Other-Final		39,765.20		17,513.45		23,549.16			
300542	Billing SPS E Final									
300552	CollectionsSPSEFinal									
300562	Contact Center SPS E Final				141,465.22					
300572	CC Ops SPS E Final				1,663.16					
300582	Customer Care Oth-Final				13,782.65					
300592	Meter Reading SPS E Final				2,029.65					
300612	VP CC SPS E Final				1,673.45					
300706	ES Logistics-Final									
300716	SC Process and Controls-Final				9,079.92					
300726	Supply Chain Ops-Final									
300741	ES Energy Trading-Final	2,792,372.00			126,298.74		259,421.22			
300749	ES Market Operations-Final	359,514.08			13,591.41					
300755	ES Purchased Power-Final	404,555.08			19,809.79					
300770	OS Gas Supply-Final	143.75								
300771	Business Cust Relations-Final				72.85			259.89		
300772	CS&ED Director-Final				9,446.62			72.18		
300773	SPS Regulatory Ops-Final			240,839.66	11,478.84			50.79		
300774	SPS President SPS E Final				188,952.58			73.45		
300775	SPS Strategic Plng-Final				11,799.50					
300795	CorpComm SPS E Final				32,963.45					
300805	PSCo President - SPS Final		9,080.02							
300815	Revenue Req TX - NM Elec Final			391,355.19	66,530.66		5,981.80			
300818	VP Commercial Ops-Final	2,680.36								
300821	SPS President TX E Final			3,651.64	43,509.35		995.67	293.44		
300822	State Affairs New Mexico-Final				28.57					
300824	Corporate Dev SPS Final				2,527.24					
300933	VP SPS				393,672.79	1,162.84				
300940	Gen Mgr PSCo-Final				0.15					
300944	Gen Mgr SPS-Final				37,197.13					
301186	King Com				0.58					
301260	Riverside #7 CC				1.38					
301265	Riverview Plant Com				40.60					
301284	Wilmarth Com				0.61					
301285	Carlsbad #5				624.71					
301287	Cummingham #1				25,216.68					
301288	Cummingham #2				56,889.90					

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Supply Chain	Tax Services	Transmission & Substations	Treasurer	VP Distribution Operations	Vegetation Management & Pole Program	Workforce Relations & Safety	Per Book - Updated Period
300511	Corporate Other-Final	8.74						13,732.44	920,426.65
300542	Billing SPS E Final								2,870.91
300552	CollectionsSPSEFinal								63.36
300562	Contact Center SPS E Final								2,574,327.76
300572	CC Ops SPS E Final	200.42							44,096.76
300582	Customer Care Oth-Final								2,322,143.68
300592	Meer Reading SPS E Final								978,397.72
300612	VP CC SPS E Final								29,067.19
300706	ES Logistics-Final								142.73
300716	SC Process and Controls-Final	307,894.85							317,007.59
300726	Supply Chain Ops-Final	271,893.85							272,049.77
300741	ES Energy Trading-Final	10,318.71							3,206,640.15
300749	ES Market Operations-Final	1,644.17							374,749.66
300755	ES Purchased Power-Final	2,379.71							426,744.58
300770	OS Gas Supply-Final								143.75
300771	Business Cust Relations-Final	8.67							380.38
300772	CSED Director-Final	1,202.96							10,721.76
300773	SPS Regulatory Ops-Final	57.03							254,330.96
300774	SPS President SPS E Final	22,458.17							211,484.19
300775	SPS Strategic Plng-Final	1,419.22							13,218.73
300795	CorpComm SPS E Final	1,059.61						12,619.26	1,591,448.95
300805	PSCo President - SPS Final								9,080.02
300815	Revenue Req TX - NM Elec Final	4,446.86							1,583,209.96
300818	VP Commercial Ops-Final								2,680.36
300821	SPS President TX E Final	5,277.79							52,645.10
300822	State Affairs New Mexico-Final	3.41							31.97
300824	Corporate Dev SPS Final	327.85							29,913.34
300933	VP SPS	35,483.64		5,819.99				(34,968.22)	11,827,504.63
300940	Gen Mgr PSCo-Final	0.87							1.03
300944	Gen Mgr SPS-Final	4,358.26							1,068,117.18
301186	King Com	3.88							4.46
301260	Riverside #7 CC	8.52							9.90
301265	Riverview Plant Com	4.85							45.45
301284	Wilmarth Com	4.06							4.66
301285	Carlsbad #5	84.86							709.57
301287	Cummingham #1	2,942.30							28,350.75
301288	Cummingham #2	7,522.45							65,030.46

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer and Innovation Officer	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary & Executive Services
301289	Cummingham #3									
301290	Cummingham #4									
301291	Cummingham 1&2 Com									
301292	Cummingham 3&4 Com									
301294	Maddox #1									
301296	Maddox #3									
301298	Maddox Com		37.52							
301299	Gen Mgr TX / NM		116.94							
301300	Harrington #1									
301301	Harrington #2									
301302	Harrington #3									
301304	Harrington Com		6,930.63							
301305	Nichols #1									
301306	Nichols #2									
301307	Nichols #3									
301308	Nichols Com									
301309	Jon #1									
301310	Jon #2									
301311	Jon #3									
301312	Jon #4									
301313	Jon Com		1,182.50							
301315	Moore County Com									
301316	Quay Cty Com									
301317	Quay Cty Unit 1									
301318	Quay Cty Unit 2									
301319	Plant X #1									
301320	Plant X #2									
301321	Plant X #3									
301322	Plant X #4									
301323	Plant X Com		395.13							
301324	Tolk #1									
301325	Tolk #2									
301327	Tolk Com		2,689.03							
301365	Benefits Final									
301370	CEO SPS Exec Mgmt Final	839,614.03	480.06	4,629,247.52	747,221.96				-	261,166.43
301378	DSM Recovery TX E									
301395	Employee Communications-Final		28.04	2,147.04						256,099.58

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	ES Environmental	ES Performance Optimization	ES Projects	ES VP Energy Supply	ES VP Operations
301289	Cunningham #3						3,978.97			59.01
301290	Cunningham #4						569.42			17.05
301291	Cunningham 1&2 Com									720.73
301292	Cunningham 3&4 Com									
301294	Maddox #1									182.14
301296	Maddox #3									
301298	Maddox Com						16,586.75			
301299	Gen Mgr TX / NM									502.18
301300	Harrington #1					2,591.24	626,433.05			57.03
301301	Harrington #2						106,976.63			16,919.95
301302	Harrington #3						3,269.10			2,170.15
301304	Harrington Com						22,598.67			1,377.22
301305	Nichols #1						6,668.76		110.56	5,041.70
301306	Nichols #2									49.77
301307	Nichols #3									
301308	Nichols Com						794.82			388.17
301309	Jon #1							167.10		2,864.47
301310	Jon #2									534.92
301311	Jon #3						75,626.97			2,304.29
301312	Jon #4						1,589.25			65.44
301313	Jon Com									145.39
301315	Moore County Com									2,295.60
301316	Quay Cty Com									0.90
301317	Quay Cty Unit 1									22.82
301318	Quay Cty Unit 2									115.58
301319	Plant X #1									
301320	Plant X #2									84.12
301321	Plant X #3									903.96
301322	Plant X #4									476.57
301323	Plant X Com						105,008.00			4,474.61
301324	Tolk #1									1,656.28
301325	Tolk #2						32,900.48			2,471.02
301327	Tolk Com						8,152.61			1,813.74
301365	Benefits Final									5,469.01
301370	CEO SPS Exec Mgmt Final									
301378	DSM Recovery TX E									
301395	Employee Communications-Final									

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Enterprise Security	Financial Planning	GC Claims	GC Legal Services	GC VP General Counsel	Gas Operations	Human Resources	Investor Relations	Marketing
301289	Cunningham #3									
301290	Cunningham #4									
301291	Cunningham 1&2 Com									
301292	Cunningham 3&4 Com									
301294	Maddox #1									
301296	Maddox #3									
301298	Maddox Com									
301299	Gen Mgr TX / NM									
301300	Harrington #1									
301301	Harrington #2									
301302	Harrington #3									
301304	Harrington Com									
301305	Nichols #1									
301306	Nichols #2									
301307	Nichols #3									
301308	Nichols Com									
301309	Jon #1									
301310	Jon #2									
301311	Jon #3									
301312	Jon #4									
301313	Jon Com									
301315	Moore County Com									
301316	Quay Cty Com									
301317	Quay Cty Unit 1									
301318	Quay Cty Unit 2									
301319	Plant X #1									
301320	Plant X #2									
301321	Plant X #3									
301322	Plant X #4									
301323	Plant X Com									
301324	Tolk #1									
301325	Tolk #2									
301327	Tolk Com									
301365	Benefits Final									
301370	CEO SPS Exec Mgmt Final									
301378	DSM Recovery TX E		178.06		5.97					-
301395	Employee Communications-Final									3,156.12

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	OS Senior VP - Commercial Operations	PSCo President	Policy & Regulatory Compliance	Property Services	Resource Planning	Risk Management and Audit Services	SPS President	SS Company Benefits	Strategic Revenue Initiatives
301289	Cunningham #3				3,779.25					
301290	Cunningham #4				3,003.07					
301291	Cunningham 1&2 Com				107,613.03					
301292	Cunningham 3&4 Com				7,459.66					
301294	Maddox #1				28,387.54					
301296	Maddox #3				20,973.60					
301298	Maddox Com				81,733.73					
301299	Gen Mgr TX / NM				40,876.47					
301300	Harrington #1				55,856.34					
301301	Harrington #2				47,904.29					
301302	Harrington #3				82,366.19					
301304	Harrington Com				392,760.80					
301305	Nichols #1				10,945.24					
301306	Nichols #2				11,605.44					
301307	Nichols #3				13,930.20					
301308	Nichols Com				188,511.25					
301309	Jon #1				9,886.85					
301310	Jon #2				15,760.43					
301311	Jon #3				3,845.46					
301312	Jon #4				3,815.76					
301313	Jon Com				167,955.77					
301315	Moore County Com				53.27					
301316	Quay Cty Com				206.00					
301317	Quay Cty Unit 1				2,481.67					
301318	Quay Cty Unit 2				1,197.08					
301319	Plant X #1				8,229.24					
301320	Plant X #2				9,867.04					
301321	Plant X #3				12,287.77					
301322	Plant X #4				20,230.04					
301323	Plant X Com				149,271.34					
301324	Tolk #1				78,166.06					
301325	Tolk #2				59,681.21					
301327	Tolk Com				292,798.77					
301365	Benefits Final								(146,334.30)	
301370	CEO SPS Exec Mgmt Final	187,489.60			108,454.94				8,173,182.30	
301378	DSM Recovery TX E									
301395	Employee Communications-Final				14,452.33					

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Supply Chain	Tax Services	Transmission & Substations	Treasurer	VP Distribution Operations	Vegetation Management & Pole Program	Workforce Relations & Safety	Per Book - Updated Period
301289	Cunningham #3	475.78							8,293.01
301290	Cunningham #4	344.20							3,933.74
301291	Cunningham 1&2 Com	12,230.37						(30,930.90)	89,633.22
301292	Cunningham 3&4 Com	879.31							8,338.97
301294	Maddox #1	3,431.95							32,001.62
301296	Maddox #3	2,289.06							39,849.41
301298	Maddox Com	9,770.64							66,030.16
301299	Gen Mgr TX / NM	4,750.70		8.65				(26,022.56)	674,825.44
301300	Harrington #1	6,898.55							186,651.47
301301	Harrington #2	5,849.25							59,192.78
301302	Harrington #3	8,989.45							115,331.53
301304	Harrington Com	47,052.65						(49,584.78)	408,980.32
301305	Nichols #1	1,341.90							12,336.91
301306	Nichols #2	1,377.32							12,982.76
301307	Nichols #3	1,759.12							16,872.32
301308	Nichols Com	22,409.09						(1,865.82)	212,086.09
301309	Jon #1	1,207.41		17.53					11,646.72
301310	Jon #2	1,828.51		12.14					95,532.34
301311	Jon #3	471.86							5,972.01
301312	Jon #4	473.37							4,434.52
301313	Jon Com	19,947.37						(47,993.59)	143,387.65
301315	Moore County Com	5.65							59.82
301316	Quay Cty Com	25.26							254.08
301317	Quay Cty Unit 1	307.56							2,904.81
301318	Quay Cty Unit 2	155.98							1,353.06
301319	Plant X #1	1,003.73						(912.73)	8,404.36
301320	Plant X #2	1,205.46							11,976.47
301321	Plant X #3	1,423.35							14,187.69
301322	Plant X #4	2,306.94							132,019.59
301323	Plant X Com	17,647.94							168,970.68
301324	Tolk #1	9,061.57		13.95					122,613.08
301325	Tolk #2	7,114.52		12.89					76,774.97
301327	Tolk Com	34,654.67		24.95				(62,352.20)	273,284.23
301365	Benefits Final								(146,334.30)
301370	CEO SPS Exec Mgmt Final								15,425,622.48
301378	DSM Recovery TX E				478,759.68				3,334.18
301395	Employee Communications-Final								272,726.99

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer and Innovation Officer	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary & Executive Services
301399	Shareholder Relations-Final									99,084.01
301407	Cummingham Common-Final		2,017.00							
301411	Celanese Common Gen-Final									
301419	Env Air Water Waste-Final		116.94							
301428	Audit Services SPS Final		173.11							
301432	Cash Management-Final									
301436	Treas Fin Pol & Fcst SPS Final									
301440	Tax Services SPS Final									
301444	Treasurer-Final		129.26							
301455	Controller SPS Final						2,234,843.16			
301464	Corporate Controller-Final		922,339.59				72,738.97			
301476	Financial Ops Other SPS Fin		32,170.83			204,296.61	2,372,543.43		1,439,500.34	
301480	Treas Hazard Ins SPS Final		51.43							
301492	Revenue Req TX Elec Final									
301493	Revenue Req NM Elec Final									
301512	Financial Planning SPS Final						52,141.69			
301577	Policy & Fed Affairs SPS E Final									
301582	Meter Reading TX E Final		13,752.85							
301583	Meter Reading NM E Final		451.98							
301590	Operations Services-Final		643.84	3,383.68						144,899.23
301597	Strategic Transm Initiatives-Final									
301599	Subs Operations & Maintenance-Final									
301605	SPS President NM E Final		66.35							
301627	Networks-Final		120,188.85							
301649	Property Services-Final									
301656	BS-ITSD-SPS-1035		1,308,847.76							
301657	Risk Mgmt SPS Final									
301666	Controller SPS NU Final									
301672	BS-IT Op&Infra-SPS-1035									
301676	CIO Finance-Final		3,929,317.90							
301680	Resource Planning SPS E-Final		21,936,468.03	16,728.76				36,851.08		
301799	VP Distribution Operations-Final		62.30							
302046	Conversion JDE Delete BU's-Final									
302057	Customer Solutions SPS NU-Final									
302148	Transmission Syst Sustainability - Final		3,736.52	498,819.21						363.83
302149	Transmission Business Ops - Final									
302151	Transco XETD - Final									

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	ES Environmental	ES Performance Optimization	ES Projects	ES VP Energy Supply	ES VP Operations
301399	Shareholder Relations-Final									
301407	Cummingham Common-Final									
301411	Celanese Common Gen-Final									
301419	Env Air Water Waste-Final							41.55		230.83
301428	Audit Services SPS Final									
301432	Cash Management-Final									
301436	Treas Fin Pol & Fcst SPS Final									
301440	Tax Services SPS Final									
301444	Treasurer-Final									
301455	Controller SPS Final									
301464	Corporate Controller-Final									
301476	Financial Ops Other SPS Fin									
301480	Treas Hazard Ins SPS Final									
301492	Revenue Req TX Elec Final									
301493	Revenue Req NM Elec Final									
301512	Financial Planning SPS Final									
301577	Policy & Fed Affairs SPS E Final									
301582	Meter Reading TX E Final	3,808.80								
301583	Meter Reading NM E Final	2,191.12								
301590	Operations Services-Final									
301597	Strategic Transm Initiatives-Final									
301599	Subs Operations & Maintenance-Final									
301605	SPS President NM E Final									
301627	Networks-Final									
301649	Property Services-Final									
301656	BS-ITSD-SPS-1035									
301657	Risk Mgmt SPS Final									
301666	Controller SPS NU Final									
301672	BS-IT Op&Infra-SPS-1035									
301676	CIO Finance-Final									
301680	Resource Planning SPS E-Final									
301799	VP Distribution Operations-Final									
302046	Conversion JDE Delete BU's-Final	884,980.98								
302057	Customer Solutions SPS NU-Final	-								
302148	Transmission Syst Sustainability - Final									
302149	Transmission Business Ops - Final									
302151	Transco XETD - Final									

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Enterprise Security	Financial Planning	GC Claims	GC Legal Services	GC VP General Counsel	Gas Operations	Human Resources	Investor Relations	Marketing
301399	Shareholder Relations-Final									
301407	Cummingham Common-Final									
301411	Celanese Common Gen-Final									
301419	Env Air Water Waste-Final									
301428	Audit Services SPS Final									
301432	Cash Management-Final									
301436	Treas Fin Pol & Fcst SPS Final									
301440	Tax Services SPS Final									
301444	Treasurer-Final		92,333.88							
301455	Controller SPS Final		3,583.76							
301464	Corporate Controller-Final		11,308.32							
301476	Financial Ops Other SPS Fin		965,855.81						228,278.22	
301480	Treas Hazard Ins SPS Final		78,116.30							
301492	Revenue Req TX Elec Final		152,410.39							
301493	Revenue Req NM Elec Final		135,801.12							
301512	Financial Planning SPS Final		265,873.47							
301577	Policy & Fed Affairs SPS E Final									
301582	Meter Reading TX E Final									
301583	Meter Reading NM E Final									
301590	Operations Services-Final		73,187.60							
301597	Strategic Transm Initiatives-Final									
301599	Subs Operations & Maintenance-Final									
301605	SPS President NM E Final									
301627	Networks-Final									
301649	Property Services-Final									
301656	BS-ITSD-SPS-1035									
301657	Risk Mgmt SPS Final									
301666	Controller SPS NU Final		185,803.97							
301672	BS-IT Op&Infra-SPS-1035									
301676	CIO Finance-Final									
301680	Resource Planning SPS E-Final	3,066,459.09						2.00		
301799	VP Distribution Operations-Final									
302046	Conversion JDE Delete BU's-Final									
302057	Customer Solutions SPS NU-Final									
302148	Transmission Syst Sustainability - Final									689,402.95
302149	Transmission Business Ops - Final									777.41
302151	Transco XETD - Final									

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	OS Senior VP - Commercial Operations	PSCo President	Policy & Regulatory Compliance	Property Services	Resource Planning	Risk Management and Audit Services	SPS President	SS Company Benefits	Strategic Revenue Initiatives
301399	Shareholder Relations-Final									
301407	Cummingham Common-Final				6,949.21					
301411	Celanese Common Gen-Final				161.53					
301419	Env Air Water Waste-Final									
301428	Audit Services SPS Final				16,577.02		404,295.77			
301432	Cash Management-Final									
301436	Treas Fin Pol & Fcst SPS Final				2,841.43					
301440	Tax Services SPS Final									
301444	Treasurer-Final									
301455	Controller SPS Final				21,346.09					
301464	Corporate Controller-Final				78,850.67					
301476	Financial Ops Other SPS Fin	368,995.10			62,679.29	200,262.18				
301480	Treas Hazard Ins SPS Final				176,049.58					
301492	Revenue Req TX Elec Final				33,305.71		388,694.91			
301493	Revenue Req NM Elec Final				10,262.12					
301512	Financial Planning SPS Final				8,446.34					
301577	Policy & Fed Affairs SPS E Final			260,111.37	19,484.44					
301582	Meter Reading TX E Final				8,248.11					
301583	Meter Reading NM E Final				106,233.40					227,127.61
301590	Operations Services-Final				42,481.14					
301597	Strategic Transm Initiatives-Final				24,400.88					
301599	Subs Operations & Maintenance-Final				4,683.01					
301605	SPS President NM E Final				165.46			137.02		
301627	Networks-Final				24,027.41					
301649	Property Services-Final				26,196.57					
301656	BS-ITSD-SPS-1035				479,434.37					
301657	Risk Mgmt SPS Final				40,651.74					
301666	Controller SPS NU Final				4,204.26		4,218.39			
301672	BS-IT Op&Infra-SPS-1035	1,190.94			5.43					
301676	CIO Finance-Final									
301680	Resource Planning SPS E-Final	-			380,424.89					
301799	VP Distribution Operations-Final				23,022.91	551,184.38				
302046	Conversion JDE Delete BU's-Final				4.72					
302057	Customer Solutions SPS NU-Final				80,358.80					
302148	Transmission Syst Sustainability - Final				4.95					
302149	Transmission Business Ops - Final									
302151	Transco XETD - Final				2.19					

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Supply Chain	Tax Services	Transmission & Substations	Treasurer	VP Distribution Operations	Vegetation Management & Pole Program	Workforce Relations & Safety	Per Book - Updated Period
301399	Shareholder Relations-Final								99,084.01
301407	Cunningham Common-Final	838.09							10,076.68
301411	Celanese Common Gen-Final	17.29							178.83
301419	Env Air Water Waste-Final								470.80
301428	Audit Services SPS Final	180.48							421,226.38
301432	Cash Management-Final				174,482.55				174,482.55
301436	Treas Fin Pol & Fcst SPS Final	381.26			19,096.21				22,318.89
301440	Tax Services SPS Final		104,687.82						104,687.82
301444	Treasurer-Final				364,456.05				478,265.28
301455	Controller SPS Final	9,480.33							2,326,757.92
301464	Corporate Controller-Final	507.08							1,638,830.53
301476	Financial Ops Other SPS Fin	1,004.02	664,359.42		-				6,084,058.27
301480	Treas Hazard Ins SPS Final	643.72			1,690,503.74				2,191,315.80
301492	Revenue Req TX Elec Final	1,236.60							163,909.11
301493	Revenue Req NM Elec Final	1,068.00							145,315.46
301512	Financial Planning SPS Final	2,333.99							339,833.59
301577	Policy & Fed Affairs SPS E Final	995.94							269,355.42
301582	Meter Reading TX E Final	12,603.07							136,398.12
301583	Meter Reading NM E Final	5,026.66							50,150.90
301590	Operations Services-Final								473,642.83
301597	Strategic Transm Initiatives-Final	558.23		128,558.42					133,799.65
301599	Subs Operations & Maintenance-Final	26.51							191.97
301605	SPS President NM E Final	2,892.01							27,122.79
301627	Networks-Final	2,676.09							149,061.51
301649	Property Services-Final	33,952.81							513,387.18
301656	BS-ITSD-SPS-1035	4,736.21							1,354,235.70
301657	Risk Mgmt SPS Final	471.65							194,698.27
301666	Controller SPS NU Final	4.04							1,200.41
301672	BS-IT Op&Infra-SPS-1035								3,929,317.90
301676	CIO Finance-Final								25,400,082.77
301680	Resource Planning SPS E-Final	2,489.51							613,610.19
301799	VP Distribution Operations-Final	27.32		11.38					43.42
302046	Conversion JDE Delete BU's-Final								2,157,662.29
302057	Customer Solutions SPS NU-Final	3.31							785.67
302148	Transmission Syst Sustainability - Final			146,400.25					146,400.25
302149	Transmission Business Ops - Final			120,843.50					120,843.50
302151	Transco XETD - Final	14.31							16.50

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer and Innovation Officer	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary & Executive Services
302154	OS Gas Resources Final									
302155	ES Coal Supply Final									
302224	CC Ops NSPW NUFinal									
302261	SPS-Dist-Other									
302262	PensionandInsuranceLaborLoad-Alloc									
302277	Fac Alloc Final - MN E									
302278	Fac Alloc Final - ND E									
302279	Fac Alloc Final - SD E									
302287	Fac Alloc Final - MI E									
302292	Fac Alloc Final - Xcel Other									
302293	Fac Alloc Final - CO E									
302295	Fac Alloc Final - Xcel Other									
302296	Fac Alloc Final - NM E									
	Total	\$ 839,614.03	\$ 35,850,226.82	\$ 6,379,666.07	\$ 1,018,434.01	\$ 204,296.61	\$ 4,767,824.69	\$ 36,851.08	\$ 1,439,500.34	\$ 1,378,316.98

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

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	ES Environmental	ES Performance Optimization	ES Projects	ES VP Energy Supply	ES VP Operations
302154	OS Gas Resources Final									
302155	ES Coal Supply Final									
302224	CC Ops NSPW NUFinal									
302261	SPS-Dist-Other		33,401.49							
302262	PensionandInsuranceLaborLoad-Alloc									
302277	Fac Alloc Final - MN E									
302278	Fac Alloc Final - ND E									
302279	Fac Alloc Final - SD E									
302287	Fac Alloc Final - MI E									
302292	Fac Alloc Final - Xcel Other									
302293	Fac Alloc Final - CO E									
302295	Fac Alloc Final - Xcel Other									
302296	Fac Alloc Final - NM E									
	Total	\$ 3,479,844.99	\$ 638,569.70	\$ 269,333.93	\$ 153,305.89	\$ 1,827,324.81	\$ 8,459,592.52	\$ 938,409.75	\$ 153,931.77	\$ 486,859.61

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

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Enterprise Security	Financial Planning	GC Claims	GC Legal Services	GC VP General Counsel	Gas Operations	Human Resources	Investor Relations	Marketing
302154	OS Gas Resources Final									
302155	ES Coal Supply Final									
302224	CC Ops NSPW NUFinal		132.48							120.71
302261	SPS-Dist-Other									
302262	PensionandInsuranceLaborLoad-Alloc									
302277	Fac Alloc Final - MN E									
302278	Fac Alloc Final - ND E									
302279	Fac Alloc Final - SD E									
302287	Fac Alloc Final - MI E									
302292	Fac Alloc Final - Xcel Other									
302293	Fac Alloc Final - CO E									
302295	Fac Alloc Final - Xcel Other									
302296	Fac Alloc Final - NM E									
	Total	\$ 3,676,407.27	\$ 3,447,213.04	\$ 253,250.95	\$ 2,314,313.88	\$ 138,041.72	\$ 131,466.46	\$ 2,527,750.22	\$ 228,278.22	\$ 719,786.73

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

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	OS Senior VP - Commercial Operations	PSCo President	Policy & Regulatory Compliance	Property Services	Resource Planning	Risk Management and Audit Services	SPS President	SS Company Benefits	Strategic Revenue Initiatives
302154	OS Gas Resources Final	272,955.12			3,136.63					
302155	ES Coal Supply Final	293,779.57								
302224	CC Ops NSPW NUFinal									
302261	SPS-Dist-Other								45,477.47	
302262	PensionandInsuranceLaborLoad-Alloc									
302277	Fac Alloc Final - MN E				3.43					
302278	Fac Alloc Final - ND E				0.57					
302279	Fac Alloc Final - SD E				0.31					
302287	Fac Alloc Final - MI E				0.61					
302292	Fac Alloc Final - Xcel Other				0.00					
302293	Fac Alloc Final - CO E				98.67					
302295	Fac Alloc Final - Xcel Other				10.70					
302296	Fac Alloc Final - NM E				229,037.50					
Total		\$ 4,683,675.60	\$ 48,845.22	\$ 895,957.86	\$ 12,173,842.10	\$ 752,609.40	\$ 1,087,156.91	\$ 886.77	\$ 8,105,586.61	\$ 227,127.61

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

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended June 30, 2019

Final Cost Center	Final Cost Center Title	Supply Chain	Tax Services	Transmission & Substations	Treasurer	VP Distribution Operations	Vegetation Management & Pole Program	Workforce Relations & Safety	Per Book - Updated Period
302154	OS Gas Resources Final	372.14							276,463.89
302155	ES Coal Supply Final								293,779.57
302224	CC Ops NSPW NUFinal								253.19
302261	SPS-Dist-Other								33,401.49
302262	PensionandInsuranceLaborLoad-Alloc								45,477.47
302277	Fac Alloc Final - MN E	18.73							22.16
302278	Fac Alloc Final - ND E	3.09							3.66
302279	Fac Alloc Final - SD E	1.72							2.03
302287	Fac Alloc Final - MI E	3.35							3.96
302292	Fac Alloc Final - Xcel Other	0.09							0.09
302293	Fac Alloc Final - CO E	537.25							635.92
302295	Fac Alloc Final - Xcel Other	3.75							14.45
302296	Fac Alloc Final - NM E	13,549.91							242,587.41
	Total	\$ 1,445,972.55	\$ 769,047.24	\$ 10,094,044.78	\$ 2,727,298.22	\$ 549,946.92	\$ 405,579.87	\$ 2,183,841.96	\$ 127,909,831.73

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200063	Executive Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 106,189.20	\$ -	\$ (9,833.80)	\$ 96,355.40
419 - Interest & Dividend Income	(566,981.44)	566,981.44	-	-
426.1 - Donations	30,053.89	(30,053.89)	-	-
426.4 - Life Insurance	139.70	(139.70)	-	-
426.5 - Other Deductions	10,549.92	(10,549.92)	-	-
909 - Customer Service Instructional Advertising	(145,751.09)	-	-	(145,751.09)
920 - Administrative and general salaries	9,654,276.94	-	(5,903,279.33)	3,750,997.61
921 - Office supplies and expenses	850,190.87	-	(371,921.19)	478,269.68
923 - Outside services employed	3,519,539.28	-	(70,256.83)	3,449,282.45
924 - Property insurance	6,925.73	-	(6,925.73)	-
925 - Injuries & Damages	480,713.34	-	(180.87)	480,532.47
926 - Employee pensions and benefits	386,410.59	-	(50,635.54)	335,775.05
930.2 - Miscellaneous general expenses	355,937.42	-	-	355,937.42
931 - Rents	1,748.39	-	(15.76)	1,732.63
935 - Maintenance of general plant	74,095.89	-	(74,095.89)	-
	\$ 14,764,038.63	\$ 526,237.93	\$ (6,487,144.94)	\$ 8,803,131.62

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Aviation & Travel Services	\$ 839,724.76	\$ (110.73)	\$ (736,196.34)	\$ 103,417.69
Business Systems	480.06	-	-	480.06
Chief Customer and Innovation Officer	4,605,153.99	(2,756.94)	(43,291.74)	4,559,105.31
Chief Executive Officer	783,389.59	(36,202.17)	(13,261.59)	733,925.83
Corporate Other	(567,241.57)	567,241.57	-	-
Corporate Secretary & Executive Services	262,138.85	(972.42)	(9,854.70)	251,311.73
Marketing	-	-	(1,174.25)	(1,174.25)
OS Senior VP - Commercial Operations	188,450.98	(961.38)	(6,567.81)	180,921.79
SS Company Benefits	8,173,182.29	-	(5,676,798.51)	2,496,383.78
Treasurer	478,759.68	-	-	478,759.68
	\$ 14,764,038.63	\$ 526,237.93	\$ (6,487,144.94)	\$ 8,803,131.62

Primary Activities for Allocating Cost Center 200063:

Executive Corporate Governance includes the labor and non-labor costs for executive corporate management, long-term business strategy development and other programs that ensure the continuity and development of management. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations. Due to its relative affect on the consolidated business.

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

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200064	Shareholder Corporate Governance			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 19,255.49	\$ -	\$ (48.45)	\$ 19,207.04
923 - Outside services employed	18,593.89	-	-	18,593.89
930.2 - Miscellaneous general expenses	61,234.63	-	-	61,234.63
	\$ 99,084.01	\$ -	\$ (48.45)	\$ 99,035.56

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Corporate Secretary & Executive Services	\$ 99,084.01	\$ -	\$ (51,656.02)	\$ 47,427.99
Investor Relations	-	-	51,607.57	51,607.57
	\$ 99,084.01	\$ -	\$ (48.45)	\$ 99,035.56

Primary Activities for Allocating Cost Center 200064:

Shareholder - Corporate Governance includes the labor and non-labor costs for serving as liaison between Xcel Energy Board of Directors and the shareholders, manages employee/executive stock award matters, liaison between Xcel Energy and the proxy advisory group, monitoring stock ownership patterns, planning shareholder meetings, coordinating the transfer agent and shareholder record keeping functions. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200065	Investor Relations Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 5,128.27	\$ -	\$ -	\$ 5,128.27
426.1 - Donations	207.43	(207.43)	-	-
426.5 - Other Deductions	98.59	(98.59)	-	-
920 - Administrative and general salaries	63,882.05	-	(3,065.71)	60,816.34
921 - Office supplies and expenses	134,774.79	-	(244.35)	134,530.44
923 - Outside services employed	3,763.80	-	-	3,763.80
925 - Injuries & Damages	94.14	-	-	94.14
926 - Employee pensions and benefits	19,993.39	-	(799.53)	19,193.86
930.2 - Miscellaneous general expenses	651.83	-	-	651.83
	\$ 228,594.29	\$ (306.02)	\$ (4,109.59)	\$ 224,178.68

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 10.05	\$ -	\$ (10.05)	\$ -
Investor Relations	228,584.24	(306.02)	(4,099.54)	224,178.68
	\$ 228,594.29	\$ (306.02)	\$ (4,109.59)	\$ 224,178.68

Primary Activities for Allocating Cost Center 200065:

Investor Relations - Corporate Governance includes the labor and non-labor costs for communications to investors and the financial community, providing management with feedback from investors, assisting in the communication to investors of debt and equity securities issuances, assists in the development of presentations for Board of Directors, develops and delivers Xcel Energy's credit story to credit rating agencies, develops and presents Xcel Energy's investment story to investors, reviews all public financial documents for accuracy and completeness and distributes all financial releases. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200066	Accounting & Reporting Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 87,434.20	\$ -	\$ -	\$ 87,434.20
419 - Interest & Dividend Income	(2,821.63)	2,821.63	-	-
426.1 - Donations	685.02	(685.02)	-	-
426.3 - Penalties	59.24	(59.24)	-	-
426.4 - Life Insurance	5.82	(5.82)	-	-
426.5 - Other Deductions	1,757.20	(1,757.20)	-	-
431 - Other Interest Expense	4,597.73	(4,597.73)	-	-
920 - Administrative and general salaries	1,135,551.26	-	(49,997.89)	1,085,553.37
921 - Office supplies and expenses	104,578.81	-	(2,519.63)	102,059.18
923 - Outside services employed	833,548.23	-	-	833,548.23
925 - Injuries & Damages	1,605.23	-	-	1,605.23
926 - Employee pensions and benefits	326,051.28	-	(13,038.77)	313,012.51
930.2 - Miscellaneous general expenses	(167.39)	-	-	(167.39)
931 - Rents	16.23	-	-	16.23
	\$ 2,492,901.23	\$ (4,283.38)	\$ (65,556.29)	\$ 2,423,061.56

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 322.83	\$ -	\$ -	\$ 322.83
Chief Financial Officer	205,986.80	(1,690.18)	(7,083.47)	197,213.15
Controller	1,716,016.44	(273.31)	(35,219.35)	1,680,523.78
Corporate Other	(32,009.05)	(1,776.10)	-	(33,785.15)
Financial Planning	453,042.00	(478.12)	(17,896.31)	434,667.57
Tax Services	149,542.21	(65.67)	(5,357.16)	144,119.38
	\$ 2,492,901.23	\$ (4,283.38)	\$ (65,556.29)	\$ 2,423,061.56

Primary Activities for Allocating Cost Center 200066:

Accounting & Reporting - Corporate Governance includes the labor and non-labor costs associated with preparing and filing consolidated reporting and financial statements, preparing consolidated budgets, completing the consolidation process, maintaining the books and records of Xcel Energy Inc. and Service Company, composing the corporate-wide regulatory accounting policy and compliance, Sarbanes-Oxley (SOX) documentation and compliance, and Chief Financial Officer activities related to the Audit Committee. Provides financial leadership to Xcel Energy and provides policies, controls, and leadership to the Financial Operations business area. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200067	Audit Services Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 14,976.24	\$ -	\$ -	\$ 14,976.24
426.4 - Life Insurance	1.20	(1.20)	-	-
426.5 - Other Deductions	31.11	(31.11)	-	-
909 - Customer Service Instructional Advertising	0.71	-	-	0.71
920 - Administrative and general salaries	197,198.20	-	(8,443.67)	188,754.53
921 - Office supplies and expenses	16,948.58	-	(152.37)	16,796.21
923 - Outside services employed	53,798.91	-	-	53,798.91
925 - Injuries & Damages	277.28	-	-	277.28
926 - Employee pensions and benefits	57,842.16	-	(2,313.10)	55,529.06
	\$ 341,074.39	\$ (32.31)	\$ (10,909.14)	\$ 330,132.94

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 173.11	\$ -	\$ -	\$ 173.11
Risk Management and Audit Services	340,901.28	(32.31)	(10,909.14)	329,959.83
	\$ 341,074.39	\$ (32.31)	\$ (10,909.14)	\$ 330,132.94

Primary Activities for Allocating Cost Center 200067:

Audit Services Corporate Governance includes the labor and non-labor costs associated with the financial operations and information system audits of the holding company and service company; evaluating and improving risk management, corporate internal control guidelines and procedures; ethical conduct and the implementation of best practices, reviewing financial reporting requirements and controls under Sarbanes-Oxley legislative requirements, auditing of consolidated financial statements and activities related to the Audit Committee, performing audits and reviews for compliance with regulatory and legal requirements on contracts with vendors and other parties, providing consulting services to management for operational and process improvement reviews, assistance in internal investigations of fraud, administering the corporate compliance hotline, conflict of interest investigations, or other potential violations of the Xcel Energy Code of Conduct. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200068	Finance & Treasury Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 19,285.44	\$ -	\$ -	\$ 19,285.44
419 - Interest & Dividend Income	(1,593.32)	1,593.32	-	-
426.5 - Other Deductions	161.80	(161.80)	-	-
920 - Administrative and general salaries	251,780.15	-	(11,184.80)	240,595.35
921 - Office supplies and expenses	110,128.34	-	(1,770.61)	108,357.73
925 - Injuries & Damages	358.28	-	-	358.28
926 - Employee pensions and benefits	75,355.73	-	(3,013.47)	72,342.26
	\$ 455,476.42	\$ 1,431.52	\$ (15,968.88)	\$ 440,939.06

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 118.01	\$ -	\$ -	\$ 118.01
Corporate Other	(1,593.32)	1,593.32	-	-
Financial Planning	92,333.88	-	(3,434.36)	88,899.52
Treasurer	364,617.85	(161.80)	(12,534.52)	351,921.53
	\$ 455,476.42	\$ 1,431.52	\$ (15,968.88)	\$ 440,939.06

Primary Activities for Allocating Cost Center 200068:

Finance & Treasury - Corporate Governance includes the labor and non-labor costs related to equity and debt securities issuance, relationships with financial institutions, cash management, investing activities and monitoring the capital markets, holding company commercial paper transactions, compliance with debt covenants, corporate-wide protection of assets from catastrophic loss using risk financing mechanisms including captive risk retention and design and negotiation of insurance contracts with commercial and industry mutual underwriters (Service Company portion of Auto Liability, Cyber, and various other insurance policies), supervising the asset management firms for the Pension Fund and 401k benefits. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200069	Risk Management Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,787.19	\$ -	\$ -	\$ 3,787.19
920 - Administrative and general salaries	54,255.47	-	(2,025.66)	52,229.81
921 - Office supplies and expenses	19,359.86	-	(680.41)	18,679.45
923 - Outside services employed	2.22	-	-	2.22
925 - Injuries & Damages	120,581.32	-	-	120,581.32
926 - Employee pensions and benefits	16,286.07	-	(651.28)	15,634.79
	<u>\$ 214,272.13</u>	<u>\$ -</u>	<u>\$ (3,357.35)</u>	<u>\$ 210,914.78</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 40.17	\$ -	(40.17)	\$ -
Risk Management and Audit Services	41,346.44	-	(604.82)	40,741.62
Treasurer	172,885.52	-	(2,712.36)	170,173.16
	\$ 214,272.13	\$ -	\$ (3,357.35)	\$ 210,914.78

Primary Activities for Allocating Cost Center 200069:

Risk Management Corporate Governance includes the labor and non-labor costs of providing administration of the Transaction Review Committee which handles contract and deal approvals for Commercial Operations, Resource Planning and Energy Supply, provides analysis associated with key risks facing Xcel Energy Inc., negotiates and manages required security (e.g., bank letters of credit, bonds and guarantees among others); reviews and approves all documents requiring Contracts area sign-off. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200070	Corporate Strategy & Business Development Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 9,169.61	\$ -	\$ -	\$ 9,169.61
426.1 - Donations	128.76	(128.76)	-	-
920 - Administrative and general salaries	119,508.44	-	(5,175.90)	114,332.53
921 - Office supplies and expenses	41,783.43	-	(1,558.25)	40,225.19
923 - Outside services employed	4,077.07	-	-	4,077.07
925 - Injuries & Damages	170.38	-	-	170.38
926 - Employee pensions and benefits	35,316.34	-	(1,412.30)	33,904.04
930.2 - Miscellaneous general expenses	7,744.02	-	-	7,744.02
931 - Rents	347.66	-	-	347.66
	\$ 218,245.71	\$ (128.76)	\$ (8,146.45)	\$ 209,970.50

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 30.12	\$ -	(30.12)	\$ -
Corporate Secretary & Executive Services	145,027.99	(128.76)	(5,743.51)	139,155.72
Financial Planning	73,187.60	-	(2,372.82)	70,814.78
	\$ 218,245.71	\$ (128.76)	\$ (8,146.45)	\$ 209,970.50

Primary Activities for Allocating Cost Center 200070:

Corporate Strategy & Business Development - Corporate Governance includes the labor and non-labor costs associated with providing leadership for the implementation of company-wide business strategies and plans; portfolio management including the evaluation of potential opportunities for mergers, acquisitions and divestitures; providing financial, analytical and reporting support; researching and providing business intelligence information. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019**

Allocating Cost Center	Description			
200071	Legal Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 51,676.60	\$ -	\$ -	\$ 51,676.60
426.1 - Donations	2,715.06	(2,715.06)	-	-
426.4 - Life Insurance	85.67	(85.67)	-	-
426.5 - Other Deductions	991.34	(991.34)	-	-
920 - Administrative and general salaries	670,347.93	-	(28,756.57)	641,591.36
921 - Office supplies and expenses	148,614.65	-	(7,086.98)	141,527.67
923 - Outside services employed	273,622.11	-	-	273,622.11
925 - Injuries & Damages	2,752.87	-	-	2,752.87
926 - Employee pensions and benefits	197,298.85	-	(7,895.70)	189,403.15
930.1 - General advertising expenses	35.41	-	(35.41)	-
	\$ 1,348,140.49	\$ (3,792.07)	\$ (43,774.66)	\$ 1,300,573.76

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 229.47	\$ -	\$ -	\$ 229.47
GC Claims	22,235.51	-	(874.44)	21,361.07
GC Legal Services	1,199,796.64	(3,215.60)	(36,671.90)	1,159,909.14
GC VP General Counsel	125,878.87	(576.47)	(6,228.32)	119,074.08
	\$ 1,348,140.49	\$ (3,792.07)	\$ (43,774.66)	\$ 1,300,573.76

Primary Activities for Allocating Cost Center 200071:

Legal services Corporate Governance includes the labor and non-labor costs for anticipating and fulfilling the legal needs of Xcel Energy, its Board of Directors, officers, legal entities, business areas and corporate operations to protect the company's assets and to minimize potential liability. Provides services related to labor and employment law pertaining to Service Company employees, litigation, contracts, rates and regulation, environmental matters and other legal matters. Supports Xcel Energy and its subsidiaries in fulfilling corporate and business area strategies ranging from maintaining/improving regulatory relationships to continued leadership on environmental issues. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019**

Allocating Cost Center	Description			
200072	Communications Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 18,024.70	\$ -	\$ -	\$ 18,024.70
426.5 - Other Deductions	326.08	(326.08)	-	-
909 - Customer Service Instructional Advertising	12.88	-	-	12.88
920 - Administrative and general salaries	233,680.13	-	(10,065.68)	223,614.45
921 - Office supplies and expenses	46,941.12	-	(456.57)	46,484.55
923 - Outside services employed	58,782.04	-	-	58,782.04
925 - Injuries & Damages	331.40	-	-	331.40
926 - Employee pensions and benefits	67,195.27	-	(2,687.14)	64,508.13
930.1 - General advertising expenses	28,991.95	-	(28,991.95)	-
	\$ 454,285.57	\$ (326.08)	\$ (42,201.34)	\$ 411,758.15

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 1,252.17	\$ -	\$ -	\$ 1,252.17
Chief Customer and Innovation Officer	57,557.82	-	(29,835.51)	27,722.31
Corporate Secretary & Executive Services	382,856.32	(326.08)	(12,205.46)	370,324.78
Workforce Relations & Safety	12,619.26	-	(160.37)	12,458.89
	\$ 454,285.57	\$ (326.08)	\$ (42,201.34)	\$ 411,758.15

Primary Activities for Allocating Cost Center 200072:

Communications - Corporate Governance includes the labor and non-labor costs to assist and ensure Executive Management, Investor Relations and others communicate appropriately with shareholders, the public, and other key stakeholder audiences. Key projects include: development and production of the annual report and other communications to investors; speeches, videos, and major presentations delivered by top executives; and speeches, displays, video and presentations for the company's annual meeting of shareholders. Media Relations contributes to building Xcel Energy's reputation by developing media and public relations strategies for major company initiatives and issues; responding to news media inquiries; working pro-actively with the media to forward story ideas and information about company events, policies and actions, and providing media training for company spokespersons. Media Relations also plays a key role in crisis communications and emergency preparedness efforts. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200073	Human Resources (HR) Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 25,826.12	\$ -	\$ -	\$ 25,826.12
426.1 - Donations	669.57	(669.57)	-	-
426.5 - Other Deductions	201.38	(201.38)	-	-
909 - Customer Service Instructional Advertising	643.82	-	-	643.82
920 - Administrative and general salaries	338,637.53	-	(14,989.07)	323,648.46
921 - Office supplies and expenses	27,887.01	-	(914.15)	26,972.86
923 - Outside services employed	19,619.01	-	-	19,619.01
925 - Injuries & Damages	482.16	-	-	482.16
926 - Employee pensions and benefits	100,032.49	-	(4,000.29)	96,032.20
931 - Rents	3.86	-	-	3.86
	\$ 514,002.95	\$ (870.95)	\$ (19,903.51)	\$ 493,228.49

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Human Resources	\$ 362,122.24	\$ (864.25)	\$ (14,072.83)	\$ 347,185.16
Workforce Relations & Safety	151,880.71	(6.70)	(5,830.68)	146,043.33
	\$ 514,002.95	\$ (870.95)	\$ (19,903.51)	\$ 493,228.49

Primary Activities for Allocating Cost Center 200073:

HR services Corporate Governance includes the labor and non-labor costs for executive officers' and Service Company employees' compensation plans, corporate HR policies, executive policy benefit plans, payroll services for Service Company and the employees' handbook. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019**

Allocating Cost Center	Description			
200074	Systems			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 105,399.31	\$ -	\$ -	\$ 105,399.31
426.1 - Donations	1,364.90	(1,364.90)	-	-
426.5 - Other Deductions	610.07	(610.07)	-	-
920 - Administrative and general salaries	1,381,462.55	-	(60,000.27)	1,321,462.28
921 - Office supplies and expenses	153,929.14	-	(11,258.59)	142,670.55
923 - Outside services employed	243,761.13	-	-	243,761.13
925 - Injuries & Damages	1,930.83	-	-	1,930.83
926 - Employee pensions and benefits	387,813.47	-	(15,508.64)	372,304.83
931 - Rents	12.59	-	-	12.59
	\$ 2,276,283.99	\$ (1,974.97)	\$ (86,767.50)	\$ 2,187,541.52

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 85,876.83	\$ -	(482.60)	\$ 85,394.23
Chief Customer and Innovation Officer	12,140.88	-	-	12,140.88
Corporate Secretary & Executive Services	-	-	(1,724.10)	(1,724.10)
Enterprise Security	2,178,266.28	(1,974.97)	(84,560.80)	2,091,730.51
	\$ 2,276,283.99	\$ (1,974.97)	\$ (86,767.50)	\$ 2,187,541.52

Primary Activities for Allocating Cost Center 200074:

JDE includes the labor and non-labor costs for JDE which serves as the general ledger system, including application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.

CFO Systems includes the labor and non-labor costs for the non-critical applications that support the Financial Operations business area such as Tax Data Consolidator, TWS, Treacs & UPCS.

Corporate Systems includes the labor and non-labor costs for the non-critical corporate systems such as Aperture and File Finder.

Enterprise Continuity includes the labor and non-labor costs for applications of all aspects of business continuity and reliability, contingency planning, readiness assessment, drills and planning for all hazards.

SAP GL includes the labor and non-labor costs for implementation of the new enterprise wide SAP General Ledger software.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

CFO Systems, Corporate Systems, Enterprise Continuity and SAP GL - The Business Systems expenses related to maintenance of this system that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200075	Board of Directors Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
426.5 - Other Deductions	\$ 63.17	\$ (63.17)	\$ -	\$ -
921 - Office supplies and expenses	74.34	-	-	74.34
930.2 - Miscellaneous general expenses	139,139.65	-	-	139,139.65
	\$ 139,277.16	\$ (63.17)	\$ -	\$ 139,213.99

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Executive Officer	\$ -	\$ -	\$ 139,438.80	\$ 139,438.80
Corporate Secretary & Executive Services	139,277.16	(63.17)	(139,438.80)	(224.81)
	\$ 139,277.16	\$ (63.17)	\$ -	\$ 139,213.99

Primary Activities for Allocating Cost Center 200075:

Board of Directors - Corporate Governance includes the labor and non-labor costs related to the Board of Directors (BOD). BOD costs may include Directors fees, retirement expenses and replacement fees; Board/Committee meetings and BOD related consulting. Corporate governance activities are generally services that are performed on behalf of all Xcel Energy operating companies and affiliates, including Xcel Energy Inc.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Assets are used because the greater the value of a subsidiary's assets the more focus will be placed on that subsidiary's operations due to its relative affect on the consolidated business.

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

Number of employees is a good measure of a subsidiary's importance to the consolidated operations and the time and attention management must pay to the subsidiary's operations.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200076	Xcel Foundation			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,537.94	\$ -	(1,537.94)	\$ -
426.1 - Donations	975,052.88	(975,052.88)	-	-
920 - Administrative and general salaries	19,054.44	-	(19,054.44)	-
921 - Office supplies and expenses	7,406.28	-	(7,406.28)	-
923 - Outside services employed	2,828.68	-	(2,828.68)	-
925 - Injuries & Damages	28.22	-	(28.22)	-
926 - Employee pensions and benefits	6,057.82	-	(6,057.82)	-
	\$ 1,011,966.26	\$ (975,052.88)	\$ (36,913.38)	\$ -

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 62.30	\$ -	(62.30)	\$ -
Corporate Giving	1,011,903.96	(975,052.88)	(36,851.08)	-
	\$ 1,011,966.26	\$ (975,052.88)	\$ (36,913.38)	\$ -

Primary Activities for Allocating Cost Center 200076:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200077	Branding			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,197.11	\$ -	\$ -	\$ 2,197.11
426.1 - Donations	12.91	(12.91)	-	-
426.5 - Other Deductions	2.46	(2.46)	-	-
908 - Customer assistance expenses	1,001.39	-	-	1,001.39
909 - Customer Service Instructional Advertising	72,518.14	-	-	72,518.14
920 - Administrative and general salaries	28,250.69	-	(1,125.53)	27,125.16
921 - Office supplies and expenses	2,593.20	-	(20.12)	2,573.08
923 - Outside services employed	10,005.24	-	-	10,005.24
925 - Injuries & Damages	40.58	-	-	40.58
926 - Employee pensions and benefits	8,442.42	-	(337.61)	8,104.81
930.1 - General advertising expenses	954,402.68	-	(954,402.68)	-
	\$ 1,079,466.82	\$ (15.37)	\$ (955,885.94)	\$ 123,565.51

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 20.12	\$ -	(20.12)	-
Chief Customer and Innovation Officer	1,073,856.19	(15.37)	(955,783.73)	118,057.09
Corporate Secretary & Executive Services	5,590.51	-	(82.09)	5,508.42
	\$ 1,079,466.82	\$ (15.37)	\$ (955,885.94)	\$ 123,565.51

Primary Activities for Allocating Cost Center 200077:

Branding services includes the labor and non-labor costs for brand advertising and management of community affairs programs such as employee volunteerism, educational programs and community events, the company's investment in major sponsorships such as the Xcel Energy Center as well as ensuring that such sponsorships and related activities support the company's brand, mission and values.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200078	Governmental Affairs			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 11,082.40	\$ -	\$ -	\$ 11,082.40
426.1 - Donations	3,611.21	(3,611.21)	-	-
426.4 - Life Insurance	34,947.20	(34,947.20)	-	-
426.5 - Other Deductions	207.11	(207.11)	-	-
920 - Administrative and general salaries	143,622.49	-	(6,612.60)	137,009.88
921 - Office supplies and expenses	29,092.86	-	(1,000.41)	28,092.45
923 - Outside services employed	14,938.13	-	-	14,938.13
925 - Injuries & Damages	206.62	-	-	206.62
926 - Employee pensions and benefits	40,573.02	-	(1,622.51)	38,950.51
930.2 - Miscellaneous general expenses	2,916.95	-	-	2,916.95
	\$ 281,197.99	\$ (38,765.52)	\$ (9,235.52)	\$ 233,196.94

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 10.05	\$ -	(10.05)	-
Corporate Secretary & Executive Services	145.30	-	-	145.30
ES VP Operations	1,437.46	-	(38.89)	1,398.57
Policy & Regulatory Compliance	279,605.18	(38,765.52)	(9,186.58)	231,653.07
	\$ 281,197.99	\$ (38,765.52)	\$ (9,235.52)	\$ 233,196.94

Primary Activities for Allocating Cost Center 200078:

Governmental Affairs includes the labor and non-labor costs associated with the interpretation of laws regulations and environmental policy to ensure compliance and cost effectiveness for Xcel Energy customers and stockholders internal legislative policy development and issues management, appraise management and internal customers of political and policy trends and developments, develop and maintain relationships with regulatory officials and staff.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200079	Federal Lobbying			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.2 - Taxes other than income taxes, other income and deductions	\$ 3,447.58	\$ -	\$ (253.03)	\$ 3,194.55
426.1 - Donations	148.69	(148.69)	-	-
426.4 - Life Insurance	152,343.09	(152,343.09)	-	-
426.5 - Other Deductions	(5.46)	5.46	-	-
921 - Office supplies and expenses	31,090.57	-	-	31,090.57
	\$ 187,024.47	\$ (152,486.32)	\$ (253.03)	\$ 34,285.12

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ (5,181.20)	\$ 34,939.12	\$ -	\$ 29,757.92
Customer Care	431.59	(431.59)	-	-
Financial Planning	1,434.64	(1,301.72)	-	132.92
Policy & Regulatory Compliance	144,793.18	(141,141.54)	(253.03)	3,398.61
Property Services	21,698.94	(21,698.94)	-	-
Risk Management and Audit Services	23,847.32	(22,851.65)	-	995.67
	\$ 187,024.47	\$ (152,486.32)	\$ (253.03)	\$ 34,285.12

Primary Activities for Allocating Cost Center 200079:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200080	Capital Asset Accounting			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 506.03	\$ -	\$ -	506.03
920 - Administrative and general salaries	6,577.56	-	(294.77)	6,282.79
925 - Injuries & Damages	9.28	-	-	9.28
926 - Employee pensions and benefits	1,963.48	-	(78.52)	1,884.96
	\$ 9,056.35	\$ -	\$ (373.29)	\$ 8,683.06

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 9,056.35	\$ -	\$ (373.29)	\$ 8,683.06
	\$ 9,056.35	\$ -	\$ (373.29)	\$ 8,683.06

Primary Activities for Allocating Cost Center 200080:

Capital Asset Accounting includes the labor and non-labor costs associated with operating and non-operating company capital asset accounting, budgeting, regulatory reporting, business area support for utility areas, and operating company budgeting support.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200081	Accounting, Reporting & Taxes			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,697.18	\$ -	\$ -	\$ 3,697.18
419 - Interest & Dividend Income	(2,270.10)	2,270.10	-	-
431 - Other Interest Expense	2,792.10	(2,792.10)	-	-
920 - Administrative and general salaries	5,679.29	-	12.35	5,691.64
921 - Office supplies and expenses	(323,271.22)	-	-	(323,271.22)
925 - Injuries & Damages	5.69	-	-	5.69
926 - Employee pensions and benefits	553.04	-	(22.11)	530.93
	\$ (312,814.02)	\$ (522.00)	\$ (9.76)	\$ (313,345.78)

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 12,592.16	\$ -	\$ -	\$ 12,592.16
Controller	6,656.03	-	(9.76)	6,646.27
Corporate Other	(332,062.21)	(522.00)	-	(332,584.21)
	\$ (312,814.02)	\$ (522.00)	\$ (9.76)	\$ (313,345.78)

Primary Activities for Allocating Cost Center 200081:

Accounting, Reporting & Taxes services includes the labor and non-labor costs for preparation of operating and non-operating financial statements, tax returns and reporting, performing accounting for the employee benefit plans, ensuring compliance with applicable laws and regulations of the operating and non-operating companies; composing the corporate-wide regulatory accounting policy, and coordinating the budgeting process with the operating and non-operating companies.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center		Description			
200083		Finance & Treasury			
<u>Update Test Year Affiliate Billings to SPS</u>					
(A)	(B)	(C)	(D)	(E)	
Account	XES Billings to SPS		Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$	11.25	\$	-	\$ (11.25)
	\$	11.25	\$	-	\$ (11.25)

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 11.25	\$ -	\$ (11.25)	\$ -
	<u>\$ 11.25</u>	<u>\$ -</u>	<u>\$ (11.25)</u>	<u>\$ -</u>

Primary Activities for Allocating Cost Center 200083:

Finance & Treasury services includes the labor and non-labor costs related to equity and debt securities issuance, cash management, relationships with financial institutions, compliance with debt covenants, Service Company portion of General and Excess liability insurance, and management of the Pension Fund and 401k benefits for operating companies.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center		Description		
200084		Risk Management		
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 11.26	\$ -	\$ (11.26)	\$ -
925 - Injuries & Damages	1,451,469.43	-	-	1,451,469.43
	\$ 1,451,480.69	\$ -	\$ (11.26)	\$ 1,451,469.43

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 11.26	\$ -	\$ (11.26)	\$ -
Treasurer	1,451,469.43	-	-	1,451,469.43
	\$ 1,451,480.69	\$ -	\$ (11.26)	\$ 1,451,469.43

Primary Activities for Allocating Cost Center 200084:

Risk Management develops and negotiates security agreements with counterparties; reviews high-risk vendor creditworthiness for the Environmental Services group; supports wind generation, solar carbon offsets, emission allowances, bundled energy and RECs, biomass and other renewable energy purchase agreements; participates in industry contracts working groups; representing Xcel Energy operating utilities; performs production cost modeling and analysis for corporate budgeting; analyzing value and risks of structured purchases and generation system modifications; performs long range system modeling to evaluate large capacity acquisition alternatives; provides central coordination of annual capital funding process for Distribution and maintains and administers the Risk Registry database, evaluates and prioritizes specific risk mitigations for distribution assets; develops strategies for distribution infrastructure including building and implementing stochastic models for asset life-cycle analysis and other ad hoc asset specific requests; creates retail and system load and energy forecasts providing regular updates to senior management and analyses of key drivers; provides data support and analyses for financial disclosures; and provides analyses and reporting of current sales and peak demand levels relative to forecasts.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200086	Legal			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 83.22	\$ -	\$ -	\$ 83.22
920 - Administrative and general salaries	885.82	-	1.85	887.67
921 - Office supplies and expenses	1,376.54	-	(58.47)	1,318.07
923 - Outside services employed	1,540.18	-	-	1,540.18
925 - Injuries & Damages	1.97	-	-	1.97
926 - Employee pensions and benefits	1,442.00	-	(57.67)	1,384.33
	\$ 5,329.73	\$ -	\$ (114.29)	\$ 5,215.44

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 1,299.82	\$ -	\$ -	1,299.82
GC Legal Services	4,029.91	-	(114.29)	3,915.62
	\$ 5,329.73	\$ -	\$ (114.29)	\$ 5,215.44

Primary Activities for Allocating Cost Center 200086:

Legal services includes the labor and non-labor costs for operating and non-operating legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200087	Accounting - Operating Companies			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 70,436.52	\$ -	\$ -	\$ 70,436.52
426.1 - Donations	175.52	(175.52)	-	-
426.4 - Life Insurance	9,507.35	(9,507.35)	-	-
426.5 - Other Deductions	244.88	(244.88)	-	-
920 - Administrative and general salaries	895,068.49	-	(40,816.20)	854,252.29
921 - Office supplies and expenses	38,507.14	-	(1,396.26)	37,110.88
923 - Outside services employed	251,009.42	-	-	251,009.42
925 - Injuries & Damages	1,299.68	-	-	1,299.68
926 - Employee pensions and benefits	261,015.15	-	(10,437.98)	250,577.17
935 - Maintenance of general plant	2.45	-	-	2.45
	\$ 1,527,266.60	\$ (9,927.75)	\$ (52,650.44)	\$ 1,464,688.41

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 116.39	\$ -	\$ -	116.39
Controller	637,160.87	(118.22)	(26,076.64)	610,966.01
Corporate Other	(7,496.21)	-	-	(7,496.21)
Financial Planning	468,558.96	(98.35)	(17,989.12)	450,471.49
Tax Services	428,926.59	(9,711.18)	(8,584.68)	410,630.73
	\$ 1,527,266.60	\$ (9,927.75)	\$ (52,650.44)	\$ 1,464,688.41

Primary Activities for Allocating Cost Center 200087:

Accounting - Operating Companies includes the labor and non-labor costs associated with operating company revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200088	Accounting, Reporting and Taxes - Operating Companies Electric and Audit Services			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 14,845.11	\$ -	\$ -	14,845.11
426.4 - Life Insurance	58,046.28	(58,046.28)	-	-
426.5 - Other Deductions	120.04	(120.04)	-	-
920 - Administrative and general salaries	193,560.74	-	(8,085.03)	185,475.71
921 - Office supplies and expenses	7,737.21	-	(146.13)	7,591.08
923 - Outside services employed	42,514.13	-	-	42,514.13
925 - Injuries & Damages	277.20	-	-	277.20
926 - Employee pensions and benefits	57,871.11	-	(2,314.26)	55,556.85
930.2 - Miscellaneous general expenses	259,872.76	-	-	259,872.76
	\$ 634,844.58	\$ (58,166.32)	\$ (10,545.42)	\$ 566,132.84

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 28.14	\$ -	\$ (28.14)	\$ -
Chief Executive Officer	310,434.48	(58,031.84)	-	252,402.64
Controller	35,633.11	(75.67)	(1,264.91)	34,292.53
Corporate Secretary & Executive Services	9,203.14	-	-	9,203.14
Financial Planning	255,996.55	(58.81)	(8,310.99)	247,626.75
Risk Management and Audit Services	23,549.16	-	(941.38)	22,607.78
	\$ 634,844.58	\$ (58,166.32)	\$ (10,545.42)	\$ 566,132.84

Primary Activities for Allocating Cost Center 200088:

Accounting, Reporting and Taxes - Operating Companies Electric includes the labor and non-labor costs associated specifically with operating company electric utility revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, and capital asset accounting.

Audit Services - Operating Companies (OpCos) - Electric includes the labor and non-labor costs for auditing operating companies electric utility, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies electric utility, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies electric utility, establishing and reviewing Sarbanes-Oxley compliance requirements/control testing and evaluating contract risks for the operating companies electric utility.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200089	Audit Services - Operating Companies			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 772.13	\$ -	\$ -	772.13
920 - Administrative and general salaries	9,686.33	-	(408.48)	9,277.85
921 - Office supplies and expenses	84.03	-	-	84.03
923 - Outside services employed	570.45	-	-	570.45
925 - Injuries & Damages	13.16	-	-	13.16
926 - Employee pensions and benefits	2,514.23	-	(100.54)	2,413.69
	\$ 13,640.33	\$ -	\$ (509.02)	\$ 13,131.31

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Risk Management and Audit Services	\$ 13,640.33	\$ -	(509.02)	\$ 13,131.31
	\$ 13,640.33	\$ -	\$ (509.02)	\$ 13,131.31

Primary Activities for Allocating Cost Center 200089:

Audit Services - Operating Companies (OpCos) includes the labor and non-labor costs for auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies, establishing and reviewing Sarbanes-Oxley compliance requirements/control testing and evaluating contract risks for the operating companies.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200090	Risk Management - Operating Companies			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 20,313.98	\$ -	\$ -	\$ 20,313.98
426.5 - Other Deductions	152.65	(152.65)	-	-
920 - Administrative and general salaries	258,483.29	-	(11,695.52)	246,787.77
921 - Office supplies and expenses	36,083.14	-	(139.50)	35,943.64
923 - Outside services employed	37,649.50	-	-	37,649.50
925 - Injuries & Damages	367.12	-	-	367.12
926 - Employee pensions and benefits	72,694.24	-	(2,907.04)	69,787.20
	\$ 425,743.92	\$ (152.65)	\$ (14,742.06)	\$ 410,849.21

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Financial Planning	\$ 78,116.30	\$ -	(2,517.14)	\$ 75,599.16
Risk Management and Audit Services	347,501.12	(152.65)	(12,224.92)	335,123.55
Treasurer	126.50	-	-	126.50
	\$ 425,743.92	\$ (152.65)	\$ (14,742.06)	\$ 410,849.21

Primary Activities for Allocating Cost Center 200090:

Risk Management - Operating Companies (OpCos) includes the labor and non-labor costs of oversight and administrative of operating company risk management work, working with counterparties to establish enabling agreements with operating companies, risk management reports including all operating companies.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200091	Captive Insurance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,898.89	\$ -	\$ -	\$ 2,898.89
920 - Administrative and general salaries	38,292.05	-	(1,699.19)	36,592.86
921 - Office supplies and expenses	(25,315.39)	-	(113.69)	(25,429.08)
922 - Administrative Transfer Credit	(13,931.87)	-	-	(13,931.87)
924 - Property insurance	1,629.90	-	-	1,629.90
925 - Injuries & Damages	54.91	-	-	54.91
926 - Employee pensions and benefits	11,581.44	-	(463.14)	11,118.30
	<u>\$ 15,209.93</u>	<u>\$ -</u>	<u>(2,276.02)</u>	<u>\$ 12,933.91</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Treasurer	\$ 15,209.93	\$ -	\$ (2,276.02)	\$ 12,933.91
	\$ 15,209.93	\$ -	\$ (2,276.02)	\$ 12,933.91

Primary Activities for Allocating Cost Center 200091:

Captive Insurance - The Property Loss Control Engineers services includes the labor and non-labor costs for each primary Operating Company(s) (OpCos) as well as all of Energy Supply Services. Fire Protection, Transformer Maintenance, Turbine Characteristics, Policies and Procedures are some of the areas in which expertise has been developed. This expertise is then shared on a regular basis to the benefit of all OpCos to promote Loss Control.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200092	Corporate Strategy & Business Development - Operating Companies			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 9,813.48	\$ -	\$ -	\$ 9,813.48
426.1 - Donations	11,009.47	(11,009.47)	-	-
426.5 - Other Deductions	1,183.33	(1,183.33)	-	-
908 - Customer assistance expenses	(198.83)	-	-	(198.83)
909 - Customer Service Instructional Advertising	(85.69)	-	-	(85.69)
920 - Administrative and general salaries	132,837.39	-	(5,658.53)	127,178.86
921 - Office supplies and expenses	31,367.59	-	(7,624.22)	23,743.37
923 - Outside services employed	13,662.48	-	-	13,662.48
925 - Injuries & Damages	183.86	-	(40.52)	143.34
926 - Employee pensions and benefits	37,471.09	-	(1,498.47)	35,972.62
930.1 - General advertising expenses	2,689.96	-	(2,689.96)	-
	\$ 239,934.13	\$ (12,192.80)	\$ (17,511.70)	\$ 210,229.63

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 613.72	\$ -	\$ -	\$ 613.72
Strategic Revenue Initiatives	239,320.41	(12,192.80)	(17,511.70)	209,615.91
	\$ 239,934.13	\$ (12,192.80)	\$ (17,511.70)	\$ 210,229.63

Primary Activities for Allocating Cost Center 200092:

Corporate Strategy & Business Development - Operating Company (OpCos) services includes the labor and non-labor costs associated with studying developing and demonstrating new energy technologies for future utility uses; providing operating company strategy and planning support, and providing leadership for Xcel Energy's renewable energy strategy and business development.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

Corporate Strategy & Business Development - OpCos services that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to the operating companies who benefit from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200093	Legal - Operating Companies			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 5,253.63	\$ -	\$ -	5,253.63
920 - Administrative and general salaries	67,707.98	-	(3,109.99)	64,597.99
921 - Office supplies and expenses	1,247.56	-	(166.76)	1,080.80
923 - Outside services employed	53,225.97	-	-	53,225.97
925 - Injuries & Damages	97.48	-	-	97.48
926 - Employee pensions and benefits	20,793.02	-	(831.62)	19,961.40
	\$ 148,325.64	\$ -	\$ (4,108.37)	\$ 144,217.27

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
GC Legal Services	\$ 148,325.64	\$ -	(4,108.37)	\$ 144,217.27
	\$ 148,325.64	\$ -	\$ (4,108.37)	\$ 144,217.27

Primary Activities for Allocating Cost Center 200093:

Legal - Operating Companies (OpCos) services includes the labor and non-labor costs for operating companies legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200094	Supply Chain			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 2,064.53	\$ -	\$ (20.58)	\$ 2,043.95
	<u>\$ 2,064.53</u>	<u>\$ -</u>	<u>\$ (20.58)</u>	<u>\$ 2,043.95</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 11.26	\$ -	\$ (11.26)	\$ -
Supply Chain	2,053.27	-	(9.32)	2,043.95
	\$ 2,064.53	\$ -	\$ (20.58)	\$ 2,043.95

Primary Activities for Allocating Cost Center 200094:

Supply Chain includes the labor and non-labor costs for operating companies diversity program expenses as well as various dues for specific sponsored agencies (Chamber of Commerce, social service dues, etc.).

Billing Method

Asset/Revenue/Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200096	Energy Markets - Business Services			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 14,755.29	\$ -	\$ -	\$ 14,755.29
426.5 - Other Deductions	46.08	(46.08)	-	-
920 - Administrative and general salaries	166,332.78	-	(5,540.48)	160,792.30
921 - Office supplies and expenses	569,676.12	-	-	569,676.12
923 - Outside services employed	56,510.05	-	-	56,510.05
925 - Injuries & Damages	248.17	-	-	248.17
926 - Employee pensions and benefits	53,002.36	-	(2,119.56)	50,882.80
	\$ 860,570.85	\$ (46.08)	\$ (7,660.04)	\$ 852,864.73

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 860,570.85	\$ (46.08)	\$ (7,660.04)	\$ 852,864.73
	\$ 860,570.85	\$ (46.08)	\$ (7,660.04)	\$ 852,864.73

Primary Activities for Allocating Cost Center 200096:

Energy Markets Business Services includes the labor and non-labor costs for financial analysis, budgeting and administrative support, managerial reporting and business planning and process initiatives, independent daily forward valuation and risk measurement of commodity transactions and system fuel and purchase power requirements to meet system loads, as well as proprietary or trading transactions; creates retail system load and energy forecasts providing regular updates to senior management and analyses of key drivers, reviews and provides comments to dealmakers on non-standard agreements and associated confirmation agreements in the areas of coal supply, gas supply, wood fuel, rail, trucking, structured power purchases and nuclear/uranium concentrates and services; provides analyses for electric/gas hedge studies and sensitivities; creates load management forecast, jurisdictional peak demand forecasts, and cost of service studies for energy trading and marketing.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200097	CBS/ALS/CFM and PCI			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 94,846.03	\$ -	\$ -	\$ 94,846.03
	\$ 94,846.03	\$ -	\$ -	\$ 94,846.03

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 94,846.03	\$ -	\$ -	\$ 94,846.03
	\$ 94,846.03	\$ -	\$ -	\$ 94,846.03

Primary Activities for Allocating Cost Center 200097:

The CBS/ALS/CFM system includes the labor and non-labor operating and maintenance costs, from the Business Systems area, for the application development and maintenance of the Competisoft Budget System (CBS), Allocated Ledger System (ALS) and the Corporate Financial Modeling (CFM) tools used for budgeting input, corporate modeling, managerial reporting and forecasting.

*PCI (Power Cost Incorporated) includes the labor and non-labor operating costs which support Electronic Trading by providing hourly generation data by unit, bid information, and bid submission. This includes the application development and maintenance costs, and licensing fees of this application.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

CBS/ALS/CFM - The Business Systems expenses related to maintenance of this system that could not be directly charged to a specific legal entity are corporate in nature. Because these services are comprised of a broad spectrum of activities, no measurable method of cost causative allocation was found to allocate these costs therefore the three-factor formula was used. These services are allocated to a subset of companies based on who benefits from the services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200098	Business Unit Finance Transmission Electric FERC 566			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 172.04	\$ -	\$ -	\$ 172.04
566 - Miscellaneous transmission expenses	4,259.74	-	(196.23)	4,063.51
925 - Injuries & Damages	5.10	-	-	5.10
926 - Employee pensions and benefits	561.57	-	(22.46)	539.11
	<u>\$ 4,998.45</u>	<u>\$ -</u>	<u>\$ (218.69)</u>	<u>\$ 4,779.76</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Financial Planning	\$ 4,998.45	\$ -	(218.69)	\$ 4,779.76
	<u>\$ 4,998.45</u>	<u>\$ -</u>	<u>(218.69)</u>	<u>\$ 4,779.76</u>

Primary Activities for Allocating Cost Center 200098:

Transmission Electric FERC 566 services include transmission electric labor and non-labor costs associated with accounting, budgeting, regulatory reporting, and capital asset accounting.

Billing Method

Assets/Revenue/Number of Employees

Justification for Billing Method

Transmission Electric FERC 566 charges that can not be directly charged to a specific legal entity and are corporate in nature. The three factor formula is used because these charges are comprised of a broad spectrum of activities and no measurable method of cost causative allocation was found.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200110	Passport - Accounts Payable			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 5,251.63	\$ -	\$ -	\$ 5,251.63
	\$ 5,251.63	\$ -	\$ -	\$ 5,251.63

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 5,251.63	\$ -	\$ -	\$ 5,251.63
	\$ 5,251.63	\$ -	\$ -	\$ 5,251.63

Primary Activities for Allocating Cost Center 200110:

Passport - Accounts Payable includes the labor and non-labor costs for only the Accounts Payable module within Passport. This is applicable for when work is only being done on this module. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.

Billing Method

Number of Passport Accounts Payable Transactions

Justification for Billing Method

Passport - Accounts Payable using total Accounts Payable transactions to allocate costs is reasonable because there is a direct causal relationship with the companies using the Accounts Payable function of Passport.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200111	EAI (Enterprise Application Integration)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
506 - Miscellaneous steam power expenses	\$ 31,270.61	\$ -	\$ -	\$ 31,270.61
588 - Miscellaneous distribution expenses	14,502.93	-	-	14,502.93
902 - Meter reading expenses	14,833.32	-	-	14,833.32
903 - Customer records and collection expenses	36,752.82	-	-	36,752.82
921 - Office supplies and expenses	151,172.75	-	-	151,172.75
931 - Rents	8,210,603.02	-	-	8,210,603.02
	\$ 8,459,135.45	\$ -	\$ -	\$ 8,459,135.45

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 8,459,135.45	\$ -	\$ -	\$ 8,459,135.45
	\$ 8,459,135.45	\$ -	\$ -	\$ 8,459,135.45

Primary Activities for Allocating Cost Center 200111:

EAI includes the labor and non-labor costs associated with the management of information systems infrastructure and working with IT Project Managers to ensure that new systems are positioned to function as successfully as possible in terms of overall performance and communication with other systems.

Billing Method

Average of all software percentages

Justification for Billing Method

EAI using average of selected software systems to allocate costs is reasonable because EAI is primarily the server costs supporting the selected software applications and benefits the companies using the software applications.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200112	Mainframe Charges From IBM			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
902 - Meter reading expenses	\$ 191,275.03	\$ -	\$ -	\$ 191,275.03
921 - Office supplies and expenses	405,161.10	-	-	405,161.10
	<u>\$ 596,436.13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 596,436.13</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 596,436.13	\$ -	\$ -	\$ 596,436.13
	<u>\$ 596,436.13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 596,436.13</u>

Primary Activities for Allocating Cost Center 200112:

Labor and non-labor costs related to Mainframe IBM expenses for development, maintenance, and licensing. The Mainframe is comprised of 3 applications: Time, Gas Management System, and Monitoring Device Management System applications.

Billing Method

Average of a Select Set of Software Allocators

Justification for Billing Method

Mainframe Charges From IBM expenses can not be directly charged to a specific legal entity as the system is used by multiple entities. Using an average of selected software systems to allocate costs is reasonable because Mainframe primarily supports these selected software systems.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200115	Miscellaneous Applications			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,191.08	\$ -	\$ -	\$ 2,191.08
506 - Miscellaneous steam power expenses	478,986.69	-	(102.61)	478,884.08
556 - System control and load dispatching	4,138.72	-	(1.34)	4,137.38
561.2 - Load dispatch-Monitor and operate transmiss system	160,833.01	-	(54.20)	160,778.81
581 - Load dispatching	59,705.02	-	(19.34)	59,685.68
588 - Miscellaneous distribution expenses	135,256.12	-	(37.36)	135,218.76
902 - Meter reading expenses	84,739.54	-	(28.23)	84,711.31
903 - Customer records and collection expenses	138,966.21	-	(46.64)	138,919.57
920 - Administrative and general salaries	25,178.72	-	(962.98)	24,215.74
921 - Office supplies and expenses	1,448,244.20	-	-	1,448,244.20
923 - Outside services employed	63,499.04	-	-	63,499.04
925 - Injuries & Damages	47.52	-	-	47.52
926 - Employee pensions and benefits	6,764.45	-	(270.51)	6,493.94
	\$ 2,608,550.32	\$ -	\$ (1,523.21)	\$ 2,607,027.11

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2,608,550.32	\$ -	\$ (1,523.21)	\$ 2,607,027.11
	\$ 2,608,550.32	\$ -	\$ (1,523.21)	\$ 2,607,027.11

Primary Activities for Allocating Cost Center 200115:

Miscellaneous Applications includes the labor and non-labor costs associated with the management of information systems infrastructure and working with IT Project Managers to ensure that new systems are positioned to function as successfully as possible in terms of overall performance and communication with other systems.

Billing Method

Average of all Software percentages

Justification for Billing Method

Miscellaneous Applications using average of all software systems to allocate costs is reasonable because Miscellaneous Applications is primarily the server costs supporting the software applications and benefits the companies using the software applications.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200116	Distribution Electric FERC 580			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,494.96	\$ -	(5.17)	\$ 3,489.79
426.5 - Other Deductions	68.21	(68.21)	-	-
580 - Operation supervision and engineering	113,929.33	-	(5,609.90)	108,319.43
589 - Rents	4,202.50	-	-	4,202.50
925 - Injuries & Damages	42.96	-	(0.10)	42.86
926 - Employee pensions and benefits	15,799.26	-	(648.00)	15,151.26
928 - Regulatory Commission Expenses	1,039.60	-	-	1,039.60
930.1 - General advertising expenses	13.94	-	(13.94)	-
930.2 - Miscellaneous general expenses	41,902.97	-	-	41,902.97
	\$ 180,493.73	\$ (68.21)	\$ (6,277.11)	\$ 174,148.41

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2,423.18	\$ -	-	\$ 2,423.18
Distribution Business Operations	16,807.79	(11.76)	(779.16)	16,016.87
Distribution Electric Engineering	161,187.79	(56.45)	(5,422.98)	155,708.36
Transmission & Substations	74.97	-	(74.97)	-
	\$ 180,493.73	\$ (68.21)	\$ (6,277.11)	\$ 174,148.41

Primary Activities for Allocating Cost Center 200116:

Distribution Electric FERC 580 services includes the labor and non-labor costs for the engineering and supervision of the electric distribution organization.

Billing Method

Total Electric Distribution Plant

Justification for Billing Method

Distribution Electric FERC 580 using the electric distribution plant to allocate the costs is reasonable because there is a direct causal relationship with the operations supported by Distribution Electric.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200117	Distribution Electric FERC 586			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 450.66	\$ -	\$ -	450.66
586 - Meter expenses	6,707.91	-	(199.90)	6,508.01
925 - Injuries & Damages	9.51	-	-	9.51
926 - Employee pensions and benefits	1,717.55	-	(68.68)	1,648.87
	\$ 8,885.63	\$ -	\$ (268.58)	\$ 8,617.05

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Distribution Business Operations	\$ 8,885.63	\$ -	\$ (268.58)	\$ 8,617.05
	\$ 8,885.63	\$ -	\$ (268.58)	\$ 8,617.05

Primary Activities for Allocating Cost Center 200117:

Distribution Elec FERC 586 services include meter expenses labor and non-labor providing direction, operations, standards and processes relating to Xcel Energy operating companies i.e.: electric distribution meters standards and development, meter purchases, etc. This allocation is used when all four jurisdictions are benefiting from the services.

Billing Method

Electric Distribution Plant

Justification for Billing Method

Distribution Elec FERC 586 using distribution plant to allocate meter costs is reasonable because there is a direct causal relationship with the electric distribution plant and meter operations supported by electric distribution.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description				
200119	GIS (Geographic Information System) Distribution, OMS (Outage Management System), and Mobile Computing				
<u>Update Test Year Affiliate Billings to SPS</u>					
(A)	(B)	(C)	(D)	(E)	
<u>Account</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>	
588 - Miscellaneous distribution expenses	\$ 125,237.05	\$ -	\$ -	\$ 125,237.05	
	<u>\$ 125,237.05</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,237.05</u>	

Detail By Affiliate Classification

<u>Affiliate Class</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>	
Business Systems	\$ 125,237.05	\$ -	\$ -	\$ 125,237.05	
	<u>\$ 125,237.05</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,237.05</u>	

Primary Activities for Allocating Cost Center 200119:

GIS is a vendor-developed, server based automated asset mapping software package. The GIS Distribution system includes the labor and non-labor costs for the application development and maintenance of the distribution Geographic Information System.

OMS is used for creating and routing gas/electric outage orders from CRS out to the mobile computers in Xcel Energy crew trucks. Costs include labor and non-labor for the application development and maintenance of the OMS.

The Mobile Computing system includes the labor and non-labor costs for the maintenance and support for electric and gas distribution to our customers.

Billing Method

Electric distribution plant/Gas distribution plant.

Justification for Billing Method

GIS using a ratio of electric distribution plant/gas distribution plant to allocate costs is reasonable because GIS is used to map these distributions systems.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description					
200121	Business Unit Finance FERC 588, 880, 859					
<u>Update Test Year Affiliate Billings to SPS</u>						
(A)	(B)		(C)		(D)	(E)
Account	XES Billings to SPS		Exclusions		Pro Formas	Requested Amount
588 - Miscellaneous distribution expenses	\$	614.04	\$	-	\$	614.04
	\$	614.04	\$	-	\$	614.04

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Financial Planning	\$ 614.04	\$ -	\$ -	614.04
	\$ 614.04	\$ -	\$ -	614.04

Primary Activities for Allocating Cost Center 200121:

Electric Distribution, Gas Distribution, & Gas Transmission FERC 588, 880, 859 services include gas distribution, gas transmission, and electric distribution labor and non-labor costs associated with accounting, budgeting, and regulatory reporting.

Billing Method

Electric Distribution, Gas Transmission, and Gas Distribution Plant

Justification for Billing Method

Electric Distribution, Gas Distribution, & Gas Transmission FERC 588, 880, 859 charges that can not be directly charged to a specific business unit and are corporate in nature. Using a ratio of Electric Transmission & Gas Transmission/Distribution to allocate Utility Group costs is reasonable because there is a direct causal relationship with operations supported by Utilities Group.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200122	Transmission Electric FERC 560			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 157,694.40	\$ -	\$ -	\$ 157,694.40
426.1 - Donations	1,770.86	(1,770.86)	-	-
426.4 - Life Insurance	26.31	(26.31)	-	-
426.5 - Other Deductions	7,289.28	(7,289.28)	-	-
560 - Operation supervision and engineering	2,911,661.50	-	(117,128.39)	2,794,533.11
567 - Rents	9,400.08	-	-	9,400.08
909 - Customer Service Instructional Advertising	6.89	-	-	6.89
925 - Injuries & Damages	2,903.39	-	-	2,903.39
926 - Employee pensions and benefits	613,922.07	-	(24,550.71)	589,371.36
930.2 - Miscellaneous general expenses	106,301.85	-	-	106,301.85
	\$ 3,810,976.63	\$ (9,086.45)	\$ (141,679.10)	\$ 3,660,211.08

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 771.44	\$ -	\$ -	771.44
Transmission & Substations	3,810,205.19	(9,086.45)	(141,679.10)	3,659,439.64
	\$ 3,810,976.63	\$ (9,086.45)	\$ (141,679.10)	\$ 3,660,211.08

Primary Activities for Allocating Cost Center 200122:

Transmission Electric FERC 560 services includes the labor and non-labor costs for engineering and supervision of the electric transmission organization.

Billing Method

Total Electric Transmission Plant

Justification for Billing Method

Transmission Electric FERC 560 using Electric Transmission Plant to allocate costs is reasonable because there is a direct causal relationship with the operations supported by Transmission Electric.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description				
200123	Transmission Electric FERC 561.5				
<u>Update Test Year Affiliate Billings to SPS</u>					
(A)	(B)	(C)	(D)	(E)	
Account	XES Billings to SPS		Exclusions	Pro Formas	Requested Amount
561.5 - Reliability planning and standards development	\$	11.53	\$	-	\$ (11.53)
	\$	11.53	\$	-	\$ (11.53)

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 11.53	\$ -	\$ (11.53)	\$ -
	\$ 11.53	\$ -	\$ (11.53)	\$ -

Primary Activities for Allocating Cost Center 200123:

Transm Elec FERC 561.5 services include transmission reliability, planning and standards development labor and non-labor expenses for Xcel Energy Operating Companies related to transmission assets and reliability needs and transmission customers requirements and requests (i.e.: developing and maintaining transmission system models, applying methodologies and tools for analysis and simulation of systems, notification of any planned transmission changes and impacts, etc.). This allocation is used when Northern States Power Minnesota (NSPM), Northern States Power Wisconsin (NSPW), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) jurisdictions are benefiting from the services and processes.

Billing Method

Electric Transmission Plant

Justification for Billing Method

Transm Elec FERC 561.5 using electric transmission plant to allocate costs is reasonable because there is a direct causal relationship with the operations supported by Transmission Electric.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200124	EMS-Transmission (Energy Management System-SCADA)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 22,454.40	\$ -	\$ -	22,454.40
561.2 - Load dispatch-Monitor and operate transmiss system	687,996.60	-	(15,828.94)	672,167.66
925 - Injuries & Damages	425.47	-	-	425.47
926 - Employee pensions and benefits	96,829.62	-	(3,872.21)	92,957.41
	\$ 807,706.09	\$ -	\$ (19,701.15)	\$ 788,004.94

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 807,706.09	\$ -	\$ (19,701.15)	\$ 788,004.94
	\$ 807,706.09	\$ -	\$ (19,701.15)	\$ 788,004.94

Primary Activities for Allocating Cost Center 200124:

EMS-Transmission provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's). EMS-Transmission system includes the labor and non-labor costs for the application development and maintenance of the Electric Transmission Plant information operations.

Billing Method

Total Electric Transmission Plant

Justification for Billing Method

EMS-Transmission using electric transmission to allocate costs is reasonable because there is a direct causal relationship with the operations supported by EMS-Transmission.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019**

Allocating Cost Center	Description			
200126	Customer & Field Operations Construction, Operations & Maintenance, Utilities Group Administrative and General FERC 921, and Utility Innovations			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 14,062.91	\$ -	\$ -	14,062.91
426.5 - Other Deductions	4,008.47	(4,008.47)	-	-
920 - Administrative and general salaries	180,082.03	-	(7,753.13)	172,328.90
921 - Office supplies and expenses	92,918.61	-	(7,596.78)	85,321.83
923 - Outside services employed	2,321.68	-	(1,114.36)	1,207.32
925 - Injuries & Damages	257.99	-	-	257.99
926 - Employee pensions and benefits	55,290.65	-	(2,211.07)	53,079.58
930.1 - General advertising expenses	130.18	-	(130.18)	-
931 - Rents	198.16	-	-	198.16
	\$ 349,270.68	\$ (4,008.47)	\$ (18,805.52)	\$ 326,456.69

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 362.84	\$ -	\$ -	362.84
Distribution Business Operations	115,208.03	-	(6,915.82)	108,292.21
Distribution Planning & Performance	31,337.11	(3,935.19)	(3,276.12)	24,125.80
Financial Planning	57,472.24	-	(2,012.09)	55,460.15
Gas Operations	56.06	-	(56.06)	-
VP Distribution Operations	144,834.40	(73.28)	(6,545.43)	138,215.69
	\$ 349,270.68	\$ (4,008.47)	\$ (18,805.52)	\$ 326,456.69

Primary Activities for Allocating Cost Center 200126:

Customer & Field Operations Construction, Operations & Maintenance services includes the labor and non-labor costs for the construction, operations and maintenance of transmission and delivery systems.

Utilities Group Administrative and General (A&G) FERC 921 services includes the labor and non-labor costs for utilities group leadership, management and support services for the distribution, transmission, transportation and supply chain areas.

Utility Innovations services include the labor and non-labor costs incurred for initiatives to extend the lives of plant assets including servers, data storage and PC's.

Billing Method

Delivery Gross Plant

Justification for Billing Method

Customer & Field Operations Construction, Operations & Maintenance using delivery gross plant to allocate costs is reasonable because these costs are directly related to the electric and gas delivery systems.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200132	Payment and Reporting			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 9,984.70	\$ -	\$ -	\$ 9,984.70
426.5 - Other Deductions	4.32	(4.32)	-	-
920 - Administrative and general salaries	134,313.52	-	(5,759.27)	128,554.25
921 - Office supplies and expenses	30,754.61	-	(63.71)	30,690.90
923 - Outside services employed	92,310.03	-	-	92,310.03
925 - Injuries & Damages	184.40	-	-	184.40
926 - Employee pensions and benefits	38,242.61	-	(1,529.32)	36,713.29
930.1 - General advertising expenses	73.27	-	(73.27)	-
	\$ 305,867.46	\$ (4.32)	\$ (7,425.57)	\$ 298,437.57

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 21.56	\$ -	(21.56)	-
Supply Chain	305,845.90	(4.32)	(7,404.01)	298,437.57
	\$ 305,867.46	\$ (4.32)	\$ (7,425.57)	\$ 298,437.57

Primary Activities for Allocating Cost Center 200132:

Payment and Reporting services includes the labor and non-labor costs associated with processing payments to vendors, providing audit research and reconciliation support for Accounts Payable transactions, preparing statistical and 1099 reporting, and administering the purchase card programs.

Billing Method

Invoice Transactions

Justification for Billing Method

Payment and Reporting using invoice transactions to allocate costs is reasonable because the costs are directly related to the number of invoices processed.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019**

Allocating Cost Center	Description			
200133	Proprietary Trading - Back Office			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,465.14	\$ -	\$ -	3,465.14
920 - Administrative and general salaries	44,405.41	-	(1,991.59)	42,413.82
921 - Office supplies and expenses	222.59	-	-	222.59
925 - Injuries & Damages	64.10	-	-	64.10
926 - Employee pensions and benefits	14,247.14	-	(569.74)	13,677.40
	<u>\$ 62,404.38</u>	<u>\$ -</u>	<u>\$ (2,561.33)</u>	<u>\$ 59,843.05</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 62,404.38	\$ -	(2,561.33)	\$ 59,843.05
	\$ 62,404.38	\$ -	(2,561.33)	\$ 59,843.05

Primary Activities for Allocating Cost Center 200133:

Proprietary Trading - Back Office includes the labor and non-labor costs associated with the accounting support and vice president oversight of proprietary trading activities for Northern States Power Minnesota (NSPM), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS).

Billing Method

Based on peak MWH Load from the prior year, NSPM, PSCo & SPS proprietary trading dollars are allocated according to the Joint Operating Agreement

Justification for Billing Method

Proprietary Trading - Back Office uses the peak Megawatt Hour Load according to the Joint Operating Agreement for cost allocations as it is required for the proprietary trading of NSPM, PSCo & SPS services.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019**

Allocating Cost Center	Description			
200134	Proprietary Trading - Front/Mid Office			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 38,293.31	\$ -	\$ -	\$ 38,293.31
426.5 - Other Deductions	5,355.09	(5,355.09)	-	-
557 - Other expenses	549,555.35	-	(20,673.95)	528,881.40
925 - Injuries & Damages	661.11	-	-	661.11
926 - Employee pensions and benefits	142,710.98	-	(5,707.00)	137,003.98
930.1 - General advertising expenses	1,258.51	-	(1,258.51)	-
	\$ 737,834.35	\$ (5,355.09)	\$ (27,639.46)	\$ 704,839.80

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
OS Senior VP - Commercial Operations	\$ 524,995.02	\$ (5,355.09)	\$ (18,778.89)	\$ 500,861.04
Risk Management and Audit Services	212,839.33	-	(8,860.57)	203,978.76
	\$ 737,834.35	\$ (5,355.09)	\$ (27,639.46)	\$ 704,839.80

Primary Activities for Allocating Cost Center 200134:

Proprietary Trading - Front/Mid Office includes the labor and non-labor costs associated with proprietary trading activities which are short term transactions undertaken in the wholesale electric markets where electricity is purchased for the purpose of selling it. Also included are supporting activities: evaluating the credit worthiness of counterparties, reviewing contracts to ensure that regulations are being complied with, evaluating profitability and appropriateness of trades to ensure they are in the best interest of shareholders and rate payers, and ensuring that trades identified as proprietary appropriately fall into that category.

Billing Method

Based on peak MWH Load from the prior year, NSPM, PSCo & SPS proprietary trading dollars are allocated according to the Joint Operating Agreement

Justification for Billing Method

Proprietary Trading - Back Office uses the peak Megawatt Hour Load according to the Joint Operating Agreement for cost allocations as it is required for the proprietary trading of NSPM, PSCo & SPS services.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200135	Energy Supply Business Resources			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,573.87	\$ -	\$ -	\$ 3,573.87
920 - Administrative and general salaries	44,668.22	-	(2,090.99)	42,577.23
921 - Office supplies and expenses	2,653.79	-	-	2,653.79
925 - Injuries & Damages	65.95	-	-	65.95
926 - Employee pensions and benefits	13,408.75	-	(536.22)	12,872.53
	\$ 64,370.58	\$ -	\$ (2,627.21)	\$ 61,743.37

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 930.00	\$ -	\$ -	\$ 930.00
ES Projects	62,218.09	-	(2,716.78)	59,501.31
Resource Planning	1,162.84	-	-	1,162.84
Workforce Relations & Safety	59.65	-	89.57	149.22
	\$ 64,370.58	\$ -	\$ (2,627.21)	\$ 61,743.37

Primary Activities for Allocating Cost Center 200135:

Energy Supply Business Resources services includes the labor and non-labor costs of performance analysis, specialists and analytical services provided to the operating companies' generation facilities.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Business Resources using MWH generation to allocate costs is reasonable because the costs are directly related to the support of the power plants.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200136	Energy Markets - Fuel			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 16,955.05	\$ -	\$ -	\$ 16,955.05
426.1 - Donations	937.12	(937.12)	-	-
426.5 - Other Deductions	1,055.90	(1,055.90)	-	-
920 - Administrative and general salaries	216,688.85	-	(8,841.64)	207,847.21
921 - Office supplies and expenses	7,929.47	-	(173.75)	7,755.72
923 - Outside services employed	440.40	-	-	440.40
925 - Injuries & Damages	291.77	-	-	291.77
926 - Employee pensions and benefits	60,794.03	-	(2,431.15)	58,362.88
	\$ 305,092.59	\$ (1,993.02)	\$ (11,446.54)	\$ 291,653.03

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 1,219.25	\$ -	\$ -	\$ 1,219.25
OS Senior VP - Commercial Operations	101,742.78	(124.64)	(4,001.60)	97,616.54
Resource Planning	202,130.56	(1,868.38)	(7,444.94)	192,817.24
	\$ 305,092.59	\$ (1,993.02)	\$ (11,446.54)	\$ 291,653.03

Primary Activities for Allocating Cost Center 200136:

Energy Markets Fuel includes the labor and non-labor costs for planning and implementing power supply portfolios to provide reliable service to native load and to capitalize on market opportunities including purchasing fuel for the operating companies' electric generation system (excluding nuclear) and resource planning and acquisition including purchase power and account management.

Billing Method

MWH Generation

Justification for Billing Method

Energy Markets - Fuel using MWH generation to allocate costs is reasonable because the costs are directly related to the purchase of fuel for generation.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description				
200137	Energy Supply Operations Performance				
	Miscellaneous Expense - Operating Companies				
<u>Update Test Year Affiliate Billings to SPS</u>					
(A)	(B)	(C)	(D)	(E)	
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
408.1 - Tax Other Than Income Tax - Payroll	\$ 11,825.04	\$ -	\$ -	\$ 11,825.04	
506 - Miscellaneous steam power expenses	157,781.31	-	(6,801.99)	150,979.32	
549 - Miscellaneous other power generation expenses	8,868.64	-	(334.09)	8,534.55	
925 - Injuries & Damages	222.66	-	-	222.66	
926 - Employee pensions and benefits	45,672.36	-	(1,826.44)	43,845.92	
	<u>\$ 224,370.01</u>	<u>\$ -</u>	<u>\$ (8,962.52)</u>	<u>\$ 215,407.49</u>	

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
ES Performance Optimization	\$ 86,342.21	\$ -	(3,364.88)	\$ 82,977.33	
ES VP Operations	138,027.80	-	(5,597.64)	132,430.16	
	<u>\$ 224,370.01</u>	<u>\$ -</u>	<u>\$ (8,962.52)</u>	<u>\$ 215,407.49</u>	

Primary Activities for Allocating Cost Center 200137:

Energy Supply Miscellaneous Power Expense Operating Companies services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop/suggest/implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants. This allocation is used when Northern States Power Minnesota (NSPM), Northern States Power Wisconsin (NSPW), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) jurisdictions are benefiting from the services.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Miscellaneous Power Expense Operating Companies using MWH generation to allocate costs is reasonable because the costs are directly related to the support of the power plants.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019**

Allocating Cost Center	Description			
200138	Energy Supply Operations Management - Operating Companies			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 55,128.03	\$ -	\$ 3.68	\$ 55,131.71
426.1 - Donations	450.00	(450.00)	-	-
426.4 - Life Insurance	24.20	(24.20)	-	-
426.5 - Other Deductions	247.76	(247.76)	-	-
500 - Operation supervision and engineering	794,860.14	-	(30,708.05)	764,152.09
546 - Operation supervision and engineering	45,837.51	-	(1,556.49)	44,281.02
909 - Customer Service Instructional Advertising	9.49	-	-	9.49
925 - Injuries & Damages	1,025.40	-	0.08	1,025.48
926 - Employee pensions and benefits	210,484.89	-	(8,406.43)	202,078.46
930.2 - Miscellaneous general expenses	52.24	-	-	52.24
\$	1,108,119.66	\$ (721.96)	\$ (40,667.21)	\$ 1,066,730.49

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Environmental	\$ (81.60)	\$ -	\$ 81.60	-
ES Performance Optimization	\$ 678,430.41	\$ (2.59)	\$ (24,496.21)	\$ 653,931.61
ES Projects	\$ 93,996.87	\$ (1.80)	\$ (3,897.81)	\$ 90,097.26
ES VP Energy Supply	154,538.78	(717.57)	(5,978.88)	147,842.33
ES VP Operations	181,235.20	-	(6,375.91)	174,859.29
	\$ 1,108,119.66	\$ (721.96)	\$ (40,667.21)	\$ 1,066,730.49

Primary Activities for Allocating Cost Center 200138:

Energy Supply Operations Management Operating Companies (OpCos) services include management of energy supply operations services labor and non-labor costs for the following accountabilities: Operate plant equipment within requirements, maintain plant equipment, manage plant personnel in accordance with labor contracts, suggest/implement plant improvements, maintain community relationships, establish operations and maintenance policies and procedures and overhaul planning and execution. This allocation is used when Northern States Power Minnesota (NSPM), Northern States Power Wisconsin (NSPW), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) jurisdictions are benefiting from the services.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Operations Management OpCos using MWH generation to allocate costs is reasonable because the costs are directly related to the support of the power plants.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019**

Work Order Code	Description			
200142	Energy Supply Engineering & Construction South			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2.32	\$ -	(2.32)	\$ -
510 - Maintenance supervision and engineering	4.58	-	(4.58)	-
551 - Maintenance supervision and engineering	0.17	-	(0.17)	-
925 - Injuries & Damages	0.05	-	(0.05)	-
926 - Employee pensions and benefits	6.13	-	(6.13)	-
	\$ 13.25	\$ -	(13.25)	\$ -

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Projects	\$ 13.25	\$ -	(13.25)	\$ -
	\$ 13.25	\$ -	(13.25)	\$ -

Primary Activities for Allocating Cost Center 200142:

Energy Supply Engineering & Construction South services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance. Planning for Physical Plant Modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications. Develop and execute Innovative Technology Projects such as: Biomass, Solar, Wind. Establish uniform technology, design & equipment standards. This allocation is used when PSCo and SPS jurisdictions are benefiting from the services.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Engineering & Construction South using MWH generation to allocate costs is reasonable because the costs are directly related to the support of the power plants.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200146	Energy Markets - Regulated Trading			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 11,470.24	\$ -	\$ 56.74	\$ 11,526.98
426.5 - Other Deductions	3,773.45	(3,773.45)	-	-
920 - Administrative and general salaries	146,219.82	-	(5,968.39)	140,251.43
921 - Office supplies and expenses	77,046.96	-	(24,573.69)	52,473.27
923 - Outside services employed	604.73	-	-	604.73
925 - Injuries & Damages	212.11	-	1.22	213.33
926 - Employee pensions and benefits	43,235.16	-	(1,479.56)	41,755.60
930.2 - Miscellaneous general expenses	23.77	-	-	23.77
931 - Rents	87.87	-	-	87.87
935 - Maintenance of general plant	1,517.49	-	-	1,517.49
	\$ 284,191.60	\$ (3,773.45)	\$ (31,963.68)	\$ 248,454.47

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 13,192.05	\$ -	\$ -	\$ 13,192.05
OS Senior VP - Commercial Operations	270,999.55	(3,773.45)	(31,963.68)	235,262.42
	\$ 284,191.60	\$ (3,773.45)	\$ (31,963.68)	\$ 248,454.47

Primary Activities for Allocating Cost Center 200146:

Energy Markets Regulated Trading services includes the labor and non-labor costs of providing electric trading services to the operating companies' electric generation systems, including load management, system optimization and origination.

Billing Method

MWH Hours Sold

Justification for Billing Method

Energy Markets - Regulated Trading (Gen Book) using MWH hours sold to allocate costs is reasonable because there is a direct casual relationship between trading activities and the MWH hours sold.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200147	Business Objects			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,770.01	\$ -	\$ -	2,770.01
920 - Administrative and general salaries	37,670.42	-	(1,498.27)	36,172.15
921 - Office supplies and expenses	49,273.75	-	-	49,273.75
923 - Outside services employed	46,452.09	-	-	46,452.09
925 - Injuries & Damages	50.09	-	-	50.09
926 - Employee pensions and benefits	9,746.85	-	(389.78)	9,357.07
	\$ 145,963.21	\$ -	\$ (1,888.05)	\$ 144,075.16

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	145,963.21	-	(1,888.05)	144,075.16
	145,963.21	-	(1,888.05)	144,075.16

Primary Activities for Allocating Cost Center 200147:

Business Objects includes the labor and non-labor costs for the application that provides critical reporting from data universes.

Billing Method

Number of Business Objects Users

Justification for Billing Method

Business Objects using number of Business Object users to allocate costs is reasonable because the costs are directly related to users who are able to access the application.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200148	Business Systems			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 225,702.43	\$ -	\$ -	\$ 225,702.43
426.1 - Donations	1,560.18	(1,560.18)	-	-
426.5 - Other Deductions	2,082.02	(2,082.02)	-	-
909 - Customer Service Instructional Advertising	0.08	-	-	0.08
920 - Administrative and general salaries	2,917,411.68	-	(126,664.96)	2,790,746.72
921 - Office supplies and expenses	5,654,590.29	-	(1,324.44)	5,653,265.85
923 - Outside services employed	1,190,892.62	-	-	1,190,892.62
925 - Injuries & Damages	4,125.81	-	-	4,125.81
926 - Employee pensions and benefits	846,263.60	-	(33,842.03)	812,421.57
931 - Rents	41.70	-	-	41.70
935 - Maintenance of general plant	52,229.06	-	-	52,229.06
	\$ 10,894,899.47	\$ (3,642.20)	\$ (161,831.43)	\$ 10,729,425.84

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 10,894,855.78	\$ (3,642.20)	\$ (162,169.27)	\$ 10,729,044.31
Chief Customer and Innovation Officer	43.69	-	337.84	381.53
	\$ 10,894,899.47	\$ (3,642.20)	\$ (161,831.43)	\$ 10,729,425.84

Primary Activities for Allocating Cost Center 200148:

Business Systems services includes the information technology (IT) costs of providing assistance to computer users across the company. Specifically computer technology risk, software maintenance on applications distributed to all users (i.e. Microsoft PC tools), governance and project management over all IT projects, fixed management fees with outside vendors, business analytics costs, amortization of outside vendor fees and costs that are not specific to an application that has a specific allocator.

Billing Method

Number of Computers

Justification for Billing Method

Business Systems using number of computers to allocate costs is reasonable because there is a direct causal relationship between the number of computers and the cost to support them.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200149	CES (Customer & Enterprise Solutions)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 264,501.30	\$ -	\$ -	\$ 264,501.30
	<u>\$ 264,501.30</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,501.30</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 264,501.30	\$ -	\$ -	\$ 264,501.30
	<u>\$ 264,501.30</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,501.30</u>

Primary Activities for Allocating Cost Center 200149:

The CES includes the labor and non-labor costs for the leadership of the Customer & Enterprise Solutions organization and their administrative support staff.

Billing Method

Number of Computers, Number of Customers & Number of Employees

Justification for Billing Method

CES using a ratio of number of Computers/Customers/Employees to allocate costs is reasonable because there is a direct causal relationship with the operations supported by CES.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200150	IVR (Interactive Voice Response)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
903 - Customer records and collection expenses	\$ 155,242.34	\$ -	\$ -	155,242.34
	\$ 155,242.34	\$ -	\$ -	155,242.34

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 155,242.34	\$ -	\$ -	\$ 155,242.34
	\$ 155,242.34	\$ -	\$ -	\$ 155,242.34

Primary Activities for Allocating Cost Center 200150:

IVR includes the labor and non-labor costs for the application development and maintenance of the Interactive Voice Response system which interacts with a customer calling Xcel Energy call centers. It is intended to help service customers without invoking a call center agent. If the call needs to be handled by an agent, account information and the reason for the call is determined which helps route the call to the appropriate agent.

Billing Method

Number of Residential Contacts handled by the call centers

Justification for Billing Method

IVR using number of contacts to allocate costs is reasonable because this system is used to take and route customer calls and benefits customers using the Call Centers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200151	Customer Billing FERC 903			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 40,952.99	\$ -	\$ -	\$ 40,952.99
426.5 - Other Deductions	174.33	(174.33)	-	-
903 - Customer records and collection expenses	659,994.19	-	(25,871.17)	634,123.02
925 - Injuries & Damages	757.49	-	(177.28)	580.21
926 - Employee pensions and benefits	155,959.57	-	(6,236.81)	149,722.76
930.1 - General advertising expenses	5.97	-	(5.97)	-
935 - Maintenance of general plant	27,038.04	-	-	27,038.04
	\$ 884,882.58	\$ (174.33)	\$ (32,291.23)	\$ 852,417.02

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 210.81	\$ -	\$ -	210.81
Customer Care	884,671.77	(174.33)	(32,291.23)	852,206.21
	\$ 884,882.58	\$ (174.33)	\$ (32,291.23)	\$ 852,417.02

Primary Activities for Allocating Cost Center 200151:

Customer Billing FERC 903 includes the labor and non-labor costs related to the delivery of billing statements, letters and notices to Xcel customers including postage and outside services costs, oversight and administration of customer billing area, research of billing exceptions, providing escalated customer service assistance with regard to billing issues resolution, and process remittances and receivables.

Billing Method

Number of customer bills

Justification for Billing Method

Customer Billing FERC 903 using number of customer bills to allocate costs is reasonable because the costs are directly related to customer billing activities.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200152	Customer Care 902			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,786.55	\$ -	\$ -	1,786.55
902 - Meter reading expenses	24,941.85	-	(1,350.25)	23,591.60
925 - Injuries & Damages	32.80	-	(8.37)	24.43
926 - Employee pensions and benefits	6,511.93	-	(260.41)	6,251.52
	<u>\$ 33,273.13</u>	<u>\$ -</u>	<u>\$ (1,619.03)</u>	<u>\$ 31,654.10</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 40.82	\$ -	\$ (40.82)	\$ -
Customer Care	33,232.31	-	(1,578.21)	31,654.10
	\$ 33,273.13	\$ -	\$ (1,619.03)	\$ 31,654.10

Primary Activities for Allocating Cost Center 200152:

Customer Care 902 services includes the labor and non-labor costs for meter reading of retail and wholesale customers and determining consumption for billing purposes as well as executing field collections.

Billing Method

Number of Customers

Justification for Billing Method

Customer Care 902 using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200153	Customer Safety Advertising/Information Costs			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 957.63	\$ -	\$ -	\$ 957.63
426.5 - Other Deductions	199.81	(199.81)	-	-
909 - Customer Service Instructional Advertising	89,922.17	-	-	89,922.17
920 - Administrative and general salaries	12,527.91	-	(522.68)	12,005.23
921 - Office supplies and expenses	7,278.30	-	(2.73)	7,275.57
923 - Outside services employed	233.46	-	-	233.46
925 - Injuries & Damages	17.80	-	-	17.80
926 - Employee pensions and benefits	3,601.35	-	(144.02)	3,457.33
930.1 - General advertising expenses	1,686.56	-	(1,686.56)	-
	\$ 116,424.99	\$ (199.81)	\$ (2,355.99)	\$ 113,869.19

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2.73	\$ -	(2.73)	\$ -
Chief Customer and Innovation Officer	55,607.13	-	(1,673.16)	53,933.97
VP Distribution Operations	1,057.78	-	-	1,057.78
Workforce Relations & Safety	59,757.35	(199.81)	(680.10)	58,877.44
	\$ 116,424.99	\$ (199.81)	\$ (2,355.99)	\$ 113,869.19

Primary Activities for Allocating Cost Center 200153:

Customer Safety Advertising and Information costs services includes the labor and non-labor costs associated with public safety advertising, information and education.

Billing Method

Number of Customers

Justification for Billing Method

Customer Safety Advertising/Information Costs using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200154	Customer Service IT FERC 903			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 32.12	\$ -	\$ -	\$ 32.12
903 - Customer records and collection expenses	14,180.55	-	(17.19)	14,163.36
925 - Injuries & Damages	0.48	-	-	0.48
926 - Employee pensions and benefits	87.13	-	(3.48)	83.65
	\$ 14,300.28	\$ -	\$ (20.67)	\$ 14,279.61

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 14,300.28	\$ -	\$ (20.67)	\$ 14,279.61
	\$ 14,300.28	\$ -	\$ (20.67)	\$ 14,279.61

Primary Activities for Allocating Cost Center 200154:

Customer Service Information Technology (IT) FERC 903 services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections.

Billing Method

Number of Customers

Justification for Billing Method

Customer Service IT - FERC 903 using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200155	Customer Care 903			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 123,401.65	\$ -	\$ -	\$ 123,401.65
426.5 - Other Deductions	496.13	(496.13)	-	-
903 - Customer records and collection expenses	1,845,982.30	-	(81,217.89)	1,764,764.41
909 - Customer Service Instructional Advertising	160.66	-	(160.66)	-
925 - Injuries & Damages	2,278.26	-	(574.45)	1,703.81
926 - Employee pensions and benefits	459,016.33	-	(18,356.04)	440,660.29
930.1 - General advertising expenses	1,961.66	-	(1,961.66)	-
931 - Rents	28.73	-	(28.73)	-
	\$ 2,433,325.72	\$ (496.13)	\$ (102,299.43)	\$ 2,330,530.16

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2,018.89	\$ -	\$ -	\$ 2,018.89
Customer Care	2,431,306.83	(496.13)	(102,299.43)	2,328,511.27
	\$ 2,433,325.72	\$ (496.13)	\$ (102,299.43)	\$ 2,330,530.16

Primary Activities for Allocating Cost Center 200155:

Customer Care (CC) 903 services includes the labor and non-labor costs for contact centers, remittance processing, credit and collections, customer resource management, and contact center training. This allocation is used when all four jurisdictions are benefiting from the services such as responding to residential customer inquiries regarding billings and outages, handling inbound credit calls, outbound collections calls, managing accounts receivables, training call center staffs, developing contact center call forecasts.

Billing Method

Number of Customers

Justification for Billing Method

Customer Care 903 using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200156	Customer Care 901			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,479.29	\$ -	\$ -	\$ 1,479.29
426.1 - Donations	(349.49)	349.49	-	-
426.5 - Other Deductions	101.82	(101.82)	-	-
901 - Supervision	21,505.24	-	(1,247.98)	20,257.26
925 - Injuries & Damages	24.69	-	(8.46)	16.23
926 - Employee pensions and benefits	4,999.73	-	(199.94)	4,799.79
931 - Rents	6.78	-	(6.78)	-
	\$ 27,768.06	\$ 247.67	\$ (1,463.16)	\$ 26,552.57

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2.73	\$ -	(2.73)	-
Customer Care	27,765.33	247.67	(1,460.43)	26,552.57
	\$ 27,768.06	\$ 247.67	\$ (1,463.16)	\$ 26,552.57

Primary Activities for Allocating Cost Center 200156:

Customer Care 901 services includes the labor and non-labor costs for the leadership of the customer care organization and their administrative support staff such as consulting costs to support overall Customer Care organizational operations.

Billing Method

Number of Customers

Justification for Billing Method

Customer Care 901 using number of customers to costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200157	Customer Service Information Technology (IT) FERC 903-South			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
903 - Customer records and collection expenses	\$ 778.22	\$ -	\$ -	778.22
	\$ 778.22	\$ -	\$ -	778.22

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 778.22	\$ -	\$ -	\$ 778.22
	<u>\$ 778.22</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 778.22</u>

Primary Activities for Allocating Cost Center 200157:

Customer Service IT FERC 903 - South services includes the labor and non-labor costs for IT applications related customer billing to customers, call center support and credit and collections. This allocation is used when Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) are the only companies benefiting from the services.

Billing Method

Number of Customers for PSCo and SPS

Justification for Billing Method

Customer Service IT - FERC 903 South using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description				
200158	Customer Care South 903				
<u>Update Test Year Affiliate Billings to SPS</u>					
(A)	(B)	(C)	(D)	(E)	
Account	XES Billings to SPS		Exclusions	Pro Formas	Requested Amount
903 - Customer records and collection expenses	\$	32.95	\$	-	\$ (32.95)
	\$	32.95	\$	-	\$ (32.95)

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 32.95	\$ -	\$ (32.95)	\$ -
	<u>\$ 32.95</u>	<u>\$ -</u>	<u>\$ (32.95)</u>	<u>\$ -</u>

Primary Activities for Allocating Cost Center 200158:

Customer Care South 903 services includes the labor and non-labor costs for contact centers, and credit and collections, such as responding to commercial customers inquiries at the Business Solution Center in the South. This allocation is used when Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) are the only jurisdictions benefiting from the services.

Billing Method

Number of PSCo and SPS Customers

Justification for Billing Method

Customer Care South 903 using number of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description				
200161	Customer Care Low Income Assistance (908)				
<u>Update Test Year Affiliate Billings to SPS</u>					
(A)	(B)	(C)	(D)	(E)	
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,922.87	\$ -	\$ -	\$ 2,922.87	
908 - Customer assistance expenses	38,177.51	-	(1,707.60)	36,469.91	
925 - Injuries & Damages	53.76	-	(11.95)	41.81	
926 - Employee pensions and benefits	11,108.49	-	(444.23)	10,664.26	
	<u>\$ 52,262.63</u>	<u>\$ -</u>	<u>\$ (2,163.78)</u>	<u>\$ 50,098.85</u>	

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
Customer Care	\$ 52,262.63	\$ -	\$ (2,163.78)	\$ 50,098.85	
	\$ 52,262.63	\$ -	\$ (2,163.78)	\$ 50,098.85	

Primary Activities for Allocating Cost Center 200161:

Customer Care Low Income Assistance (908) services includes the labor and non-labor costs associated with the low income energy customer program such as answering calls from customers for referral to low income assistance agencies, providing information to the agencies in order to process applications for assistance, take pledges/commitments from agencies and process payments from agencies.

Billing Method

Number of Average Residential Customers and Number of Low Income Customer Calls

Justification for Billing Method

Customer Care Low Income Assistance (908) using number of average residential and number of low income customer calls to allocate costs is reasonable because the costs are directly related to low income customer program administration.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200162	CL/QM (Call Logging and Quality Management)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
903 - Customer records and collection expenses	\$ 20,583.47	\$ -	\$ -	20,583.47
	\$ 20,583.47	\$ -	\$ -	20,583.47

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 20,583.47	\$ -	\$ -	\$ 20,583.47
	\$ 20,583.47	\$ -	\$ -	\$ 20,583.47

Primary Activities for Allocating Cost Center 200162:

CL/QM includes the labor and non-labor operating costs for the application development and maintenance of the Call Logging and Quality Management system which is used to monitor and record calls for contact center training and leadership teams.

Billing Method

Number of Customers and Number of Residential Contacts handled by the call centers

Justification for Billing Method

CL/QM using a ratio of number of customers/number of contacts to allocated costs is reasonable because the system benefits current and potential customers using the Call Centers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200163	Employee Communications			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 12,248.50	\$ -	\$ -	\$ 12,248.50
426.5 - Other Deductions	17.70	(17.70)	-	-
920 - Administrative and general salaries	158,257.47	-	(6,670.01)	151,587.46
921 - Office supplies and expenses	28,624.95	-	(68.87)	28,556.08
923 - Outside services employed	10,490.19	-	-	10,490.19
925 - Injuries & Damages	227.17	-	-	227.17
926 - Employee pensions and benefits	48,426.38	-	(1,936.57)	46,489.81
	<u>\$ 258,292.36</u>	<u>\$ (17.70)</u>	<u>\$ (8,675.45)</u>	<u>\$ 249,599.21</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 28.04	\$ -	(28.04)	\$ -
Chief Customer and Innovation Officer	2,147.04	-	(81.72)	2,065.32
Corporate Secretary & Executive Services	256,117.28	(17.70)	(8,565.69)	247,533.89
	\$ 258,292.36	\$ (17.70)	\$ (8,675.45)	\$ 249,599.21

Primary Activities for Allocating Cost Center 200163:

Employee Communications includes the labor and non-labor costs for the development and enhancement of employee awareness and understanding of the company's strategies, priorities, decisions and performance objectives. It develops and produces regular communication vehicles and targeted communications for specific business areas such as Human Resources, and employee meetings.

Billing Method

Number of Employees

Justification for Billing Method

Employee Communications using Number of Employees to allocate costs is reasonable because the costs are directly related to employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200164	Payroll			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 5,814.86	\$ -	\$ -	\$ 5,814.86
426.5 - Other Deductions	20.64	(20.64)	-	-
920 - Administrative and general salaries	76,186.07	-	(3,236.79)	72,949.28
921 - Office supplies and expenses	5,251.43	-	(3.09)	5,248.34
922 - Administrative Transfer Credit	(75,388.81)	-	-	(75,388.81)
923 - Outside services employed	12,906.91	-	-	12,906.91
925 - Injuries & Damages	104.69	-	-	104.69
926 - Employee pensions and benefits	21,012.07	-	(840.27)	20,171.80
	\$ 45,907.86	\$ (20.64)	\$ (4,080.15)	\$ 41,807.07

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Human Resources	\$ 16,185.91	\$ -	(106.03)	\$ 16,079.88
SS Company Benefits	29,721.95	(20.64)	(3,974.12)	25,727.19
	\$ 45,907.86	\$ (20.64)	\$ (4,080.15)	\$ 41,807.07

Primary Activities for Allocating Cost Center 200164:

Payroll services include the labor and non-labor costs for processing payroll including consolidation of time collection, calculation of salaries and wages, administration of employee deductions, account distribution and reconciliation, allocation and accounting for employment taxes and compliance reports.

Billing Method

Number of Employees

Justification for Billing Method

Payroll using number of employees to allocate costs is reasonable because the costs are directly related to employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200165	PeopleSoft, Time/PTRS , and Security Systems			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 23,645.64	\$ -	\$ -	\$ 23,645.64
909 - Customer Service Instructional Advertising	0.95	-	-	0.95
920 - Administrative and general salaries	308,415.42	-	(13,497.40)	294,918.02
921 - Office supplies and expenses	156,542.32	-	(1,639.97)	154,902.35
923 - Outside services employed	419,695.32	-	-	419,695.32
925 - Injuries & Damages	434.83	-	-	434.83
926 - Employee pensions and benefits	88,941.64	-	(3,556.77)	85,384.87
931 - Rents	28.05	-	-	28.05
	\$ 997,704.17	\$ -	\$ (18,694.14)	\$ 979,010.03

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 176,614.81	\$ -	(270.77)	\$ 176,344.04
Enterprise Security	821,089.36	-	(18,423.37)	802,665.99
	\$ 997,704.17	\$ -	\$ (18,694.14)	\$ 979,010.03

Primary Activities for Allocating Cost Center 200165:

PeopleSoft includes the labor and non-labor operating costs for the human resource business system which is used for payroll and benefit information for employees. This includes the application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.

Billing Method

Number of Employees

Justification for Billing Method

PeopleSoft using number of employees to allocate costs is reasonable because the costs are directly related to employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200166	Human Resources (Diversity/Safety/Employee Relations), Human Resources Operating Companies, and Human Resources Recruitment			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 118,332.79	\$ -	\$ -	118,332.79
426.1 - Donations	7,782.08	(7,782.08)	-	-
426.4 - Life Insurance	42.74	(42.74)	-	-
426.5 - Other Deductions	3,990.51	(3,990.51)	-	-
909 - Customer Service Instructional Advertising	2,323.09	-	-	2,323.09
920 - Administrative and general salaries	1,544,413.89	-	(65,823.65)	1,478,590.24
921 - Office supplies and expenses	472,894.49	-	(12,356.45)	460,538.04
922 - Administrative Transfer Credit	(2,476.42)	-	-	(2,476.42)
923 - Outside services employed	161,370.22	-	-	161,370.22
925 - Injuries & Damages	2,179.95	-	-	2,179.95
926 - Employee pensions and benefits	451,496.31	-	(18,055.31)	433,441.00
930.1 - General advertising expenses	8,635.72	-	(8,635.72)	-
930.2 - Miscellaneous general expenses	7,684.07	-	-	7,684.07
931 - Rents	382.40	-	-	382.40
935 - Maintenance of general plant	7.67	-	-	7.67
	\$ 2,779,059.51	\$ (11,815.33)	\$ (104,871.13)	\$ 2,662,373.05

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 167,726.31	\$ -	\$ -	167,726.31
Human Resources	2,024,741.87	(11,697.64)	(79,177.11)	1,933,867.12
SS Company Benefits	3,559.84	-	81.47	3,641.31
Workforce Relations & Safety	583,031.49	(117.69)	(25,775.49)	557,138.31
	\$ 2,779,059.51	\$ (11,815.33)	\$ (104,871.13)	\$ 2,662,373.05

Primary Activities for Allocating Cost Center 200166:

as diversity programs, providing workforce relations resources for labor agreements, arbitration, and training. Manage, design, and implement Corporate Safety initiatives.

Human Resources (HR)-Operating Companies services includes the labor and non-labor costs for work performed for operating and affiliate company employees such as diversity programs, providing workforce relations resources and labor agreements, design and implement Corporate Safety initiatives, provide online training and open

Billing Method

Number of Employees

Justification for Billing Method

HR (Diversity/Safety/Employee Relations) using number of employees to allocate HR costs is reasonable because the costs are directly related to employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200167	e-Business and Human Resources (HR) Systems			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 47,454.92	\$ -	\$ -	\$ 47,454.92
	<u>\$ 47,454.92</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,454.92</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 47,454.92	\$ -	\$ -	\$ 47,454.92
	\$ 47,454.92	\$ -	\$ -	\$ 47,454.92

Primary Activities for Allocating Cost Center 200167:

The e-Business system includes the labor and non-labor costs associated with the corporate electronic business infrastructure.

'HR Systems includes the labor and non-labor costs for the non-critical applications that support the Human Resources business area such as MyHR, IPAD, ATS (the job posting site).

Billing Method

Number of Employees

Justification for Billing Method

E-Business using Number of Employees to allocate costs is reasonable because the costs benefit employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200169	Maximo and Energy Supply Systems			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 663.13	\$ -	\$ -	\$ 663.13
426.5 - Other Deductions	83.57	(83.57)	-	-
506 - Miscellaneous steam power expenses	194,311.73	-	(217.88)	194,093.85
925 - Injuries & Damages	27.93	-	-	27.93
926 - Employee pensions and benefits	3,581.82	-	(143.24)	3,438.58
	<u>\$ 198,668.18</u>	<u>\$ (83.57)</u>	<u>\$ (361.12)</u>	<u>\$ 198,223.49</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 198,668.18	\$ (83.57)	\$ (361.12)	\$ 198,223.49
	\$ 198,668.18	\$ (83.57)	\$ (361.12)	\$ 198,223.49

Primary Activities for Allocating Cost Center 200169:

Maximo is Energy Supply's enterprise asset management system. It is used to manage work and supply chain activities for 70+ power plants. In addition, it is the time entry system for all Energy Supply employees. The Maximo system includes the labor and non-labor costs for the Maximo system, including the application development and maintenance (ADM) costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. Maximo is the work management system for the Energy Supply business area.

Billing Method

Maximo User ID's

Justification for Billing Method

Maximo using the no. of Maximo users to allocate the costs is reasonable because there is a direct causal relationship with the operations supported by Maximo.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200170	MDMS (Monitoring Devise Management System) and MRAS (Meter Reading Acquisition System)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
902 - Meter reading expenses	\$ 138,335.80	\$ -	\$ -	\$ 138,335.80
	\$ 138,335.80	\$ -	\$ -	\$ 138,335.80

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 138,335.80	\$ -	\$ -	\$ 138,335.80
	\$ 138,335.80	\$ -	\$ -	\$ 138,335.80

Primary Activities for Allocating Cost Center 200170:

MDMS is a device inventory and management system. The MDMS system includes the labor and non-labor operating costs for the application development and maintenance of the Monitoring Device Management System.

MRAS collects meter readings from multiple sources, stores and manages meter readings in a repository and provides meter reading to customer and billing systems. It includes a repository of fixed network, Automated Meter Reading and handheld device meter readings. MRAS costs include the labor and non-labor operating costs used to collect meter readings from multiple sources. It stores and provides meter readings to customers and billing systems. This includes the application development and maintenance costs, and licensing fees of this application.

Billing Method

Number of Meters

Justification for Billing Method

MDMS using number of meters to allocate costs is reasonable because there is a direct causal relationship with the companies using MDMS to monitor meters.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200171	CRS (Customer Resource System)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 9,862.45	\$ -	\$ -	9,862.45
903 - Customer records and collection expenses	644,023.13	-	(5,686.82)	638,336.31
925 - Injuries & Damages	179.86	-	-	179.86
926 - Employee pensions and benefits	36,803.56	-	(1,471.77)	35,331.79
	<u>\$ 690,869.00</u>	<u>\$ -</u>	<u>\$ (7,158.59)</u>	<u>\$ 683,710.41</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 690,869.00	\$ -	(7,158.59)	\$ 683,710.41
	\$ 690,869.00	\$ -	(7,158.59)	\$ 683,710.41

Primary Activities for Allocating Cost Center 200171:

The CRS system includes the labor and non-labor costs for the CRS system, specifically, application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. CRS is Xcel Energy's customer service and billing system.

Billing Method

Number of Meters & Number of Residential Contacts handled by the call centers

Justification for Billing Method

CRS using a ratio of number of meters/number of contacts to allocate costs is reasonable because there is a direct causal relationship with the operations supported by CRS.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200172	Network			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 11,140.51	\$ -	\$ -	\$ 11,140.51
426.1 - Donations	161.60	(161.60)	-	-
426.5 - Other Deductions	30.82	(30.82)	-	-
920 - Administrative and general salaries	136,157.92	-	(6,196.96)	129,960.96
921 - Office supplies and expenses	2,052,026.34	-	-	2,052,026.34
923 - Outside services employed	332,721.96	-	-	332,721.96
925 - Injuries & Damages	198.26	-	-	198.26
926 - Employee pensions and benefits	33,523.37	-	(1,340.60)	32,182.77
930.2 - Miscellaneous general expenses	1,905.53	-	-	1,905.53
	\$ 2,567,866.31	\$ (192.42)	\$ (7,537.56)	\$ 2,560,136.33

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2,567,866.31	\$ (192.42)	\$ (7,537.56)	\$ 2,560,136.33
	\$ 2,567,866.31	\$ (192.42)	\$ (7,537.56)	\$ 2,560,136.33

Primary Activities for Allocating Cost Center 200172:

Network services include the labor and non-labor costs for the operation, maintenance, and management of Xcel Energy's internal and external Information Technology Network. This includes circuits, firewalls and communication assets.

Billing Method

Number of Phones, Number of Radios & Number of Computers

Justification for Billing Method

Network using a ratio of phones/radios/computers to allocate costs is reasonable because the network supports these major items.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200173	Generation/Proprietary Trading - Back Office			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 92.65	\$ -	\$ -	\$ 92.65
920 - Administrative and general salaries	1,123.37	-	(50.78)	1,072.59
921 - Office supplies and expenses	193.26	-	-	193.26
925 - Injuries & Damages	1.56	-	-	1.56
926 - Employee pensions and benefits	277.76	-	(11.11)	266.65
	\$ 1,688.60	\$ -	\$ (61.89)	\$ 1,626.71

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 1,688.60	\$ -	(61.89)	\$ 1,626.71
	\$ 1,688.60	\$ -	(61.89)	\$ 1,626.71

Primary Activities for Allocating Cost Center 200173:

Generation/Proprietary Trading - Back Office includes the labor and non-labor costs associated with oversight and administration of accounting related trading costs including proprietary and generation trading for Northern States Power Minnesota (NSPM), Northern States Power Wisconsin (NSPW), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS).

Billing Method

Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading dollars are allocated based on the Joint Operating Agreement.

Justification for Billing Method

Generation/Proprietary Trading - Back Office uses a labor hour allocation based on Commercial Operations front office Generation (purchase and sales) and proprietary trading activities is reasonable because there is a direct correlation between the front office activities and the mid-office and back-office activities. It is required to use the Joint Operating Agreement for the Proprietary split for these accounting and trading costs.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200174	Generation Proprietary Trading - Mid Office			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,132.02	\$ -	\$ -	3,132.02
557 - Other expenses	35,416.34	-	(1,606.15)	33,810.19
925 - Injuries & Damages	47.57	-	-	47.57
926 - Employee pensions and benefits	7,985.96	-	(319.36)	7,666.60
	<u>\$ 46,581.89</u>	<u>\$ -</u>	<u>\$ (1,925.51)</u>	<u>\$ 44,656.38</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Risk Management and Audit Services	\$ 46,581.89	\$ -	(1,925.51)	\$ 44,656.38
	\$ 46,581.89	\$ -	(1,925.51)	\$ 44,656.38

Primary Activities for Allocating Cost Center 200174:

Generation/Proprietary Trading - Mid Office includes the labor and non-labor costs associated with independent evaluation and risk measurement of trading and generation book transactions, including preparing daily P&L (profit and loss) reports and individual trader profit and loss reports for the prop book, daily generation book valuation reports for each system showing all net fuel positions and any forward sales values and/or hedges, ensuring that margin reporting follows all SEC rules and GAAP reporting and that credit and risk policies and procedures are complied with.

Billing Method

Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to Northern States Power Minnesota (NSPM), Public Service Company of Colorado (PSCo) & Southwestern Public Service Company (SPS). Proprietary trading dollars are allocated based on the Joint Operating Agreement.

Justification for Billing Method

Generation/Proprietary Trading - Mid Office uses a labor hour allocation based on Commercial Operations front office Generation (purchase and sales) and proprietary trading activities is reasonable because there is a direct correlation between the front office activities and the mid-office and back-office activities. It is required to use the Joint Operating Agreement for the Proprietary split for these accounting and trading costs.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019**

Allocating Cost Center	Description			
200176	Marketing & Sales			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 26,537.85	\$ -	\$ -	26,537.85
426.5 - Other Deductions	654.01	(654.01)	-	-
908 - Customer assistance expenses	25.07	-	-	25.07
909 - Customer Service Instructional Advertising	86,370.17	-	(26.30)	86,343.87
920 - Administrative and general salaries	342,735.37	-	(14,363.80)	328,371.57
921 - Office supplies and expenses	93,584.83	-	(1,652.74)	91,932.09
922 - Administrative Transfer Credit	(0.65)	-	-	(0.65)
923 - Outside services employed	513,763.64	-	-	513,763.64
925 - Injuries & Damages	490.71	-	(459.07)	31.64
926 - Employee pensions and benefits	102,409.67	-	(4,095.36)	98,314.31
930.1 - General advertising expenses	21,341.00	-	(21,341.00)	-
930.2 - Miscellaneous general expenses	7.85	-	(7.85)	-
931 - Rents	23.54	-	(23.54)	-
	\$ 1,187,943.06	\$ (654.01)	\$ (41,969.66)	\$ 1,145,319.39

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 3,525.71	\$ -	7.52	\$ 3,533.23
Chief Customer and Innovation Officer	498,388.12	(29.67)	(6,121.41)	492,237.04
Corporate Secretary & Executive Services	363.83	-	(107.23)	256.60
Marketing	685,665.40	(624.34)	(35,748.54)	649,292.52
	\$ 1,187,943.06	\$ (654.01)	\$ (41,969.66)	\$ 1,145,319.39

Primary Activities for Allocating Cost Center 200176:

Marketing & Sales services includes the labor and non-labor costs for marketing and sales services for the operating companies for their customers including strategic planning, segment identification, business analysis, sales planning, customer service, promoting products to the business market, and providing regulatory and policy support with respect to utility Energy Efficiency and Demand Response program design, evaluation, measurement and verification, cost effectiveness testing , and cost recovery.

Billing Method

Total Revenue

Justification for Billing Method

Marketing & Sales using Revenue to allocate costs is reasonable because Marketing & Sales support the revenue-producing operations of the company.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200177	Rates - Electric			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 19,855.03	\$ -	\$ -	\$ 19,855.03
426.1 - Donations	(427.97)	427.97	-	-
426.5 - Other Deductions	240.59	(240.59)	-	-
920 - Administrative and general salaries	259,641.25	-	(11,145.89)	248,495.36
921 - Office supplies and expenses	33,320.38	-	(200.89)	33,119.49
923 - Outside services employed	13.32	-	-	13.32
925 - Injuries & Damages	366.16	-	-	366.16
926 - Employee pensions and benefits	74,090.94	-	(2,962.89)	71,128.05
	<u>\$ 387,099.70</u>	<u>\$ 187.38</u>	<u>\$ (14,309.67)</u>	<u>\$ 372,977.41</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 17.71	\$ -	(17.71)	\$ -
Policy & Regulatory Compliance	387,081.99	187.38	(14,291.96)	372,977.41
	\$ 387,099.70	\$ 187.38	\$ (14,309.67)	\$ 372,977.41

Primary Activities for Allocating Cost Center 200177:

Rates - Electric includes the labor and non-labor costs for determining the regulated utilities' electric utility revenue requirements and rates for electric customers regulatory strategy, coordinating the regulatory compliance requirements, establishing and maintaining relationships with regulatory bodies, policy development of regulatory and legislative strategy, preparing and organizing rate case filings.

Billing Method

Total Revenue

Justification for Billing Method

Rates - Electric using revenue to allocate costs is reasonable because they are responsible for setting revenue requirements.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200178	Rates & Regulation			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 12,110.06	\$ -	\$ -	\$ 12,110.06
426.1 - Donations	391.89	(391.89)	-	-
426.5 - Other Deductions	188.28	(188.28)	-	-
920 - Administrative and general salaries	157,578.31	-	(6,850.39)	150,727.92
921 - Office supplies and expenses	21,842.81	-	(175.32)	21,667.49
925 - Injuries & Damages	220.10	-	-	220.10
926 - Employee pensions and benefits	44,169.64	-	(1,766.34)	42,403.30
	\$ 236,501.09	\$ (580.17)	\$ (8,792.05)	\$ 227,128.87

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 31.50	\$ -	\$ (31.50)	-
Financial Planning	235,943.42	(580.17)	(8,747.83)	226,615.42
Policy & Regulatory Compliance	526.17	-	(12.72)	513.45
	\$ 236,501.09	\$ (580.17)	\$ (8,792.05)	\$ 227,128.87

Primary Activities for Allocating Cost Center 200178:

Rates & Regulation includes the labor and non-labor costs for determining the regulated utilities' revenue requirements and rates for electric and gas customers regulatory strategy, coordinating the regulatory compliance requirements, establishing and maintaining relationships with regulatory bodies, policy development of regulatory and legislative strategy, preparing and organizing rate case filings.

Billing Method

Total Revenue

Justification for Billing Method

Rates & Regulation using revenue to allocate costs is reasonable because they are responsible for setting revenue requirements.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200179	Passport - All Modules			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 13,777.18	\$ -	\$ -	13,777.18
	\$ 13,777.18	\$ -	\$ -	13,777.18

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 13,777.18	\$ -	\$ -	\$ 13,777.18
	\$ 13,777.18	\$ -	\$ -	\$ 13,777.18

Primary Activities for Allocating Cost Center 200179:

Passport - All Modules includes the labor and non-labor costs for accounts payable, inventory, work management and purchasing. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.

Billing Method

Number of Passport Transactions

Justification for Billing Method

Passport - All Modules using the total Accounts Payable/inventory/Work Management/purchase transactions to allocate the Passport costs is reasonable because there is a direct causal relationship with the companies who benefit from Passport.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200180	EMS-Shared (Energy Management System-SCADA)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 16,420.79	\$ -	\$ -	\$ 16,420.79
426.5 - Other Deductions	179.82	(179.82)	-	-
556 - System control and load dispatching	12,238.09	-	(173.80)	12,064.29
561.2 - Load dispatch-Monitor and operate transmiss system	471,708.90	-	(6,577.91)	465,130.99
581 - Load dispatching	175,994.28	-	(2,465.91)	173,528.37
925 - Injuries & Damages	308.30	-	-	308.30
926 - Employee pensions and benefits	64,762.49	-	(2,589.85)	62,172.64
	<u>\$ 741,612.67</u>	<u>\$ (179.82)</u>	<u>\$ (11,807.47)</u>	<u>\$ 729,625.38</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 741,612.67	\$ (179.82)	\$ (11,807.47)	\$ 729,625.38
	\$ 741,612.67	\$ (179.82)	\$ (11,807.47)	\$ 729,625.38

Primary Activities for Allocating Cost Center 200180:

EMS-Shared provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's). EMS-Shared system includes the labor and non-labor costs for the application development and maintenance of the Electric Transmission, Distribution and Production Plant information operations.

Billing Method

Total Electric Production, Total Electric Transmission and Total Electric Distribution Plant.

Justification for Billing Method

EMS-Shared using a ratio of electric transmission/distribution/production to allocate costs is reasonable because there is a direct causal relationship with the operations supported by EMS-Shared.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description			
200181	Energy Supply Environmental Policy & Services - Operating Companies			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 12,898.09	\$ -	\$ -	12,898.09
920 - Administrative and general salaries	166,016.21	-	(7,367.67)	158,648.54
921 - Office supplies and expenses	15,836.74	-	-	15,836.74
923 - Outside services employed	17,995.77	-	-	17,995.77
925 - Injuries & Damages	232.34	-	-	232.34
926 - Employee pensions and benefits	45,034.88	-	(1,800.94)	43,233.94
930.1 - General advertising expenses	219.83	-	(219.83)	-
930.2 - Miscellaneous general expenses	21,652.31	-	-	21,652.31
	\$ 279,886.17	\$ -	\$ (9,388.44)	\$ 270,497.73

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Environmental	\$ 252,663.55	\$ -	(8,265.20)	\$ 244,398.35
ES Projects	27,222.62	-	(1,123.24)	26,099.38
	\$ 279,886.17	\$ -	\$ (9,388.44)	\$ 270,497.73

Primary Activities for Allocating Cost Center 200181:

Energy Supply Environmental Policy & Services Operating Companies (OpCos) functions which include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies. This allocation is used when Northern States Power Minnesota (NSPM), Northern States Power Wisconsin (NSPW), Public Service Company of Colorado (PSCo) and Southwestern Public Service Company (SPS) jurisdictions are benefiting from the services.

Billing Method

Gross Plant Assets

Justification for Billing Method

Energy Supply Environmental Policy & Services OpCos using gross plant assets to allocate costs is reasonable because the costs are directly related to the environmental policies and services which are generated by the operation and ownership of the assets.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center		Description		
200184		Power Plant		
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ 82,370.03	\$ -	\$ -	\$ 82,370.03
	\$ 82,370.03	\$ -	\$ -	\$ 82,370.03

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 82,370.03	\$ -	\$ -	\$ 82,370.03
	\$ 82,370.03	\$ -	\$ -	\$ 82,370.03

Primary Activities for Allocating Cost Center 200184:

PowerPlant includes the labor and non-labor operating costs for PowerPlant, which is the capital asset business system which includes the following modules. Fixed Assets, Power Tax, Property Tax, Projects, Budgets, Cost Repository, Depreciation studies and Depreciation forecast. This includes the application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.

Billing Method

Total Plant (PP&E-Property Plant & Equipment)

Justification for Billing Method

PowerPlan using total plant to allocate costs is reasonable because there is a direct causal relationship with the companies using PowerPlan to manage plant assets.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended June 30, 2019

Allocating Cost Center	Description				
200185	Passport - Work Management				
<u>Update Test Year Affiliate Billings to SPS</u>					
(A)	(B)	(C)	(D)	(E)	
Account	XES Billings to SPS		Exclusions	Pro Formas	Requested Amount
921 - Office supplies and expenses	\$ (66.54)	\$ -	\$ (66.54)	\$ -	
	\$ (66.54)	\$ -	\$ (66.54)	\$ -	

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ (66.54)	\$ -	\$ (66.54)	\$ -
	\$ (66.54)	\$ -	\$ (66.54)	\$ -

Primary Activities for Allocating Cost Center 200185:

Passport - Work Management includes the labor and non-labor costs associated with the Work Management module within Passport. This includes application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application.

Billing Method

Number of Passport Work Management Transactions

Justification for Billing Method

Passport - Work Management using work management transactions to allocate costs is reasonable because there is a direct causal relationship with the companies using the work management functions of Passport.

Southwestern Public Service Company

Billing Method	1480 Welton, Inc.	Capital Services, LLC	Chippewa Flambeau Improvement Co	Clearwater Investments Inc.	Eloigse Company	Energy Impact Fund Investment LLC	NSP Lands, Inc.	Nicollet Projects I LLC	Northern States Power - MN	Northern States Power - WI
200063 - Executive - Corporate Governance	\$ 18,880.43	\$ 142,211.25	\$ 3,002.11	\$ 3,085.40	\$ 99,448.68	\$ 12,355.57	\$ 84.69	\$ 32,542.24	\$ 45,843,090.84	\$ 7,118,575.01
200064 - Shareholder - Corporate Governance	127.70	966.11	19.77	18.32	654.13	79.73	0.65	209.34	308,421.87	47,828.39
200065 - Investor Relations - Corporate Governance	289.78	2,173.78	47.23	53.49	1,572.29	197.22	1.01	529.74	707,986.42	110,085.22
200066 - Accounting & Reporting - Corporate Governance	3,175.25	23,865.98	510.76	549.97	16,959.41	2,100.02	12.38	5,609.76	7,730,989.45	1,201,281.66
200067 - Audit Services - Corporate Governance	436.23	3,285.69	69.20	71.07	2,297.17	282.44	1.88	750.11	1,059,068.34	164,452.09
200068 - Finance & Treasury - Corporate Governance	584.18	4,409.51	91.50	90.30	3,042.81	374.12	2.26	988.79	1,415,721.65	219,713.92
200069 - Risk Management - Corporate Governance	275.90	2,085.38	42.80	40.26	1,419.14	173.36	1.24	456.07	666,718.09	103,412.06
200070 - Corporate Strategy & Bus Dev - Corporate Governance	279.59	2,109.08	44.02	44.06	1,462.31	180.15	1.20	476.95	678,110.72	105,260.44
200071 - Legal - Corporate Governance	1,727.65	13,027.65	272.86	273.10	9,033.04	1,111.92	7.79	2,944.08	4,188,791.08	650,210.59
200072 - Communications - Corporate Governance	579.48	4,361.88	92.26	97.11	3,076.23	381.45	2.03	1,017.03	1,409,648.40	218,969.67
200073 - Human Resources (HR) - Corporate Governance	657.15	4,950.72	104.04	107.01	3,462.61	428.05	2.33	1,137.44	1,595,977.84	247,827.59
200074 - Corporate Systems - Corporate Governance	2,909.12	21,904.15	463.55	480.06	15,357.33	1,891.56	12.59	5,028.65	7,066,561.85	1,097,422.96
200075 - Board of Directors - Corporate Governance	189.67	1,404.57	30.67	6.80	861.33	103.77	1.24	259.70	436,659.67	67,463.00
200076 - Xcel Foundation									3,161,935.55	489,266.29
200077 - Branding									3,350,150.97	520,268.43
200078 - Governmental Affairs									873,527.49	135,574.13
200079 - Federal Lobbying									580,153.36	90,029.47
200080 - Capital Asset Acctg	12.08		1.88		68.69				28,177.81	4,345.46
200081 - Accounting, Reporting, & Taxes	(428.63)								(981,284.22)	(150,710.83)
200083 - Finance & Treasury	0.03								35.26	5.41
200084 - Risk Management	1,939.84								4,514,733.02	696,221.95
200086 - Legal	7.09								16,567.62	2,555.60
200087 - Accounting - Operating Companies									4,750,855.60	732,614.47
200088 - Acctg, Rptg, Tax - OpCos Elec									1,973,558.06	304,428.52
200089 - Audit Services - OpCos									42,281.17	6,531.12
200090 - Risk Mgmt - OpCos									1,322,788.37	204,098.96
200091 - Captive Insurance									46,247.05	7,210.43
200092 - Corp Strategy & Bus Dev - OpCo									746,625.53	115,115.31
200093 - Legal - OpCos									461,860.62	71,187.69
200094 - Supply Chain									6,406.70	989.08
200096 - Energy Markets - Business Services									2,675,875.81	412,719.42
200097 - CBS/ALS/CFM									294,491.56	45,452.91
200098 - Transm Elec FERC 566									15,047.22	2,421.64
200100 - Audit Services - OpCos - Gas									18,437.25	2,846.03
200101 - Legal-Opco's - Gas									162,230.26	25,154.86
200102 - Gas Dist FERC 880									6,557.87	1,009.90
200105 - Acctg, Rptg, Tax - MN, WI									331,397.20	51,414.15
200106 - Acctg, Rptg, Tax - MN, WI Elec									1,026,677.38	159,028.80
200107 - Legal - NSPM & NSPW									197,253.02	30,507.27
200110 - Passport - Accounts Payable									14,272.95	2,503.94
200111 - EAI (Enrprs Applc Integrat)	1,300.56	9,695.52	210.61	194.77	6,622.94	826.99		2,157.00	29,915,418.49	4,746,493.01
200112 - Mainframe Charges From IBM									2,388,214.53	594,085.28
200115 - Miscellaneous Applications	351.22	2,637.18	62.11	56.09	1,800.99	226.16		582.49	8,443,271.42	1,463,613.16
200116 - Distribution Electric FERC 580 (E&S)									549,098.81	125,420.88

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended June 30, 2019

Billing Method	P.S.R. Investments, Inc.	Public Service Company of CO	Reddy Kilowatt Corp	Southwestern Public Service Co	United Power & Land Company	WestGas Interstate, Inc.	Xcel Energy Investments LLC	Xcel Energy Performance Contracting	Xcel Energy WYCO Inc.
	\$ 5,462.45	\$ 33,691,708.46	\$ 1,886.51	\$ 14,764,038.63	\$ 684.57	\$ 1,027.72	\$ 112.30	\$ 341.16	\$ 112,170.79
200063 - Executive - Corporate Governance									
200064 - Shareholder - Corporate Governance	36.76	225,894.21	12.83	99,084.01	4.57	6.85	0.48	2.29	759.90
200065 - Investor Relations - Corporate Governance	84.23	522,184.85	28.63	228,594.29	10.40	15.81	2.46	5.28	1,719.36
200066 - Accounting & Reporting - Corporate Governance	920.16	5,691,565.79	315.59	2,492,901.23	114.41	172.30	22.55	56.63	18,850.56
200067 - Audit Services - Corporate Governance	126.10	778,332.05	43.41	341,074.39	15.76	23.56	2.53	7.74	2,591.56
200068 - Finance & Treasury - Corporate Governance	168.24	1,038,991.32	57.96	455,476.42	20.54	31.16	2.86	10.21	3,474.27
200069 - Risk Management - Corporate Governance	79.31	488,574.75	27.61	214,272.13	9.85	14.82	1.11	4.87	1,640.98
200070 - Corporate Strategy & Bus Dev - Corporate Governance	80.65	497,912.51	27.89	218,245.70	9.94	14.96	1.40	4.93	1,662.33
200071 - Legal - Corporate Governance	499.16	3,075,690.67	172.78	1,348,140.49	62.37	93.88	9.10	30.80	10,268.21
200072 - Communications - Corporate Governance	167.44	1,036,951.17	57.34	454,285.57	20.26	30.89	3.53	9.62	3,442.93
200073 - Human Resources (HR) - Corporate Governance	189.64	1,172,969.00	65.09	514,002.95	23.29	35.10	3.81	11.33	3,904.98
200074 - Corporate Systems - Corporate Governance	842.05	5,194,910.84	290.26	2,276,283.99	105.12	158.28	17.91	52.07	17,280.96
200075 - Board of Directors - Corporate Governance	42.33	316,630.93	20.86	139,277.16	7.33	11.03		3.70	1,097.56
200076 - Xcel Foundation		2,304,580.41		1,011,966.26					7,907.34
200077 - Branding		2,464,688.86		1,079,466.82					8,223.80
200078 - Governmental Affairs		641,914.35		281,197.99					
200079 - Federal Lobbying		428,234.10		187,024.48					
200080 - Capital Asset Acctg		20,945.19	1.38	9,056.35	0.38	0.57			82.92
200081 - Accounting, Reporting, & Taxes	(141.13)	(722,492.15)	(50.11)	(312,814.02)		(23.86)			
200083 - Finance & Treasury		26.01		11.25					
200084 - Risk Management	649.20	3,358,257.28	225.90	1,451,480.69		110.27			
200086 - Legal	2.33	12,332.84	0.73	5,329.73		0.31			
200087 - Accounting - Operating Companies		3,533,618.06		1,527,266.60					
200088 - Acctg, Rptg, Tax - OpCos Elec		1,469,021.33		634,844.58					
200089 - Audit Services - OpCos		31,982.22		13,640.33					
200090 - Risk Mgmt - OpCos		985,276.14		425,743.92					
200091 - Captive Insurance		35,352.58		15,209.93					
200092 - Corp Strategy & Bus Dev - OpCo		555,092.77		239,934.13					
200093 - Legal - OpCos		343,108.91		148,325.64					
200094 - Supply Chain		4,778.83		2,064.53					
200096 - Energy Markets - Business Services		1,991,257.95		860,570.85					
200097 - CBS/ALS/CFM		219,526.63		94,846.03					
200098 - Transm Elec FERC 566		11,519.50		4,998.45					
200100 - Audit Services - OpCos - Gas		13,686.87							
200101 - Legal - Opro's - Gas		121,876.87							
200102 - Gas Dist FERC 880		4,837.27							
200105 - Acctg, Rptg, Tax - MN, WI									
200106 - Acctg, Rptg, Tax - MN, WI Elec									
200107 - Legal - NSPM & NSPW									
200110 - Passport - Accounts Payable	0.12	19,166.76		5,251.63	0.44	0.19			0.12
200111 - EAI (Entras Applic Integrat)	421.44	33,021,988.18	133.63	8,459,135.45	76.98	76.98			7,690.40
200112 - Mainframe Charges From IBM		4,873,657.07		596,436.13					
200115 - Miscellaneous Applications	107.19	10,065,726.46	39.42	10,065,550.32	22.37	22.37			2,075.11
200116 - Distribution Electric FERC 580 (E&S)		667,753.75		180,483.73					

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended June 30, 2019

Billing Method	Xcel Energy, Inc.	Xcel Southwest Transmission Co	Xcel Transmission Development Co	Xcel Transmission Holdings Co	Total Billings
200063 - Executive - Corporate Governance	\$ 12,572,205.74	\$ 198.15	\$ 112.45	\$ 426.84	\$ 114,423,549.98
200064 - Shareholder - Corporate Governance	84,400.61	1.41	0.76	2.94	768,533.63
200065 - Investor Relations - Corporate Governance	194,593.20	2.71	1.57	6.35	1,770,135.33
200066 - Accounting & Reporting - Corporate Governance	2,122,479.18	31.39	17.52	70.08	19,312,572.03
200067 - Audit Services - Corporate Governance	290,439.84	4.51	2.51	9.76	2,643,387.94
200068 - Finance & Treasury - Corporate Governance	387,907.26	5.92	2.75	12.78	3,531,180.72
200069 - Risk Management - Corporate Governance	182,510.08	2.92	1.45	6.26	1,661,770.43
200070 - Corporate Strategy & Bus Dev - Corporate Governance	185,860.92	2.77	1.50	6.20	1,691,800.23
200071 - Legal - Corporate Governance	1,148,094.04	18.11	9.99	39.11	10,450,528.47
200072 - Communications - Corporate Governance	386,810.84	5.24	2.81	12.18	3,520,025.37
200073 - Human Resources (HR) - Corporate Governance	437,694.10	6.11	3.00	14.22	3,983,577.42
200074 - Corporate Systems - Corporate Governance	1,938,303.49	29.97	16.98	65.36	17,640,389.10
200075 - Board of Directors - Corporate Governance	118,749.72	2.45	1.24	4.88	1,082,829.61
200076 - Xcel Foundation	865,390.66	15.49	7.69	31.21	7,841,100.89
200077 - Branding	922,373.97	14.13	8.10	30.95	8,345,226.03
200078 - Governmental Affairs	240,661.79	3.14	1.44	7.61	2,172,887.95
200079 - Federal Lobbying	132,890.76	2.22	1.32	5.17	1,418,340.89
200080 - Capital Asset Acctg		0.10	0.07	0.23	62,693.11
200081 - Accounting, Reporting, & Taxes		(6.64)	(4.55)	(13.25)	(2,167,969.39)
200083 - Finance & Treasury					77.96
200084 - Risk Management		27.73	17.72	55.49	10,023,719.09
200086 - Legal		0.04	0.03	0.14	36,796.46
200087 - Accounting - Operating Companies		27.97	17.56	57.23	10,544,457.49
200088 - Acctg, Rptg, Tax - OpCos Elec		11.48	7.29	23.47	4,381,894.73
200089 - Audit Services - OpCos		0.16	0.09	0.38	94,035.48
200090 - Risk Mgmt - OpCos		7.34	4.50	15.50	2,937,934.73
200091 - Captive Insurance		(0.18)	(0.14)	0.03	104,019.71
200092 - Corp Strategy & Bus Dev - OpCo		4.43	2.81	9.10	1,656,784.08
200093 - Legal - OpCos		2.70	1.70	5.62	1,024,492.88
200094 - Supply Chain					14,239.14
200096 - Energy Markets - Business Services		16.22	10.39	32.58	5,940,483.20
200097 - CBS/ALS/CFM		1.79	1.09	3.55	654,323.56
200098 - Transm Elec FERC 566		0.05	0.05	0.15	34,787.06
200100 - Audit Services - OpCos - Gas					34,970.15
200101 - Legal - Opco's - Gas					309,261.99
200102 - Gas Dist FERC 880					12,405.04
200105 - Acctg, Rptg, Tax - MN, WI					382,811.35
200106 - Acctg, Rptg, Tax - MN, WI Elec					1,185,706.18
200107 - Legal - NSPM & NSPW					227,760.29
200110 - Passport - Accounts Payable					41,196.15
200111 - EAI (Entrups Applic Integrat)	863,154.58			76.98	77,035,274.91
200112 - Mainframe Charges From IBM	4,326.42				8,456,719.43
200115 - Miscellaneous Applications	233,220.40	16.97	16.97	39.42	22,822,437.81
200116 - Distribution Electric FERC 560 (E&S)					1,522,767.17

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended June 30, 2019

Billing Method	1480 Welton, Inc.	Capital Services, LLC	Chippewa Flambeau Improvement Co	Clearwater Investments Inc.	Eloigue Company	Energy Impact Fund Investment LLC	NSP Lands, Inc.	Nicollet Projects I LLC	Northern States Power - MN	Northern States Power - WI
200117 - Distribution Elec FERC 586									26,930.63	6,187.24
200118 - EMS Distribution - FERC 581									(1,421.51)	(321.84)
200119 - GIS (Geographic Information System)									613,491.47	146,058.99
200121 - Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859									2,434.11	561.47
200122 - Transmission Electric FERC 560 (E&S)									4,552,055.84	1,505,865.48
200123 - Transm Elec FERC 561.5									13.92	4.54
200124 - EMS-Transmission (Energy Mgmt System-SCADA)									969,729.35	318,682.57
200125 - Transm Elec 560 NSPM & NSPW									4,403,196.81	1,463,977.04
200126 - Customer & Field Operations Constr, Oper & Maint									716,187.36	193,407.25
200127 - Distribution Gas FERC 870 (E&S)									916,017.98	232,267.84
200128 - Distribution Gas FERC 880 (MISC)									38,997.86	9,887.95
200130 - Transmission Gas FERC 850 (E&S)									146,574.87	
200131 - Gas SCADA (Supervisory Control and Data Acquisition)									194,265.81	41,500.14
200132 - Payment and Reporting									972,847.52	184,750.06
200133 - Prop Trading - Back Office									114,950.95	6,297.60
200134 - Prop Trading - Ftr/Mid Office									1,431,050.39	
200135 - Energy Supply Business Resources									170,569.18	27,497.51
200136 - Energy Markets - Fuel									491,520.36	30,539.01
200137 - ES Misc Power Expense Op Co's									363,609.71	22,862.12
200138 - ES Operations Management OPCo's									1,792,089.13	112,210.93
200142 - ES Engineering & Construction South										
200143 - ES Misc Power Expense North									241,085.24	15,011.34
200144 - ES Operations Management North									303,210.77	19,029.02
200146 - Energy Markets - Regulated Trading (Gen Book)									417,104.21	69,351.14
200147 - Business Objects									724,878.52	75,992.83
200148 - Business Systems									39,968,410.20	4,990,630.17
200149 - CES (Customer & Enterprise Solutions)									1,017,013.59	148,642.38
200150 - IVR (Interactive Voice Response)									340,883.98	63,928.88
200151 - Customer Billing FERC 903									4,080,723.35	702,932.37
200152 - Customer Care 902									168,995.74	31,698.14
200153 - Customer Safety Advertising/Information Costs									591,447.32	111,045.94
200154 - Customer Service IT - FERC 903									72,545.08	13,627.31
200155 - Customer Care 903									12,357,620.55	2,320,432.27
200156 - Customer Care 901									141,069.19	26,485.75
200157 - Customer Service IT - FERC 903 South										
200158 - Customer Care South 903										
200159 - Customer Service IT FERC 903 - North									18.11	3.41
200160 - Customer Care North 903									447,759.12	84,079.41
200161 - Customer Care Low Income Assistance 908									225,498.70	35,786.17
200162 - CL/QM (Call Logging and Quality Management)									63,670.62	11,925.79
200163 - Employee Communications									880,662.12	121,873.35
200164 - Payroll									156,516.36	21,664.24
200165 - PeopleSoft									3,401,005.44	471,009.44
200166 - Human Resources (Diversity/Safety/Emp Relations)									9,474,548.94	1,311,567.76

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended June 30, 2019

Billing Method	P.S.R. Investments, Inc.	Public Service Company of CO	Reddy Kilowatt Corp	Southwestern Public Service Co	United Power & Land Company	WestGas Interstate, Inc.	Xcel Energy Investments LLC	Xcel Energy Performance Contracting	Xcel Energy WYCO Inc.
200117 - Distribution Elec FERC 586		32,869.29		8,885.63					
200118 - EMS Distribution - FERC 581		(1,719.24)		(464.59)					
200119 - GIS (Geographic Information System)		1,013,762.87		125,237.05					
200121 - Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859		3,988.77		614.04					
200122 - Transmission Electric FERC 560 (E&S)		2,982,991.40		3,810,976.63					
200123 - Transm Elec FERC 561.5		8.99		11.53					
200124 - EMS-Transmission (Energy Mgmt System-SCADA)		631,473.46		807,706.09					
200125 - Transm Elec 560 NSPM & NSPW									
200126 - Customer & Field Operations Constr, Oper & Maint		883,231.50		349,270.67					
200127 - Distribution Gas FERC 870 (E&S)		2,171,843.15							
200128 - Distribution Gas FERC 880 (MISC)		92,502.16							
200130 - Transmission Gas FERC 850 (E&S)		1,478,597.37							
200131 - Gas SCADA (Supervisory Control and Data Acquisition)		694,836.24							
200132 - Payment and Reporting	14.16	1,632,929.96		305,867.46					
200133 - Prop Trading - Back Office		93,296.46		62,404.38					
200134 - Prop Trading - Ftr/Mid Office		1,096,085.65		737,834.35					
200135 - Energy Supply Business Resources		160,397.55		64,370.58					
200136 - Energy Markets - Fuel		522,949.06		305,092.58					
200137 - ES Misc Power Expense Op Co's		387,497.45		224,370.01					
200138 - ES Operations Management OPCo's		1,908,721.86		1,108,119.66					
200142 - ES Engineering & Construction South		23.57		13.25					
200143 - ES Misc Power Expense North									
200144 - ES Operations Management North									
200146 - Energy Markets - Regulated Trading (Gen Book)		348,335.47		284,191.60					
200147 - Business Objects		515,750.36		145,963.21					
200148 - Business Systems		23,100,748.51		10,894,899.47					
200149 - CES (Customer & Enterprise Solutions)		826,926.48		264,501.30					
200150 - IVR (Interactive Voice Response)		443,919.98		155,242.34					
200151 - Customer Billing FERC 903		4,661,956.28		884,882.58					
200152 - Customer Care 902		243,396.39		33,273.13					
200153 - Customer Safety Advertising/Information Costs		849,759.35		116,424.98					
200154 - Customer Service IT - FERC 903		104,110.60		14,300.28					
200155 - Customer Care 903		17,750,280.70		2,433,325.72					
200156 - Customer Care 901		202,686.41		27,768.06					
200157 - Customer Service IT - FERC 903 South		5,665.52		778.22					
200158 - Customer Care South 903		239.91		32.95					
200159 - Customer Service IT FERC 903 - North									
200160 - Customer Care North 903									
200161 - Customer Care Low Income Assistance 908		248,968.35		52,262.63					
200162 - C/I/QM (Call Logging and Quality Management)		87,101.09		20,583.47					
200163 - Employee Communications		533,554.93		258,292.36					
200164 - Payroll		94,850.49		45,907.86					
200165 - PeopleSoft		2,062,487.37		997,704.18					
200166 - Human Resources (Diversity/Safety/Emp Relations)		5,742,431.20		2,779,059.51					

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended June 30, 2019

Billing Method	Xcel Energy, Inc.	Xcel Southwest Transmission Co	Xcel Transmission Development Co	Xcel Transmission Holdings Co	Total Billings
200117 - Distribution Elec FERC 586					74,872.80
200118 - EMS Distribution - FERC 581					(3,927.18)
200119 - GIS (Geographic Information System)					1,898,550.38
200121 - Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859					7,598.39
200122 - Transmission Electric FERC 560 (E&S)					12,851,889.35
200123 - Transm Elec FERC 561.5					38.98
200124 - EMS-Transmission (Energy Mgmt System-SCADA)					2,727,591.48
200125 - Transm Elec 560 NSPM & NSPW					5,867,173.85
200126 - Customer & Field Operations Constr, Oper & Maint					2,142,096.77
200127 - Distribution Gas FERC 870 (E&S)					3,320,128.97
200128 - Distribution Gas FERC 880 (MISC)					141,387.97
200130 - Transmission Gas FERC 850 (E&S)					1,627,172.24
200131 - Gas SCADA (Supervisory Control and Data Acquisition)					930,602.18
200132 - Payment and Reporting					3,096,409.17
200133 - Prop Trading - Back Office					276,949.39
200134 - Prop Trading - Ftr/Mid Office					3,264,970.39
200135 - Energy Supply Business Resources					422,834.82
200136 - Energy Markets - Fuel					1,350,101.02
200137 - ES Misc Power Expense Op Co's					998,339.29
200138 - ES Operations Management OPCo's					4,921,141.58
200142 - ES Engineering & Construction South					36.82
200143 - ES Misc Power Expense North					256,096.58
200144 - ES Operations Management North					322,239.79
200146 - Energy Markets - Regulated Trading (Gen Book)					1,118,982.42
200147 - Business Objects					1,462,584.92
200148 - Business Systems					78,954,688.35
200149 - CES (Customer & Enterprise Solutions)					2,257,083.75
200150 - IVR (Interactive Voice Response)					1,003,975.18
200151 - Customer Billing FERC 903					10,330,494.58
200152 - Customer Care 902					477,363.40
200153 - Customer Safety Advertising/Information Costs					1,668,677.59
200154 - Customer Service IT - FERC 903					204,583.27
200155 - Customer Care 903					34,861,659.25
200156 - Customer Care 901					398,009.41
200157 - Customer Service IT - FERC 903 South					6,443.74
200158 - Customer Care South 903					272.86
200159 - Customer Service IT FERC 903 - North					21.52
200160 - Customer Care North 903					531,838.53
200161 - Customer Care Low Income Assistance 908					562,515.85
200162 - CL/QM (Call Logging and Quality Management)					183,280.97
200163 - Employee Communications	2,763.91				1,797,146.66
200164 - Payroll	492.60				319,431.54
200165 - PeopleSoft	10,785.79				6,942,992.22
200166 - Human Resources (Diversity/Safety/Emp Relations)					19,307,607.40

Southwestern Public Service Company
XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended June 30, 2019

Billing Method	1480 Welton, Inc.	Capital Services, LLC	Chippewa Flambeau Improvement Co	Clearwater Investments Inc.	Eloigue Company	Energy Impact Fund Investment LLC	NSP Lands, Inc.	Nicollet Projects I LLC	Northern States Power - MN	Northern States Power - WI
200167 - e-Business									161,796.18	22,392.83
200168 - GMS (Gas Management System)									8.97	40,149.13
200169 - Maximo									314,903.05	65,243.46
200170 - MDMS (Monitoring Device Management System)									728,404.71	136,777.83
200171 - MDMS (Monitoring Device Management System)									2,163,319.00	406,339.91
200172 - Network									9,813,053.88	1,770,579.11
200173 - Gen/Prop Trading - Back Office									2,840.40	197.31
200174 - Gen/Prop Trading - Mid Office									81,998.12	
200176 - Marketing & Sales									3,167,769.40	623,434.53
200177 - Rates Electric									431,925.91	58,868.34
200178 - Rates & Regulation									267,861.30	36,190.74
200179 - Passport - All Modules	0.24		0.26						35,369.73	7,404.66
200180 - EMS-Shared (Energy Mgmt System-SCADA)									1,702,726.30	304,889.34
200181 - ES Environmental Policy & Services OPCo's									748,015.57	122,263.31
200184 - PowerPlant									253,513.32	37,095.27
200185 - Passport - Work Management									(187.01)	(49.09)
Total	\$ 33,294.56	\$ 239,088.85	\$ 5,065.63	\$ 5,167.82	\$ 167,139.10	\$ 20,612.50	\$ 131.30	\$ 54,686.39	\$ 252,906,457.67	\$ 40,825,633.05
Amounts may not add or tie to other schedules due to rounding.										

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended June 30, 2019

Billing Method	P.S.R. Investments, Inc.	Public Service Company of CO	Reddy Kilowatt Corp	Southwestern Public Service Co	United Power & Land Company	WestGas Interstate, Inc.	Xcel Energy Investments LLC	Xcel Energy Performance Contracting	Xcel Energy WYCO Inc.
200167 - e-Business		98,036.53		47,454.92					
200168 - GMS (Gas Management System)		489,047.89							
200169 - Maximo		294,800.77		198,668.18					
200170 - MDMS (Monitoring Device Management System)		1,036,633.21		138,335.80					
200171 - CRS (Customer Resource System)		2,954,154.31		690,869.00					
200172 - Network		5,606,537.11		2,567,866.31					
200173 - Gen/Prop Trading - Back Office		2,530.70		1,688.60					
200174 - Gen/Prop Trading - Mid Office		69,234.68		46,581.89					
200176 - Marketing & Sales		2,616,576.09		1,187,943.06					
200177 - Rates Electric		1,494,001.61		387,099.70					
200178 - Rates & Regulation		890,127.37		236,501.09					
200179 - Pasport - All Modules	0.27	45,585.89		13,777.18	0.63	0.39			0.27
200180 - EMS-Shared (Energy Mgmt System-SCADA)		1,373,534.84		741,612.67					
200181 - ES Environmental Policy & Services OP/Co's		702,432.48		279,886.16					
200184 - PowerPlant		214,076.21		82,370.03					
200185 - Pasport - Work Management		(66.36)		(66.54)					
Total	\$ 9,752.11	\$ 211,706,029.85	\$ 3,357.71	\$ 77,015,999.98	\$ 1,189.21	\$ 1,823.59	\$ 180.03	\$ 540.62	\$ 204,844.34
Amounts may not add or tie to other schedules due to rounding.									

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended June 30, 2019

Billing Method	Xcel Energy, Inc.	Xcel Southwest Transmission Co	Xcel Transmission Development Co	Xcel Transmission Holdings Co	Total Billings
200167 - e-Business					329,680.46
200168 - GMS (Gas Management System)					529,205.99
200169 - Maximo					873,615.47
200170 - MDMS (Monitoring Device Management System)					2,040,151.55
200171 - CRS (Customer Resource System)					6,214,682.22
200172 - Network					19,758,036.42
200173 - Gen/Prop Trading - Back Office					7,357.02
200174 - Gen/Prop Trading - Mid Office					197,814.69
200176 - Marketing & Sales					7,595,723.08
200177 - Rates Electric					2,371,895.55
200178 - Rates & Regulation					1,430,680.50
200179 - Passport - All Modules					102,139.52
200180 - EMS-Shared (Energy Mgmt System-SCADA)					4,122,763.15
200181 - ES Environmental Policy & Services OPCo's					1,852,597.53
200184 - PowerPlant					587,054.83
200185 - Passport - Work Management					(371.00)
Total	\$ 23,326,109.91	\$ 456.80	\$ 268.66	\$ 1,658.54	\$ 606,528,891.22

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

Southwestern Public Service Company

**XES Billings to SPS with Balance Sheet Exclusions
For the Twelve Months Ended June 30, 2019**

(A)	(B)	(C)	(D)	(E)
FERC Account	FERC Account Title	Total XES Billings to SPS	XES Billings Excluded Balance Sheet	XES Billings to SPS (Total Company) (FERC Acct. 400-935)
107	Construction Work in Progress	\$ 39,618,716.18	\$ (39,618,716.18)	\$ -
182.3	Other Regulatory Assets	1,402,856.64	(1,402,856.64)	-
186	Miscellaneous Deferred Debits	1,986,882.84	(1,986,882.84)	-
228.3	Accumulated provision for pensions and benefits	299,182.81	(299,182.81)	-
232	Accounts payable	3,812,417.96	(3,812,417.96)	-
408.1	Tax Other Than Income Tax - Payroll	3,356,051.29		3,356,051.29
408.2	Taxes other than income taxes, other income and deductions	5,475.02		5,475.02
417.1	Expenses of nonutility operations	55,408.55		55,408.55
419	Interest & Dividend Income	(789,315.27)		(789,315.27)
426.1	Donations	1,038,111.58		1,038,111.58
426.2	Life Insurance	(56,639.44)		(56,639.44)
426.3	Penalties	59.24		59.24
426.4	Life Insurance	280,868.21		280,868.21
426.5	Other Deductions	103,039.10		103,039.10
430	Interest on debt to associated companies	1,226,790.65		1,226,790.65
431	Other Interest Expense	7,389.83		7,389.83
500	Operation supervision and engineering	815,298.77		815,298.77
501	Fuel	1,140,056.24		1,140,056.24
502	Steam expenses	(22,514.99)		(22,514.99)
505	Electric expense	3,197.13		3,197.13
506	Miscellaneous steam power expenses	4,890,525.71		4,890,525.71
507	Rents	4,711,574.37		4,711,574.37
510	Maintenance supervision and engineering	3,500.18		3,500.18
511	Maintenance of structures	4,154.37		4,154.37
512	Maintenance of boiler plant	907,456.62		907,456.62
513	Maintenance of electric plant	370,275.00		370,275.00
514	Maintenance of miscellaneous steam plant	1,236,323.81		1,236,323.81
546	Operation supervision and engineering	48,053.05		48,053.05
548	Generation expense	26.54		26.54
549	Miscellaneous other power generation expenses	155,912.39		155,912.39
550	Rents	435,565.63		435,565.63
551	Maintenance supervision and engineering	416.72		416.72
552	Maintenance of structures	1,088.89		1,088.89
553	Maintenance of generating and electric plant	8,721.13		8,721.13
554	Maintenance of miscellaneous other power generation plant	155,202.50		155,202.50
556	System control and load dispatching	968,231.38		968,231.38
557	Other expenses	1,526,824.96		1,526,824.96
560	Operation supervision and engineering	8,182,808.91		8,182,808.91
561.2	Load dispatch-Monitor and operate transmiss system	1,298,161.59		1,298,161.59
561.5	Reliability planning and standards development	876.68		876.68
561.6	Transmission service studies	8,839.83		8,839.83
562	Station expenses	999.02		999.02
563	Overhead line expenses	14,818.31		14,818.31
566	Miscellaneous transmission expenses	759,703.16		759,703.16
567	Rents	1,504,584.63		1,504,584.63
568	Maintenance supervision and engineering	1,932.53		1,932.53
570	Maintenance of station equipment	1,678.89		1,678.89
571	Maintenance of overhead lines	40,453.29		40,453.29
575.1	Operation Supervision	129,031.32		129,031.32
575.2	Day-ahead and real-time market administration	283,981.90		283,981.90
575.5	Ancillary services market administration	21,336.17		21,336.17
575.6	Market monitoring and compliance	43,526.29		43,526.29
575.8	Rents	49,929.00		49,929.00
580	Operation supervision and engineering	644,800.17		644,800.17
581	Load dispatching	236,165.35		236,165.35
582	Distribution Operation Station Expenses	(10,676.96)		(10,676.96)
583	Overhead line expenses	101,548.44		101,548.44

Southwestern Public Service Company

**XES Billings to SPS with Balance Sheet Exclusions
For the Twelve Months Ended June 30, 2019**

(A)	(B)	(C)	(D)	(E)
FERC Account	FERC Account Title	Total XES Billings to SPS	XES Billings Excluded Balance Sheet	XES Billings to SPS (Total Company) (FERC Acct. 400-935)
585	Street lighting and signal system expense	3,418.80		3,418.80
586	Meter expenses	154,561.87		154,561.87
587	Distribution Operation Customer Installations expenses	597.36		597.36
588	Miscellaneous distribution expenses	1,150,231.11		1,150,231.11
589	Rents	1,652,105.67		1,652,105.67
590	Maintenance supervision and engineering	23,627.63		23,627.63
592	Distribution Maintenance of Station Equipment	2,010.29		2,010.29
593	Maintenance of overhead lines	190,473.07		190,473.07
594	Maintenance of underground lines	193.27		193.27
596	Maintenance of street lighting and signal systems	303.84		303.84
598	Maintenance of miscellaneous distribution plant	1,474.97		1,474.97
901	Supervision	20,883.25		20,883.25
902	Meter reading expenses	475,886.22		475,886.22
903	Customer records and collection expenses	3,533,751.56		3,533,751.56
908	Customer assistance expenses	98,229.44		98,229.44
909	Customer Service Instructional Advertising	113,683.13		113,683.13
910	Miscellaneous customer service and informational expenses	13,263.94		13,263.94
912	Sales Demo & Sales	202.99		202.99
920	Administrative and general salaries	28,093,739.83		28,093,739.83
921	Office supplies and expenses	19,496,782.84		19,496,782.84
922	Administrative Transfer Credit	(230,527.55)		(230,527.55)
923	Outside services employed	9,246,401.63		9,246,401.63
924	Property insurance	8,558.85		8,558.85
925	Injuries & Damages	2,119,857.84		2,119,857.84
926	Employee pensions and benefits	12,771,742.18		12,771,742.18
928	Regulatory Commission Expenses	2,424.00		2,424.00
930.1	General advertising expenses	1,035,082.16		1,035,082.16
930.2	Miscellaneous general expenses	1,033,754.46		1,033,754.46
931	Rents	12,697,941.27		12,697,941.27
935	Maintenance of general plant	163,260.60		163,260.60
Total		\$ 176,895,600.62	\$ (47,120,056.43)	\$ 129,775,544.19

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

Southwestern Public Service Company
XES Billings to SPS with Balance Sheet Exclusions
and Pro Forma Adjustments
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)
FERC Account	FERC Account Title	XES Billings to SPS (Total Company) (FERC accounts 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
408.1	Tax Other Than Income Tax - Payroll	\$ 3,356,051.29	\$ -	\$ 3,356,051.29	\$ (21,362.97)	\$ 3,334,688.32
408.2	Taxes other than income taxes, other income and deductions	5,475.02	-	5,475.02	(1,030.44)	4,444.58
417.1	Expenses of nonutility operations	55,408.55	(55,408.55)	-	-	-
419	Interest & Dividend Income	(789,315.27)	789,315.27	-	-	-
426.1	Donations	1,038,111.58	(1,038,111.58)	-	-	-
426.2	Life Insurance	(56,639.44)	56,639.44	-	-	-
426.3	Penalties	59.24	(59.24)	-	-	-
426.4	Life Insurance	280,868.21	(280,868.21)	-	-	-
426.5	Other Deductions	103,039.10	(103,039.10)	-	-	-
430	Interest on debt to associated companies	1,226,790.65	(1,226,790.65)	-	-	-
431	Other Interest Expense	7,389.83	(7,389.83)	-	-	-
500	Operation supervision and engineering	815,298.77	-	815,298.77	(31,871.34)	783,427.43
501	Fuel	1,140,056.24	-	1,140,056.24	(63,558.39)	1,076,497.85
502	Steam expenses	(22,514.99)	-	(22,514.99)	1,340.26	(21,174.73)
505	Electric expense	3,197.13	-	3,197.13	-	3,197.13
506	Miscellaneous steam power expenses	4,890,525.71	-	4,890,525.71	(238,418.19)	4,652,107.51
507	Rents	4,711,574.37	-	4,711,574.37	(8,275.77)	4,703,298.60
510	Maintenance supervision and engineering	3,500.18	-	3,500.18	(74.92)	3,425.26
511	Maintenance of structures	4,154.37	-	4,154.37	-	4,154.37
512	Maintenance of boiler plant	907,456.62	-	907,456.62	(33,579.60)	873,877.02
513	Maintenance of electric plant	370,275.00	-	370,275.00	(19,239.60)	351,035.40
514	Maintenance of miscellaneous steam plant	1,236,323.81	-	1,236,323.81	(50,079.15)	1,186,244.66
546	Operation supervision and engineering	48,053.05	-	48,053.05	(1,684.50)	46,368.56
548	Generation expense	26.54	-	26.54	-	26.54
549	Miscellaneous other power generation expenses	155,912.39	-	155,912.39	(4,043.34)	151,869.05
550	Rents	435,565.63	-	435,565.63	(656.14)	434,909.50
551	Maintenance supervision and engineering	416.72	-	416.72	(0.17)	416.55
552	Maintenance of structures	1,088.89	-	1,088.89	3.07	1,091.96
553	Maintenance of generating and electric plant	8,721.13	-	8,721.13	(1,972.02)	6,749.11
554	Maintenance of miscellaneous other power generation plant	155,202.50	-	155,202.50	(7,433.15)	147,769.35
556	System control and load dispatching	968,231.38	-	968,231.38	(40,678.64)	927,552.74
557	Other expenses	1,526,824.96	-	1,526,824.96	(183,570.95)	1,343,254.00
560	Operation supervision and engineering	8,182,808.91	-	8,182,808.91	(401,047.29)	7,781,761.62
561.2	Load dispatch-Monitor and operate transmiss system	1,298,161.59	-	1,298,161.59	(22,698.50)	1,275,463.09
561.5	Reliability planning and standards development	876.68	-	876.68	(42.60)	834.08
561.6	Transmission service studies	8,839.83	-	8,839.83	(1,393.91)	7,445.92
562	Station expenses	999.02	-	999.02	-	999.02
563	Overhead line expenses	14,818.31	-	14,818.31	(1,669.79)	13,148.52
566	Miscellaneous transmission expenses	759,703.16	-	759,703.16	(14,776.11)	744,927.05
567	Rents	1,504,584.63	-	1,504,584.63	(4,367.39)	1,500,217.24
568	Maintenance supervision and engineering	1,932.53	-	1,932.53	(498.47)	1,434.06
570	Maintenance of station equipment	1,678.89	-	1,678.89	-	1,678.89
571	Maintenance of overhead lines	40,453.29	-	40,453.29	(1,635.72)	38,817.57
575.1	Operation Supervision	129,031.32	-	129,031.32	(4,660.05)	124,371.27
575.2	Day-ahead and real-time market administration	283,981.90	-	283,981.90	(12,518.91)	271,462.99
575.5	Ancillary services market administration	21,336.17	-	21,336.17	(1,043.98)	20,292.19
575.6	Market monitoring and compliance	43,526.29	-	43,526.29	(1,933.95)	41,592.34
575.8	Rents	49,929.00	-	49,929.00	(51.84)	49,877.15
580	Operation supervision and engineering	644,800.17	-	644,800.17	(48,242.96)	596,557.20

Southwestern Public Service Company
XES Billings to SPS with Balance Sheet Exclusions
and Pro Forma Adjustments
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)
FERC Account	FERC Account Title	XES Billings to SPS (Total Company) (FERC accounts 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)
581	Load dispatching	236,165.35	-	236,165.35	(2,489.66)	233,675.69
582	Distribution Operation Station Expenses	(10,676.96)	-	(10,676.96)	-	(10,676.96)
583	Overhead line expenses	101,548.44	-	101,548.44	(3,077.95)	98,470.49
585	Street lighting and signal system expense	3,418.80	-	3,418.80	65.17	3,483.97
586	Meter expenses	154,561.87	-	154,561.87	(7,164.20)	147,397.68
587	Distribution Operation Customer Installations expenses	597.36	-	597.36	-	597.36
588	Miscellaneous distribution expenses	1,150,231.11	-	1,150,231.11	(18,370.84)	1,131,860.27
589	Rents	1,652,105.67	-	1,652,105.67	(1,899.63)	1,650,206.03
590	Maintenance supervision and engineering	23,627.63	-	23,627.63	(931.06)	22,696.57
592	Distribution Maintenance of Station Equipment	2,010.29	-	2,010.29	(0.81)	2,009.48
593	Maintenance of overhead lines	190,473.07	-	190,473.07	(6,318.22)	184,154.85
594	Maintenance of underground lines	193.27	-	193.27	-	193.27
596	Maintenance of street lighting and signal systems	303.84	-	303.84	-	303.84
598	Maintenance of miscellaneous distribution plant	1,474.97	-	1,474.97	-	1,474.97
901	Supervision	20,883.25	-	20,883.25	(1,247.98)	19,635.27
902	Meter reading expenses	475,886.22	-	475,886.22	(1,393.17)	474,493.06
903	Customer records and collection expenses	3,533,751.56	-	3,533,751.56	(112,918.21)	3,420,833.34
908	Customer assistance expenses	98,229.44	-	98,229.44	(11,056.49)	87,172.95
909	Customer Service Instructional Advertising	113,683.13	-	113,683.13	(186.96)	113,496.17
910	Miscellaneous customer service and informational expenses	13,263.94	-	13,263.94	(258.57)	13,005.37
912	Sales Demo & Sales	202.99	-	202.99	(8.02)	194.97
920	Administrative and general salaries	28,093,739.83	-	28,093,739.83	(6,550,645.68)	21,543,094.15
921	Office supplies and expenses	19,496,782.84	-	19,496,782.84	(470,974.85)	19,025,807.99
922	Administrative Transfer Credit	(230,527.55)	-	(230,527.55)	-	(230,527.55)
923	Outside services employed	9,246,401.63	-	9,246,401.63	(74,272.72)	9,172,128.91
924	Property insurance	8,558.85	-	8,558.85	(6,925.73)	1,633.12
925	Injuries & Damages	2,119,857.84	-	2,119,857.84	(1,695.03)	2,118,162.81
926	Employee pensions and benefits	12,771,742.18	-	12,771,742.18	(590,725.27)	12,181,016.91
928	Regulatory Commission Expenses	2,424.00	-	2,424.00	-	2,424.00
930.1	General advertising expenses	1,035,082.16	-	1,035,082.16	(1,035,082.16)	-
930.2	Miscellaneous general expenses	1,033,754.46	-	1,033,754.46	(1,257.85)	1,032,496.61
931	Rents	12,697,941.27	-	12,697,941.27	(15,378.45)	12,682,562.82
935	Maintenance of general plant	163,260.60	-	163,260.60	(74,095.89)	89,164.71
	Total	\$ 129,775,544.19	\$ (1,865,712.45)	\$ 127,909,831.73	\$ (10,211,077.66)	\$ 117,698,754.07

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

Southwestern Public Service Company

All Other Affiliate Billings
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	5540001-Productive Labor	506	Miscellaneous steam power expenses	\$ 1,371.74	-	\$ 1,371.74	\$ 41.15	\$ 1,412.89
Northern States Power - MN	5540001-Productive Labor	507	Rents	688.10	-	688.10	20.64	708.74
Northern States Power - MN	5540001-Productive Labor	511	Maintenance of structures	303.55	-	303.55	9.11	312.66
Northern States Power - MN	5540001-Productive Labor	512	Maintenance of boiler plant	37,786.10	-	37,786.10	1,133.58	38,919.68
Northern States Power - MN	5540001-Productive Labor	513	Maintenance of electric plant	4,359.75	-	4,359.75	130.79	4,490.54
Northern States Power - MN	5540001-Productive Labor	514	Maintenance of miscellaneous steam plant	983.54	-	983.54	29.51	1,013.05
Northern States Power - MN	5540001-Productive Labor	550	Rents	2.92	-	2.92	0.09	3.01
Northern States Power - MN	5540001-Productive Labor	560	Operation supervision and engineering	16,870.32	-	16,870.32	506.11	17,376.43
Northern States Power - MN	5540001-Productive Labor	567	Rents	29.56	-	29.56	0.89	30.45
Northern States Power - MN	5540001-Productive Labor	570	Maintenance of station equipment	751.52	-	751.52	22.55	774.07
Northern States Power - MN	5540001-Productive Labor	580	Operation supervision and engineering	503.34	-	503.34	15.10	518.44
Northern States Power - MN	5540001-Productive Labor	587	Customer installations expenses	835.56	-	835.56	25.07	860.63
Northern States Power - MN	5540001-Productive Labor	588	Miscellaneous distribution expenses	242.01	-	242.01	7.26	249.27
Northern States Power - MN	5540001-Productive Labor	589	Rents	128.15	-	128.15	3.84	131.99
Northern States Power - MN	5540001-Productive Labor	592	Maintenance of station equipment	146.63	-	146.63	4.40	151.03
Northern States Power - MN	5540001-Productive Labor	593	Maintenance of overhead lines	5,917.67	-	5,917.67	177.53	6,095.20
Northern States Power - MN	5540001-Productive Labor	903	Customer records and collection expenses	1,987.04	-	1,987.04	59.61	2,046.65
Northern States Power - MN	5540001-Productive Labor	931	Rents	105.79	-	105.79	3.17	108.96
Northern States Power - MN	5540001-Productive Labor	586	Meter expenses	2,696.97	-	2,696.97	80.91	2,777.88
Northern States Power - MN	5540001-Productive Labor	596	Maintenance of street lighting and signal systems	376.94	-	376.94	11.31	388.25
Northern States Power - MN	5540001-Productive Labor	575.8	Rents	0.09	-	0.09	0.00	0.09
Northern States Power - MN	5540001-Productive Labor	505	Electric expenses	311.14	-	311.14	9.33	320.47
Northern States Power - MN	5540001-Productive Labor	585	Street lighting and signal system expenses	130.50	-	130.50	3.92	134.42
Northern States Power - MN	5540001-Productive Labor	502	Steam expenses	394.46	-	394.46	11.83	406.29
Northern States Power - MN	5540001-Productive Labor	562	Station expenses	194.27	-	194.27	5.83	200.10
Northern States Power - MN	5540001-Productive Labor	598	Maintenance of miscellaneous distribution plant	331.36	-	331.36	9.94	341.30
Northern States Power - MN	5540180-Premium Time Labor	507	Rents	0.12	-	0.12	0.00	0.12
Northern States Power - MN	5540180-Premium Time Labor	511	Maintenance of structures	14.27	-	14.27	0.43	14.70
Northern States Power - MN	5540180-Premium Time Labor	512	Maintenance of boiler plant	426.57	-	426.57	12.80	439.37
Northern States Power - MN	5540180-Premium Time Labor	513	Maintenance of electric plant	43.88	-	43.88	1.32	45.20
Northern States Power - MN	5540180-Premium Time Labor	514	Maintenance of miscellaneous steam plant	10.88	-	10.88	0.33	11.21
Northern States Power - MN	5540180-Premium Time Labor	550	Rents	0.01	-	0.01	0.00	0.01
Northern States Power - MN	5540180-Premium Time Labor	567	Rents	0.04	-	0.04	0.00	0.04
Northern States Power - MN	5540180-Premium Time Labor	570	Maintenance of station equipment	2.28	-	2.28	0.07	2.35
Northern States Power - MN	5540180-Premium Time Labor	580	Operation supervision and engineering	5.90	-	5.90	0.18	6.08
Northern States Power - MN	5540180-Premium Time Labor	588	Miscellaneous distribution expenses	0.09	-	0.09	0.00	0.09
Northern States Power - MN	5540180-Premium Time Labor	589	Rents	0.01	-	0.01	0.00	0.01
Northern States Power - MN	5540180-Premium Time Labor	592	Maintenance of station equipment	5.84	-	5.84	0.18	6.02
Northern States Power - MN	5540180-Premium Time Labor	593	Maintenance of overhead lines	29.43	-	29.43	0.88	30.31
Northern States Power - MN	5540180-Premium Time Labor	903	Customer records and collection expenses	9.53	-	9.53	0.29	9.82
Northern States Power - MN	5540180-Premium Time Labor	931	Rents	0.25	-	0.25	0.01	0.26
Northern States Power - MN	5540180-Premium Time Labor	586	Meter expenses	36.00	-	36.00	1.08	37.08
Northern States Power - MN	5540180-Premium Time Labor	505	Electric expenses	1.96	-	1.96	0.06	2.02
Northern States Power - MN	5540180-Premium Time Labor	585	Street lighting and signal system expenses	3.33	-	3.33	0.10	3.43
Northern States Power - MN	5540180-Premium Time Labor	502	Steam expenses	0.10	-	0.10	0.00	0.10
Northern States Power - MN	5540180-Premium Time Labor	562	Station expenses	0.89	-	0.89	0.03	0.92
Northern States Power - MN	5540220-Labor Overtime	506	Miscellaneous steam power expenses	499.17	-	499.17	14.98	514.15
Northern States Power - MN	5540220-Labor Overtime	507	Rents	64.82	-	64.82	1.94	66.76

Southwestern Public Service Company

All Other Affiliate Billings
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	5540220-Labor Overtime	511	Maintenance of structures	116.01	-	116.01	3.48	119.49
Northern States Power - MN	5540220-Labor Overtime	512	Maintenance of boiler plant	13,594.76	-	13,594.76	407.84	14,002.60
Northern States Power - MN	5540220-Labor Overtime	513	Maintenance of electric plant	1,298.28	-	1,298.28	38.95	1,337.23
Northern States Power - MN	5540220-Labor Overtime	514	Maintenance of miscellaneous steam plant	126.86	-	126.86	3.81	130.67
Northern States Power - MN	5540220-Labor Overtime	550	Rents	0.47	-	0.47	0.01	0.48
Northern States Power - MN	5540220-Labor Overtime	560	Operation supervision and engineering	6,805.64	-	6,805.64	204.17	7,009.81
Northern States Power - MN	5540220-Labor Overtime	567	Rents	3.59	-	3.59	0.11	3.70
Northern States Power - MN	5540220-Labor Overtime	570	Maintenance of station equipment	250.41	-	250.41	7.51	257.92
Northern States Power - MN	5540220-Labor Overtime	580	Operation supervision and engineering	247.18	-	247.18	7.42	254.60
Northern States Power - MN	5540220-Labor Overtime	587	Customer installations expenses	199.93	-	199.93	6.00	205.93
Northern States Power - MN	5540220-Labor Overtime	588	Miscellaneous distribution expenses	53.61	-	53.61	1.61	55.22
Northern States Power - MN	5540220-Labor Overtime	589	Rents	13.20	-	13.20	0.40	13.60
Northern States Power - MN	5540220-Labor Overtime	592	Maintenance of station equipment	136.35	-	136.35	4.09	140.44
Northern States Power - MN	5540220-Labor Overtime	593	Maintenance of overhead lines	1,984.41	-	1,984.41	59.53	2,043.94
Northern States Power - MN	5540220-Labor Overtime	903	Customer records and collection expenses	903.19	-	903.19	27.10	930.29
Northern States Power - MN	5540220-Labor Overtime	931	Rents	15.80	-	15.80	0.47	16.27
Northern States Power - MN	5540220-Labor Overtime	586	Meter expenses	909.39	-	909.39	27.28	936.67
Northern States Power - MN	5540220-Labor Overtime	596	Maintenance of street lighting and signal systems	95.77	-	95.77	2.87	98.64
Northern States Power - MN	5540220-Labor Overtime	575.8	Rents	0.01	-	0.01	0.00	0.01
Northern States Power - MN	5540220-Labor Overtime	505	Electric expenses	157.66	-	157.66	4.73	162.39
Northern States Power - MN	5540220-Labor Overtime	585	Street lighting and signal system expenses	80.38	-	80.38	2.41	82.79
Northern States Power - MN	5540220-Labor Overtime	502	Stream expenses	146.36	-	146.36	4.39	150.75
Northern States Power - MN	5540220-Labor Overtime	562	Station expenses	41.58	-	41.58	1.25	42.83
Northern States Power - MN	5540220-Labor Overtime	598	Maintenance of miscellaneous distribution plant	71.08	-	71.08	2.13	73.21
Northern States Power - MN	5540260-Other Compensation	507	Rents	0.17	-	0.17	0.01	0.18
Northern States Power - MN	5540260-Other Compensation	511	Maintenance of structures	0.37	-	0.37	0.01	0.38
Northern States Power - MN	5540260-Other Compensation	513	Maintenance of electric plant	18.05	-	18.05	0.54	18.59
Northern States Power - MN	5540260-Other Compensation	560	Operation supervision and engineering	45.32	-	45.32	1.36	46.68
Northern States Power - MN	5540260-Other Compensation	567	Rents	0.01	-	0.01	0.00	0.01
Northern States Power - MN	5540260-Other Compensation	589	Rents	0.03	-	0.03	0.00	0.03
Northern States Power - MN	5540270-Welfare Fund	506	Miscellaneous steam power expenses	881.87	-	881.87	26.46	908.33
Northern States Power - MN	5540270-Welfare Fund	507	Rents	102.17	-	102.17	3.07	105.24
Northern States Power - MN	5540270-Welfare Fund	512	Maintenance of boiler plant	37.55	-	37.55	1.13	38.68
Northern States Power - MN	5540270-Welfare Fund	513	Maintenance of electric plant	949.75	-	949.75	28.49	978.24
Northern States Power - MN	5540270-Welfare Fund	514	Maintenance of miscellaneous steam plant	400.04	-	400.04	12.00	412.04
Northern States Power - MN	5540270-Welfare Fund	550	Rents	0.69	-	0.69	0.02	0.71
Northern States Power - MN	5540270-Welfare Fund	560	Operation supervision and engineering	10,351.05	-	10,351.05	310.53	10,661.58
Northern States Power - MN	5540270-Welfare Fund	567	Rents	5.18	-	5.18	0.16	5.34
Northern States Power - MN	5540270-Welfare Fund	570	Maintenance of station equipment	324.79	-	324.79	9.74	334.53
Northern States Power - MN	5540270-Welfare Fund	580	Operation supervision and engineering	75.09	-	75.09	2.25	77.34
Northern States Power - MN	5540270-Welfare Fund	587	Customer installations expenses	441.92	-	441.92	13.26	455.18
Northern States Power - MN	5540270-Welfare Fund	588	Miscellaneous distribution expenses	125.84	-	125.84	3.78	129.62
Northern States Power - MN	5540270-Welfare Fund	589	Rents	20.91	-	20.91	0.63	21.54
Northern States Power - MN	5540270-Welfare Fund	593	Maintenance of overhead lines	2,202.30	-	2,202.30	66.07	2,268.37
Northern States Power - MN	5540270-Welfare Fund	903	Customer records and collection expenses	436.05	-	436.05	13.08	449.13
Northern States Power - MN	5540270-Welfare Fund	931	Rents	18.15	-	18.15	0.54	18.69
Northern States Power - MN	5540270-Welfare Fund	586	Meter expenses	580.98	-	580.98	17.43	598.41
Northern States Power - MN	5540270-Welfare Fund	596	Maintenance of street lighting and signal systems	197.54	-	197.54	5.93	203.47

Southwestern Public Service Company

All Other Affiliate Billings
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	5540270-Welfare Fund	575.8	Rents	0.04	-	0.04	0.00	0.04
Northern States Power - MN	5540270-Welfare Fund	505	Electric expenses	63.37	-	63.37	1.90	65.27
Northern States Power - MN	5540270-Welfare Fund	502	Steam expenses	314.69	-	314.69	9.44	324.13
Northern States Power - MN	5540270-Welfare Fund	562	Station expenses	75.76	-	75.76	2.27	78.03
Northern States Power - MN	5540270-Welfare Fund	598	Maintenance of miscellaneous distribution plant	181.12	-	181.12	5.43	186.55
Northern States Power - MN	5600001-Contract Labor	507	Rents	61.44	-	61.44	-	61.44
Northern States Power - MN	5600001-Contract Labor	567	Rents	0.73	-	0.73	-	0.73
Northern States Power - MN	5600001-Contract Labor	589	Rents	16.85	-	16.85	-	16.85
Northern States Power - MN	5600001-Contract Labor	931	Rents	4.95	-	4.95	-	4.95
Northern States Power - MN	5600006-Consulting Professional Services Other	507	Rents	27.04	-	27.04	-	27.04
Northern States Power - MN	5600006-Consulting Professional Services Other	550	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600006-Consulting Professional Services Other	567	Rents	0.66	-	0.66	-	0.66
Northern States Power - MN	5600006-Consulting Professional Services Other	589	Rents	4.31	-	4.31	-	4.31
Northern States Power - MN	5600006-Consulting Professional Services Other	931	Rents	1.25	-	1.25	-	1.25
Northern States Power - MN	5600041-Outside Vendor Contract	507	Rents	27.35	-	27.35	-	27.35
Northern States Power - MN	5600041-Outside Vendor Contract	567	Rents	0.48	-	0.48	-	0.48
Northern States Power - MN	5600041-Outside Vendor Contract	589	Rents	6.76	-	6.76	-	6.76
Northern States Power - MN	5600041-Outside Vendor Contract	931	Rents	1.85	-	1.85	-	1.85
Northern States Power - MN	5600051-Outside Services Customer Care	507	Rents	0.13	-	0.13	-	0.13
Northern States Power - MN	5600051-Outside Services Customer Care	589	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600051-Outside Services Customer Care	931	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600066-Materials	507	Rents	138.12	-	138.12	-	138.12
Northern States Power - MN	5600066-Materials	550	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600066-Materials	567	Rents	2.55	-	2.55	-	2.55
Northern States Power - MN	5600066-Materials	589	Rents	30.70	-	30.70	-	30.70
Northern States Power - MN	5600066-Materials	931	Rents	8.57	-	8.57	-	8.57
Northern States Power - MN	5600141-Network Services	507	Rents	0.10	-	0.10	-	0.10
Northern States Power - MN	5600171-Distributed Systems Services	507	Rents	0.75	-	0.75	-	0.75
Northern States Power - MN	5600171-Distributed Systems Services	589	Rents	0.06	-	0.06	-	0.06
Northern States Power - MN	5600171-Distributed Systems Services	931	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600206-Employee Expenses Mileage	507	Rents	0.22	-	0.22	-	0.22
Northern States Power - MN	5600206-Employee Expenses Mileage	589	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600211-Employee Expenses Conf Seminar Trng	507	Rents	0.35	-	0.35	-	0.35
Northern States Power - MN	5600211-Employee Expenses Conf Seminar Trng	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600211-Employee Expenses Conf Seminar Trng	589	Rents	0.04	-	0.04	-	0.04
Northern States Power - MN	5600216-Employee Expenses Hotel	931	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600216-Employee Expenses Hotel	507	Rents	0.39	-	0.39	-	0.39
Northern States Power - MN	5600216-Employee Expenses Hotel	589	Rents	0.08	-	0.08	-	0.08
Northern States Power - MN	5600216-Employee Expenses Hotel	931	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600221-Employee Expenses Meals	507	Rents	1.60	-	1.60	-	1.60
Northern States Power - MN	5600221-Employee Expenses Meals	567	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600221-Employee Expenses Meals	589	Rents	0.22	-	0.22	-	0.22
Northern States Power - MN	5600221-Employee Expenses Meals	931	Rents	0.05	-	0.05	-	0.05
Northern States Power - MN	5600231-Employee Expenses Parking	507	Rents	3.66	-	3.66	-	3.66
Northern States Power - MN	5600231-Employee Expenses Parking	567	Rents	0.11	-	0.11	-	0.11
Northern States Power - MN	5600231-Employee Expenses Parking	589	Rents	0.72	-	0.72	-	0.72
Northern States Power - MN	5600231-Employee Expenses Parking	931	Rents	0.20	-	0.20	-	0.20
Northern States Power - MN	5600236-Employee Expenses Per Diem	507	Rents	0.70	-	0.70	-	0.70

Southwestern Public Service Company

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	5600236-Employee Expenses Per Diem	589	Rents	0.11	-	0.11	-	0.11
Northern States Power - MN	5600236-Employee Expenses Per Diem	931	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600241-Employee Expenses Safety Equipment	507	Rents	0.48	-	0.48	-	0.48
Northern States Power - MN	5600241-Employee Expenses Safety Equipment	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600241-Employee Expenses Safety Equipment	589	Rents	0.07	-	0.07	-	0.07
Northern States Power - MN	5600241-Employee Expenses Safety Equipment	931	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600251-Employee Expense Personal Communicatio	507	Rents	0.28	-	0.28	-	0.28
Northern States Power - MN	5600251-Employee Expense Personal Communicatio	589	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600256-Office Supplies	507	Rents	0.38	-	0.38	-	0.38
Northern States Power - MN	5600256-Office Supplies	589	Rents	0.05	-	0.05	-	0.05
Northern States Power - MN	5600291-Transportation Fleet Cost	507	Rents	10.84	-	10.84	-	10.84
Northern States Power - MN	5600291-Transportation Fleet Cost	567	Rents	0.29	-	0.29	-	0.29
Northern States Power - MN	5600291-Transportation Fleet Cost	589	Rents	2.18	-	2.18	-	2.18
Northern States Power - MN	5600291-Transportation Fleet Cost	931	Rents	0.52	-	0.52	-	0.52
Northern States Power - MN	5600296-Janitorial - Routine	507	Rents	340.61	-	340.61	-	340.61
Northern States Power - MN	5600296-Janitorial - Routine	550	Rents	0.10	-	0.10	-	0.10
Northern States Power - MN	5600296-Janitorial - Routine	567	Rents	7.44	-	7.44	-	7.44
Northern States Power - MN	5600296-Janitorial - Routine	589	Rents	66.68	-	66.68	-	66.68
Northern States Power - MN	5600296-Janitorial - Routine	931	Rents	18.49	-	18.49	-	18.49
Northern States Power - MN	5600301-Janitorial - Special	507	Rents	3.92	-	3.92	-	3.92
Northern States Power - MN	5600301-Janitorial - Special	567	Rents	0.04	-	0.04	-	0.04
Northern States Power - MN	5600301-Janitorial - Special	589	Rents	0.71	-	0.71	-	0.71
Northern States Power - MN	5600301-Janitorial - Special	931	Rents	0.16	-	0.16	-	0.16
Northern States Power - MN	5600306-Fire Life Safety Maintenance	507	Rents	67.41	-	67.41	-	67.41
Northern States Power - MN	5600306-Fire Life Safety Maintenance	550	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600306-Fire Life Safety Maintenance	567	Rents	1.30	-	1.30	-	1.30
Northern States Power - MN	5600306-Fire Life Safety Maintenance	589	Rents	14.09	-	14.09	-	14.09
Northern States Power - MN	5600306-Fire Life Safety Maintenance	931	Rents	3.84	-	3.84	-	3.84
Northern States Power - MN	5600311-General Interior Exterior Maintenance	507	Rents	520.38	-	520.38	-	520.38
Northern States Power - MN	5600311-General Interior Exterior Maintenance	550	Rents	0.17	-	0.17	-	0.17
Northern States Power - MN	5600311-General Interior Exterior Maintenance	567	Rents	11.11	-	11.11	-	11.11
Northern States Power - MN	5600311-General Interior Exterior Maintenance	589	Rents	105.47	-	105.47	-	105.47
Northern States Power - MN	5600311-General Interior Exterior Maintenance	931	Rents	29.26	-	29.26	-	29.26
Northern States Power - MN	5600316-Use Costs	507	Rents	520.41	-	520.41	-	520.41
Northern States Power - MN	5600316-Use Costs	550	Rents	0.16	-	0.16	-	0.16
Northern States Power - MN	5600316-Use Costs	567	Rents	13.40	-	13.40	-	13.40
Northern States Power - MN	5600316-Use Costs	589	Rents	97.09	-	97.09	-	97.09
Northern States Power - MN	5600316-Use Costs	931	Rents	24.75	-	24.75	-	24.75
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	507	Rents	39.65	-	39.65	-	39.65
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	567	Rents	0.80	-	0.80	-	0.80
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	589	Rents	7.19	-	7.19	-	7.19
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	931	Rents	1.89	-	1.89	-	1.89
Northern States Power - MN	5600331-Snow Removal Costs	507	Rents	425.43	-	425.43	-	425.43
Northern States Power - MN	5600331-Snow Removal Costs	550	Rents	0.04	-	0.04	-	0.04
Northern States Power - MN	5600331-Snow Removal Costs	567	Rents	16.09	-	16.09	-	16.09
Northern States Power - MN	5600331-Snow Removal Costs	589	Rents	72.83	-	72.83	-	72.83
Northern States Power - MN	5600331-Snow Removal Costs	931	Rents	12.91	-	12.91	-	12.91
Northern States Power - MN	5600336-Trash Removal Costs	507	Rents	90.70	-	90.70	-	90.70

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	5600336-Trash Removal Costs	550	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600336-Trash Removal Costs	567	Rents	1.69	-	1.69	-	1.69
Northern States Power - MN	5600336-Trash Removal Costs	589	Rents	16.40	-	16.40	-	16.40
Northern States Power - MN	5600336-Trash Removal Costs	931	Rents	4.43	-	4.43	-	4.43
Northern States Power - MN	5600341-Water Use Costs	507	Rents	58.09	-	58.09	-	58.09
Northern States Power - MN	5600341-Water Use Costs	550	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600341-Water Use Costs	567	Rents	1.11	-	1.11	-	1.11
Northern States Power - MN	5600341-Water Use Costs	589	Rents	9.74	-	9.74	-	9.74
Northern States Power - MN	5600341-Water Use Costs	931	Rents	2.62	-	2.62	-	2.62
Northern States Power - MN	5600351-Moves Adds Changes	507	Rents	168.54	-	168.54	-	168.54
Northern States Power - MN	5600351-Moves Adds Changes	550	Rents	0.07	-	0.07	-	0.07
Northern States Power - MN	5600351-Moves Adds Changes	567	Rents	2.91	-	2.91	-	2.91
Northern States Power - MN	5600351-Moves Adds Changes	589	Rents	37.09	-	37.09	-	37.09
Northern States Power - MN	5600351-Moves Adds Changes	931	Rents	10.81	-	10.81	-	10.81
Northern States Power - MN	5600382-Rent - Equipment	507	Rents	27.99	-	27.99	-	27.99
Northern States Power - MN	5600382-Rent - Equipment	550	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600382-Rent - Equipment	567	Rents	0.40	-	0.40	-	0.40
Northern States Power - MN	5600382-Rent - Equipment	589	Rents	6.10	-	6.10	-	6.10
Northern States Power - MN	5600382-Rent - Equipment	931	Rents	1.92	-	1.92	-	1.92
Northern States Power - MN	5600431-Lease Costs	507	Rents	197.90	-	197.90	-	197.90
Northern States Power - MN	5600431-Lease Costs	550	Rents	0.09	-	0.09	-	0.09
Northern States Power - MN	5600431-Lease Costs	567	Rents	4.20	-	4.20	-	4.20
Northern States Power - MN	5600431-Lease Costs	589	Rents	36.98	-	36.98	-	36.98
Northern States Power - MN	5600431-Lease Costs	931	Rents	10.40	-	10.40	-	10.40
Northern States Power - MN	5600436-Postage	507	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600721-Environmental Permits and Fees	507	Rents	0.14	-	0.14	-	0.14
Northern States Power - MN	5600721-Environmental Permits and Fees	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600721-Environmental Permits and Fees	589	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	5600726-License Fees and Permits	507	Rents	0.09	-	0.09	-	0.09
Northern States Power - MN	5600726-License Fees and Permits	589	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600778-Removal Salvage	507	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	5600778-Removal Salvage	589	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	5600871-Other	507	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	507	Rents	(0.85)	-	(0.85)	(0.03)	(0.88)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	511	Maintenance of structures	3.55	-	3.55	0.11	3.66
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	512	Maintenance of boiler plant	398.68	-	398.68	11.96	410.64
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	513	Maintenance of electric plant	7.19	-	7.19	0.22	7.41
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	560	Operation supervision and engineering	(411.59)	-	(411.59)	(12.35)	(423.94)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	567	Rents	(0.05)	-	(0.05)	(0.00)	(0.05)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	570	Maintenance of station equipment	11.12	-	11.12	0.33	11.45
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	580	Operation supervision and engineering	2.32	-	2.32	0.07	2.39
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	589	Rents	(0.10)	-	(0.10)	(0.00)	(0.10)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	592	Maintenance of station equipment	7.53	-	7.53	0.23	7.76
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	593	Maintenance of overhead lines	26.27	-	26.27	0.79	27.06
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	903	Customer records and collection expenses	42.13	-	42.13	1.26	43.39
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	931	Rents	0.06	-	0.06	0.00	0.06
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	586	Meter expenses	35.08	-	35.08	1.05	36.13
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	505	Electric expenses	9.98	-	9.98	0.30	10.28

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	585	Street lighting and signal system expenses	0.17	-	0.17	0.01	0.18
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	562	Station expenses	-	-	1.50	0.05	1.55
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	506	Miscellaneous steam power expenses	3.65	-	3.65	0.11	3.76
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	507	Rents	5.88	-	5.88	0.18	6.06
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	512	Maintenance of boiler plant	21.96	-	21.96	0.66	22.62
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	513	Maintenance of electric plant	11.26	-	11.26	0.34	11.60
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	550	Rents	0.02	-	0.02	0.00	0.02
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	560	Operation supervision and engineering	1,865.69	-	1,865.69	55.97	1,921.66
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	567	Rents	0.17	-	0.17	0.01	0.18
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	570	Maintenance of station equipment	11.15	-	11.15	0.33	11.48
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	580	Operation supervision and engineering	0.31	-	0.31	0.01	0.32
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	587	Customer installations expenses	9.59	-	9.59	0.29	9.88
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	588	Miscellaneous distribution expenses	1.79	-	1.79	0.05	1.84
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	589	Rents	1.60	-	1.60	0.05	1.65
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	593	Maintenance of overhead lines	54.84	-	54.84	1.65	56.49
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	903	Customer records and collection expenses	7.44	-	7.44	0.22	7.66
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	931	Rents	0.79	-	0.79	0.02	0.81
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	586	Meter expenses	9.43	-	9.43	0.28	9.71
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	596	Maintenance of street lighting and signal systems	0.26	-	0.26	0.01	0.27
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	502	Steam expenses	0.01	-	0.01	0.00	0.01
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	562	Station expenses	1.11	-	1.11	0.03	1.14
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	598	Maintenance of miscellaneous distribution plant	2.65	-	2.65	0.08	2.73
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	506	Miscellaneous steam power expenses	(1.00)	-	(1.00)	(0.03)	(1.03)
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	507	Rents	(55.08)	-	(55.08)	(1.65)	(56.73)
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	511	Maintenance of structures	0.95	-	0.95	0.03	0.98
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	512	Maintenance of boiler plant	19.41	-	19.41	0.58	19.99
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	513	Maintenance of electric plant	15.41	-	15.41	0.46	15.87
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	560	Operation supervision and engineering	3,128.52	-	3,128.52	93.86	3,222.38
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	567	Rents	(0.56)	-	(0.56)	(0.02)	(0.58)
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	580	Operation supervision and engineering	0.15	-	0.15	0.00	0.15
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	587	Customer installations expenses	3.78	-	3.78	0.11	3.89
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	588	Miscellaneous distribution expenses	1.12	-	1.12	0.03	1.15
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	589	Rents	(15.04)	-	(15.04)	(0.45)	(15.49)
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	593	Maintenance of overhead lines	9.87	-	9.87	0.30	10.17
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	903	Customer records and collection expenses	0.55	-	0.55	0.02	0.57
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	931	Rents	(4.36)	-	(4.36)	(0.13)	(4.49)
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	586	Meter expenses	6.18	-	6.18	0.19	6.37
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	596	Maintenance of street lighting and signal systems	2.44	-	2.44	0.07	2.51
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	585	Street lighting and signal system expenses	0.99	-	0.99	0.03	1.02
Northern States Power - MN	8000023-Prod Labor Non-Bargaining Benefit Grp 4	593	Maintenance of overhead lines	(0.20)	-	(0.20)	(0.01)	(0.21)
Northern States Power - MN	8000023-Prod Labor Non-Bargaining Benefit Grp 4	505	Electric expenses	(0.54)	-	(0.54)	(0.02)	(0.56)
Northern States Power - MN	8000100-Premium	512	Maintenance of boiler plant	(7.20)	-	(7.20)	(0.22)	(7.42)
Northern States Power - MN	8000100-Premium	586	Meter expenses	(0.24)	-	(0.24)	(0.01)	(0.25)
Northern States Power - MN	8000105-Overtime	506	Miscellaneous steam power expenses	0.21	-	0.21	0.01	0.22
Northern States Power - MN	8000105-Overtime	507	Rents	0.59	-	0.59	0.02	0.61
Northern States Power - MN	8000105-Overtime	512	Maintenance of boiler plant	26.81	-	26.81	0.80	27.61
Northern States Power - MN	8000105-Overtime	513	Maintenance of electric plant	2.63	-	2.63	0.08	2.71
Northern States Power - MN	8000105-Overtime	560	Operation supervision and engineering	1,154.75	-	1,154.75	34.64	1,189.39

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Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	8000105-OverTime	567	Rents	0.02	-	0.02	0.00	0.02
Northern States Power - MN	8000105-OverTime	570	Maintenance of station equipment	3.67	-	3.67	0.11	3.78
Northern States Power - MN	8000105-OverTime	580	Operation supervision and engineering	0.02	-	0.02	0.00	0.02
Northern States Power - MN	8000105-OverTime	588	Miscellaneous distribution expenses	0.39	-	0.39	0.01	0.40
Northern States Power - MN	8000105-OverTime	589	Rents	0.14	-	0.14	0.00	0.14
Northern States Power - MN	8000105-OverTime	592	Maintenance of station equipment	(0.18)	-	(0.18)	0.00	(0.19)
Northern States Power - MN	8000105-OverTime	593	Maintenance of overhead lines	36.78	-	36.78	1.10	37.88
Northern States Power - MN	8000105-OverTime	903	Customer records and collection expenses	5.14	-	5.14	0.15	5.29
Northern States Power - MN	8000105-OverTime	931	Rents	0.09	-	0.09	0.00	0.09
Northern States Power - MN	8000105-OverTime	586	Meter expenses	2.35	-	2.35	0.07	2.42
Northern States Power - MN	8000105-OverTime	596	Maintenance of street lighting and signal systems	(0.05)	-	(0.05)	0.00	(0.05)
Northern States Power - MN	8000105-OverTime	585	Street lighting and signal system expenses	0.04	-	0.04	0.00	0.04
Northern States Power - MN	8000105-OverTime	502	Steam expenses	0.02	-	0.02	0.00	0.02
Northern States Power - MN	8000105-OverTime	562	Station expenses	(0.01)	-	(0.01)	0.00	(0.01)
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	506	Miscellaneous steam power expenses	1.65	-	1.65	0.05	1.70
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	507	Rents	3.68	-	3.68	0.11	3.79
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	512	Maintenance of boiler plant	4.08	-	4.08	0.12	4.20
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	513	Maintenance of electric plant	4.29	-	4.29	0.13	4.42
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	550	Rents	0.01	-	0.01	0.00	0.01
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	560	Operation supervision and engineering	660.49	-	660.49	19.81	680.30
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	567	Rents	0.09	-	0.09	0.00	0.09
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	570	Maintenance of station equipment	7.74	-	7.74	0.23	7.97
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	580	Operation supervision and engineering	0.14	-	0.14	0.00	0.14
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	588	Miscellaneous distribution expenses	0.55	-	0.55	0.02	0.57
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	593	Rents	1.00	-	1.00	0.03	1.03
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	903	Customer records and collection expenses	4.12	-	4.12	0.12	4.24
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	931	Rents	0.49	-	0.49	0.01	0.50
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	586	Meter expenses	2.29	-	2.29	0.07	2.36
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	596	Maintenance of street lighting and signal systems	0.10	-	0.10	0.00	0.10
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	502	Steam expenses	0.02	-	0.02	0.00	0.02
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	562	Station expenses	0.51	-	0.51	0.02	0.53
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	598	Maintenance of miscellaneous distribution plant	1.22	-	1.22	0.04	1.26
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	507	Rents	136.78	-	136.78	4.10	140.88
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	550	Rents	0.06	-	0.06	0.00	0.06
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	567	Rents	2.99	-	2.99	0.09	3.08
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	589	Rents	25.38	-	25.38	0.76	26.14
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	931	Rents	6.74	-	6.74	0.20	6.94
Northern States Power - MN	8900005-0010-200662-NonProd Lbr NonBG G1	507	Rents	(12.08)	-	(12.08)	(0.36)	(12.44)
Northern States Power - MN	8900005-0010-200662-NonProd Lbr NonBG G1	567	Rents	(0.10)	-	(0.10)	(0.00)	(0.10)
Northern States Power - MN	8900005-0010-200662-NonProd Lbr NonBG G1	589	Rents	(3.75)	-	(3.75)	(0.11)	(3.86)
Northern States Power - MN	8900005-0010-200662-NonProd Lbr NonBG G1	931	Rents	(1.06)	-	(1.06)	(0.03)	(1.09)
Northern States Power - MN	8900180-0010-200737-Payroll Taxes	408.1	Tax Other Than Income Tax - Payroll	100.98	-	100.98	-	100.98
Northern States Power - MN	8900200-0010-200757-WC - Ins and Other	925	Injuries and damages	12.73	-	12.73	-	12.73
Northern States Power - MN	8903815-0010-IO-Prod Lbr BG Group 6	506	Miscellaneous steam power expenses	(0.56)	-	(0.56)	(0.02)	(0.58)
Northern States Power - MN	8903815-0010-IO-Prod Lbr BG Group 6	512	Maintenance of boiler plant	(1.07)	-	(1.07)	(0.03)	(1.10)
Northern States Power - MN	8903815-0010-IO-Prod Lbr BG Group 6	513	Maintenance of electric plant	(4.65)	-	(4.65)	(0.14)	(4.79)
Northern States Power - MN	8903815-0010-IO-Prod Lbr BG Group 6	514	Maintenance of miscellaneous steam plant	(0.03)	-	(0.03)	(0.00)	(0.03)

Southwestern Public Service Company

All Other Affiliate Billings
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	8903815-0010-IO-Prod Ltr BG Group 6	560	Operation supervision and engineering	(28.03)	-	(28.03)	(0.84)	(28.87)
Northern States Power - MN	8903815-0010-IO-Prod Ltr BG Group 6	580	Operation supervision and engineering	(0.05)	-	(0.05)	(0.00)	(0.05)
Northern States Power - MN	8903815-0010-IO-Prod Ltr BG Group 6	587	Customer installations expenses	(0.29)	-	(0.29)	(0.01)	(0.30)
Northern States Power - MN	8903815-0010-IO-Prod Ltr BG Group 6	588	Miscellaneous distribution expenses	(0.09)	-	(0.09)	(0.00)	(0.09)
Northern States Power - MN	8903815-0010-IO-Prod Ltr BG Group 6	586	Meter expenses	(0.54)	-	(0.54)	(0.02)	(0.56)
Northern States Power - MN	8903815-0010-IO-Prod Ltr BG Group 6	596	Maintenance of street lighting and signal systems	(0.13)	-	(0.13)	(0.00)	(0.13)
Northern States Power - MN	8903816-0010-IO-Other Compensation CWF	506	Miscellaneous steam power expenses	(0.53)	-	(0.53)	(0.02)	(0.55)
Northern States Power - MN	8903816-0010-IO-Other Compensation CWF	512	Maintenance of boiler plant	(0.14)	-	(0.14)	(0.00)	(0.14)
Northern States Power - MN	8903816-0010-IO-Other Compensation CWF	513	Maintenance of electric plant	(3.56)	-	(3.56)	(0.11)	(3.67)
Northern States Power - MN	8903816-0010-IO-Other Compensation CWF	514	Maintenance of miscellaneous steam plant	(0.09)	-	(0.09)	(0.00)	(0.09)
Northern States Power - MN	8903816-0010-IO-Other Compensation CWF	560	Operation supervision and engineering	(24.16)	-	(24.16)	(0.72)	(24.88)
Northern States Power - MN	8903816-0010-IO-Other Compensation CWF	580	Operation supervision and engineering	(0.05)	-	(0.05)	(0.00)	(0.05)
Northern States Power - MN	8903816-0010-IO-Other Compensation CWF	587	Customer installations expenses	(0.15)	-	(0.15)	(0.00)	(0.15)
Northern States Power - MN	8903816-0010-IO-Other Compensation CWF	588	Miscellaneous distribution expenses	(0.05)	-	(0.05)	(0.00)	(0.05)
Northern States Power - MN	8903816-0010-IO-Other Compensation CWF	586	Meter expenses	(0.07)	-	(0.07)	(0.00)	(0.07)
Northern States Power - MN	8903816-0010-IO-Other Compensation CWF	596	Maintenance of street lighting and signal systems	(0.06)	-	(0.06)	(0.00)	(0.06)
Northern States Power - MN	8903818-0010-IO-OverTime	506	Miscellaneous steam power expenses	(0.21)	-	(0.21)	(0.01)	(0.22)
Northern States Power - MN	8903818-0010-IO-OverTime	512	Maintenance of boiler plant	(0.28)	-	(0.28)	(0.01)	(0.29)
Northern States Power - MN	8903818-0010-IO-OverTime	513	Maintenance of electric plant	(0.77)	-	(0.77)	(0.02)	(0.79)
Northern States Power - MN	8903818-0010-IO-OverTime	514	Maintenance of miscellaneous steam plant	(0.17)	-	(0.17)	(0.01)	(0.18)
Northern States Power - MN	8903818-0010-IO-OverTime	560	Operation supervision and engineering	(9.71)	-	(9.71)	(0.29)	(10.00)
Northern States Power - MN	8903818-0010-IO-OverTime	580	Operation supervision and engineering	(0.02)	-	(0.02)	(0.00)	(0.02)
Northern States Power - MN	8903818-0010-IO-OverTime	593	Maintenance of overhead lines	(2.63)	-	(2.63)	(0.08)	(2.71)
Northern States Power - MN	8903818-0010-IO-OverTime	586	Meter expenses	(0.14)	-	(0.14)	(0.00)	(0.14)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	507	Rents	(21.35)	-	(21.35)	(0.64)	(21.99)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	567	Rents	(0.49)	-	(0.49)	(0.01)	(0.50)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	589	Rents	(4.13)	-	(4.13)	(0.12)	(4.25)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	931	Rents	(1.12)	-	(1.12)	(0.03)	(1.15)
Northern States Power - MN	8905005-0010-IO-Facilities-Benefits Wk Comp	925	Injuries and damages	(0.25)	-	(0.25)	-	(0.25)
Northern States Power - MN	8905010-0010-IO-Facilities-Benefits Pens & Ins	926	Employee pensions and benefits	(5.43)	-	(5.43)	-	(5.43)
Northern States Power - MN	8905015-0010-IO-Facilities-Labor Payroll Tax	408.1	Tax Other Than Income Tax - Payroll	(2.29)	-	(2.29)	-	(2.29)
Northern States Power - MN	8905025-0010-IO-Facilities-Consulting	507	Rents	(0.65)	-	(0.65)	-	(0.65)
Northern States Power - MN	8905025-0010-IO-Facilities-Consulting	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8905025-0010-IO-Facilities-Consulting	589	Rents	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - MN	8905025-0010-IO-Facilities-Consulting	931	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8905030-0010-IO-Facilities-Contract Vendor	507	Rents	(3.93)	-	(3.93)	-	(3.93)
Northern States Power - MN	8905030-0010-IO-Facilities-Contract Vendor	567	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8905030-0010-IO-Facilities-Contract Vendor	589	Rents	(0.85)	-	(0.85)	-	(0.85)
Northern States Power - MN	8905030-0010-IO-Facilities-Contract Vendor	931	Rents	(0.27)	-	(0.27)	-	(0.27)
Northern States Power - MN	8905035-0010-IO-Facilities-Materials	507	Rents	(6.46)	-	(6.46)	-	(6.46)
Northern States Power - MN	8905035-0010-IO-Facilities-Materials	567	Rents	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - MN	8905035-0010-IO-Facilities-Materials	589	Rents	(1.45)	-	(1.45)	-	(1.45)
Northern States Power - MN	8905035-0010-IO-Facilities-Materials	931	Rents	(0.44)	-	(0.44)	-	(0.44)
Northern States Power - MN	8905040-0010-IO-Facilities-Employee Expense	507	Rents	0.42	-	0.42	-	0.42
Northern States Power - MN	8905040-0010-IO-Facilities-Employee Expense	589	Rents	0.09	-	0.09	-	0.09
Northern States Power - MN	8905040-0010-IO-Facilities-Employee Expense	931	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	8905045-0010-IO-Facilities-Transportation	507	Rents	(0.86)	-	(0.86)	-	(0.86)
Northern States Power - MN	8905045-0010-IO-Facilities-Transportation	589	Rents	(0.12)	-	(0.12)	-	(0.12)

Southwestern Public Service Company

All Other Affiliate Billings
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	8905045-0010-IO-Facilities-Transportation	931	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	507	Rents	(319.59)	-	(319.59)	-	(319.59)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	550	Rents	(0.23)	-	(0.23)	-	(0.23)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	567	Rents	(5.98)	-	(5.98)	-	(5.98)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	589	Rents	(64.67)	-	(64.67)	-	(64.67)
Northern States Power - MN	8905110-0011-IO-Facilities-Miscellaneous	931	Rents	(19.36)	-	(19.36)	-	(19.36)
Northern States Power - MN	8905110-0011-IO-Facilities-Miscellaneous	507	Rents	(0.51)	-	(0.51)	-	(0.51)
Northern States Power - MN	8905110-0011-IO-Facilities-Miscellaneous	589	Rents	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - MN	8905110-0011-IO-Facilities-Miscellaneous	931	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8905870-0011-800001811012-Fac - Labor	507	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8905890-0011-800001811012-Fac - Contr Labor	507	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8905905-0011-800001811012-Fac - Materials	507	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8906045-0010-800001811018-Fac - Labor	507	Rents	(1.53)	-	(1.53)	-	(1.58)
Northern States Power - MN	8906045-0010-800001811018-Fac - Labor	589	Rents	(0.24)	-	(0.24)	-	(0.01)
Northern States Power - MN	8906045-0010-800001811018-Fac - Labor	931	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8906055-0010-800001811018-Fac - Lbr Ben Pen	926	Employee pensions and benefits	(0.32)	-	(0.32)	-	(0.32)
Northern States Power - MN	8906060-0010-800001811018-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(0.12)	-	(0.12)	-	(0.12)
Northern States Power - MN	8906065-0010-800001811018-Fac - Contr Labor	507	Rents	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - MN	8906065-0010-800001811018-Fac - Contr Labor	589	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8906065-0010-800001811018-Fac - Contr Labor	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906070-0010-800001811018-Fac - Consulting	507	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8906070-0010-800001811018-Fac - Consulting	589	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906075-0010-800001811018-Fac - Contr Vend	507	Rents	(0.25)	-	(0.25)	-	(0.25)
Northern States Power - MN	8906075-0010-800001811018-Fac - Contr Vend	589	Rents	(0.04)	-	(0.04)	-	(0.04)
Northern States Power - MN	8906080-0010-800001811018-Fac - Materials	507	Rents	(0.42)	-	(0.42)	-	(0.42)
Northern States Power - MN	8906080-0010-800001811018-Fac - Materials	589	Rents	(0.08)	-	(0.08)	-	(0.08)
Northern States Power - MN	8906080-0010-800001811018-Fac - Materials	931	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8906105-0010-800001811020-Fac - Labor	507	Rents	(3.20)	-	(3.20)	(0.10)	(3.30)
Northern States Power - MN	8906105-0010-800001811020-Fac - Labor	567	Rents	(0.08)	-	(0.08)	(0.00)	(0.08)
Northern States Power - MN	8906105-0010-800001811020-Fac - Labor	589	Rents	(0.63)	-	(0.63)	(0.02)	(0.65)
Northern States Power - MN	8906105-0010-800001811020-Fac - Labor	931	Rents	(0.15)	-	(0.15)	(0.00)	(0.15)
Northern States Power - MN	8906110-0010-800001811020-Fac - Lbr Ben Inj	925	Injuries and damages	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906115-0010-800001811020-Fac - Lbr Ben Pen	926	Employee pensions and benefits	(0.73)	-	(0.73)	-	(0.73)
Northern States Power - MN	8906120-0010-800001811020-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(0.30)	-	(0.30)	-	(0.30)
Northern States Power - MN	8906125-0010-800001811020-Fac - Contr Labor	507	Rents	(0.21)	-	(0.21)	-	(0.21)
Northern States Power - MN	8906125-0010-800001811020-Fac - Contr Labor	589	Rents	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	8906130-0010-800001811020-Fac - Consulting	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906130-0010-800001811020-Fac - Consulting	507	Rents	(0.08)	-	(0.08)	-	(0.08)
Northern States Power - MN	8906130-0010-800001811020-Fac - Consulting	589	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906135-0010-800001811020-Fac - Contr Vend	507	Rents	(0.51)	-	(0.51)	-	(0.51)
Northern States Power - MN	8906135-0010-800001811020-Fac - Contr Vend	589	Rents	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - MN	8906135-0010-800001811020-Fac - Contr Vend	931	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8906140-0010-800001811020-Fac - Materials	507	Rents	(0.87)	-	(0.87)	-	(0.87)
Northern States Power - MN	8906140-0010-800001811020-Fac - Materials	589	Rents	(0.19)	-	(0.19)	-	(0.19)
Northern States Power - MN	8906140-0010-800001811020-Fac - Materials	931	Rents	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	8906220-0010-800001811141-Fac - Labor	507	Rents	(1.19)	-	(1.19)	(0.04)	(1.23)
Northern States Power - MN	8906220-0010-800001811141-Fac - Labor	589	Rents	(0.22)	-	(0.22)	(0.01)	(0.23)
Northern States Power - MN	8906220-0010-800001811141-Fac - Labor	931	Rents	(0.05)	-	(0.05)	(0.00)	(0.05)

Southwestern Public Service Company

All Other Affiliate Billings
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	8906230-0010-800001811141-Fac - Lbr Ben Pen	926	Employee pensions and benefits	(0.28)	-	(0.28)	-	(0.28)
Northern States Power - MN	8906235-0010-800001811141-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - MN	8906240-0010-800001811141-Fac - Contr Labor	507	Rents	(0.08)	-	(0.08)	-	(0.08)
Northern States Power - MN	8906240-0010-800001811141-Fac - Contr Labor	589	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8906245-0010-800001811141-Fac - Consulting	507	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8906250-0010-800001811141-Fac - Contr Vend	507	Rents	(0.20)	-	(0.20)	-	(0.20)
Northern States Power - MN	8906250-0010-800001811141-Fac - Contr Vend	589	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8906255-0010-800001811141-Fac - Materials	507	Rents	(0.33)	-	(0.33)	-	(0.33)
Northern States Power - MN	8906255-0010-800001811141-Fac - Materials	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8906255-0010-800001811141-Fac - Materials	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906280-0010-800001811144-Fac - Labor	507	Rents	(3.24)	-	(3.24)	(0.10)	(3.34)
Northern States Power - MN	8906280-0010-800001811144-Fac - Labor	567	Rents	(0.09)	-	(0.09)	(0.00)	(0.09)
Northern States Power - MN	8906280-0010-800001811144-Fac - Labor	589	Rents	(0.62)	-	(0.62)	(0.02)	(0.64)
Northern States Power - MN	8906280-0010-800001811144-Fac - Labor	931	Rents	(0.18)	-	(0.18)	(0.01)	(0.19)
Northern States Power - MN	8906285-0010-800001811144-Fac - Lbr Ben Inj	925	Injuries and damages	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906290-0010-800001811144-Fac - Lbr Ben Inj	926	Employee pensions and benefits	(0.77)	-	(0.77)	-	(0.77)
Northern States Power - MN	8906295-0010-800001811144-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(0.32)	-	(0.32)	-	(0.32)
Northern States Power - MN	8906300-0010-800001811144-Fac - Contr Labor	507	Rents	(0.22)	-	(0.22)	-	(0.22)
Northern States Power - MN	8906300-0010-800001811144-Fac - Contr Labor	589	Rents	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	8906300-0010-800001811144-Fac - Contr Labor	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906305-0010-800001811144-Fac - Consulting	507	Rents	(0.09)	-	(0.09)	-	(0.09)
Northern States Power - MN	8906305-0010-800001811144-Fac - Consulting	589	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906310-0010-800001811144-Fac - Contr Vend	507	Rents	(0.60)	-	(0.60)	-	(0.60)
Northern States Power - MN	8906310-0010-800001811144-Fac - Contr Vend	589	Rents	(0.12)	-	(0.12)	-	(0.12)
Northern States Power - MN	8906310-0010-800001811144-Fac - Contr Vend	931	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8906315-0010-800001811144-Fac - Materials	507	Rents	(0.93)	-	(0.93)	-	(0.93)
Northern States Power - MN	8906315-0010-800001811144-Fac - Materials	589	Rents	(0.20)	-	(0.20)	-	(0.20)
Northern States Power - MN	8906315-0010-800001811144-Fac - Materials	931	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8906340-0010-800001811146-Fac - Labor	507	Rents	(5.92)	-	(5.92)	(0.18)	(6.10)
Northern States Power - MN	8906340-0010-800001811146-Fac - Labor	567	Rents	(0.12)	-	(0.12)	(0.00)	(0.12)
Northern States Power - MN	8906340-0010-800001811146-Fac - Labor	589	Rents	(1.14)	-	(1.14)	(0.03)	(1.17)
Northern States Power - MN	8906340-0010-800001811146-Fac - Labor	931	Rents	(0.30)	-	(0.30)	(0.01)	(0.31)
Northern States Power - MN	8906345-0010-800001811146-Fac - Lbr Ben Inj	925	Injuries and damages	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	8906350-0010-800001811146-Fac - Lbr Ben Pen	926	Employee pensions and benefits	(1.38)	-	(1.38)	-	(1.38)
Northern States Power - MN	8906355-0010-800001811146-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(0.54)	-	(0.54)	-	(0.54)
Northern States Power - MN	8906360-0010-800001811146-Fac - Contr Labor	507	Rents	(0.12)	-	(0.12)	-	(0.12)
Northern States Power - MN	8906360-0010-800001811146-Fac - Contr Labor	589	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8906360-0010-800001811146-Fac - Contr Labor	931	Rents	(0.18)	-	(0.18)	-	(0.18)
Northern States Power - MN	8906365-0010-800001811146-Fac - Consulting	507	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8906365-0010-800001811146-Fac - Consulting	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906370-0010-800001811146-Fac - Contr Vend	507	Rents	(1.05)	-	(1.05)	-	(1.05)
Northern States Power - MN	8906370-0010-800001811146-Fac - Contr Vend	589	Rents	(0.21)	-	(0.21)	-	(0.21)
Northern States Power - MN	8906370-0010-800001811146-Fac - Contr Vend	931	Rents	(0.07)	-	(0.07)	-	(0.07)
Northern States Power - MN	8906375-0010-800001811146-Fac - Materials	507	Rents	(1.74)	-	(1.74)	-	(1.74)
Northern States Power - MN	8906375-0010-800001811146-Fac - Materials	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8906375-0010-800001811146-Fac - Materials	589	Rents	(0.36)	-	(0.36)	-	(0.36)
Northern States Power - MN	8906375-0010-800001811146-Fac - Materials	931	Rents	(0.11)	-	(0.11)	-	(0.11)

Southwestern Public Service Company

All Other Affiliate Billings
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	8906875-0010-800001811023-Fac - Labor	507	Rents	(0.03)	-	(0.03)	(0.00)	(0.03)
Northern States Power - MN	8907085-0010-800001811023-Fac - Labor	507	Rents	(1.62)	-	(1.62)	(0.05)	(1.67)
Northern States Power - MN	8907085-0010-800001811023-Fac - Labor	589	Rents	(0.29)	-	(0.29)	(0.01)	(0.30)
Northern States Power - MN	8907085-0010-800001811023-Fac - Labor	931	Rents	(0.06)	-	(0.06)	(0.00)	(0.06)
Northern States Power - MN	8907095-0010-800001811023-Fac - Lbr Ben Pen	926	Employee pensions and benefits	(0.35)	-	(0.35)	-	(0.35)
Northern States Power - MN	8907100-0010-800001811023-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(0.16)	-	(0.16)	-	(0.16)
Northern States Power - MN	8907105-0010-800001811023-Fac - Contr Labor	507	Rents	(0.11)	-	(0.11)	-	(0.11)
Northern States Power - MN	8907105-0010-800001811023-Fac - Contr Labor	589	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8907105-0010-800001811023-Fac - Contr Labor	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8907110-0010-800001811023-Fac - Consulting	507	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8907110-0010-800001811023-Fac - Consulting	589	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8907115-0010-800001811023-Fac - Contr Vend	507	Rents	(0.28)	-	(0.28)	-	(0.28)
Northern States Power - MN	8907115-0010-800001811023-Fac - Contr Vend	589	Rents	(0.04)	-	(0.04)	-	(0.04)
Northern States Power - MN	8907120-0010-800001811023-Fac - Materials	507	Rents	(0.47)	-	(0.47)	-	(0.47)
Northern States Power - MN	8907120-0010-800001811023-Fac - Materials	589	Rents	(0.09)	-	(0.09)	-	(0.09)
Northern States Power - MN	8907120-0010-800001811023-Fac - Materials	931	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8908510-0010-800001811024-Fac - Labor	507	Rents	(13.96)	-	(13.96)	(0.42)	(14.38)
Northern States Power - MN	8908510-0010-800001811024-Fac - Labor	567	Rents	(0.32)	-	(0.32)	(0.01)	(0.33)
Northern States Power - MN	8908510-0010-800001811024-Fac - Labor	589	Rents	(2.73)	-	(2.73)	(0.08)	(2.81)
Northern States Power - MN	8908510-0010-800001811024-Fac - Labor	931	Rents	(0.76)	-	(0.76)	(0.02)	(0.78)
Northern States Power - MN	8908511-0010-800001811024-Fac - Labor	925	Injuries and damages	(0.18)	-	(0.18)	-	(0.18)
Northern States Power - MN	8908512-0010-800001811024-Fac - Lbr Ben Pen	926	Employee pensions and benefits	(3.54)	-	(3.54)	-	(3.54)
Northern States Power - MN	8908513-0010-800001811024-Fac - Lbr PR Tax	408.1	Tax Other Than Income Tax - Payroll	(1.45)	-	(1.45)	-	(1.45)
Northern States Power - MN	8908514-0010-800001811024-Fac - Contr Labor	507	Rents	(1.06)	-	(1.06)	-	(1.06)
Northern States Power - MN	8908514-0010-800001811024-Fac - Contr Labor	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8908514-0010-800001811024-Fac - Contr Labor	589	Rents	(0.27)	-	(0.27)	-	(0.27)
Northern States Power - MN	8908514-0010-800001811024-Fac - Contr Labor	931	Rents	(0.07)	-	(0.07)	-	(0.07)
Northern States Power - MN	8908515-0010-800001811024-Fac - Consulting	507	Rents	(0.43)	-	(0.43)	-	(0.43)
Northern States Power - MN	8908515-0010-800001811024-Fac - Consulting	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - MN	8908515-0010-800001811024-Fac - Consulting	931	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - MN	8908516-0010-800001811024-Fac - Contr Vend	507	Rents	(2.60)	-	(2.60)	-	(2.60)
Northern States Power - MN	8908516-0010-800001811024-Fac - Contr Vend	567	Rents	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - MN	8908516-0010-800001811024-Fac - Contr Vend	589	Rents	(0.55)	-	(0.55)	-	(0.55)
Northern States Power - MN	8908516-0010-800001811024-Fac - Contr Vend	931	Rents	(0.16)	-	(0.16)	-	(0.16)
Northern States Power - MN	8908517-0010-800001811024-Fac - Materials	507	Rents	(4.27)	-	(4.27)	-	(4.27)
Northern States Power - MN	8908517-0010-800001811024-Fac - Materials	567	Rents	(0.07)	-	(0.07)	-	(0.07)
Northern States Power - MN	8908517-0010-800001811024-Fac - Materials	589	Rents	(0.95)	-	(0.95)	-	(0.95)
Northern States Power - MN	8908517-0010-800001811024-Fac - Materials	931	Rents	(0.27)	-	(0.27)	-	(0.27)
Northern States Power - MN	8908616-0011-IO-Other Compensation CWF	507	Rents	(0.01)	-	(0.01)	(0.00)	(0.01)
Northern States Power - MN	8908616-0011-IO-Other Compensation CWF	512	Maintenance of boiler plant	(0.44)	-	(0.44)	(0.01)	(0.45)
Northern States Power - MN	8908616-0011-IO-Other Compensation CWF	586	Meter expenses	(0.22)	-	(0.22)	(0.01)	(0.23)
Northern States Power - MN	8909401-0010-IO-Facilities-Benefits Incentive	507	Rents	(1.13)	-	(1.13)	0.64	(0.49)
Northern States Power - MN	8909401-0010-IO-Facilities-Benefits Incentive	567	Rents	(0.01)	-	(0.01)	0.01	(0.00)
Northern States Power - MN	8909401-0010-IO-Facilities-Benefits Incentive	589	Rents	(0.26)	-	(0.26)	0.15	(0.11)
Northern States Power - MN	8909401-0010-IO-Facilities-Benefits Incentive	931	Rents	(0.06)	-	(0.06)	0.03	(0.03)
Northern States Power - MN	8910055-0010-IO-Facilities-Salvage	507	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	512	Maintenance of boiler plant	(2.00)	-	(2.00)	(0.06)	(2.06)
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	560	Operation supervision and engineering	(28.70)	-	(28.70)	(0.86)	(29.56)

Southwestern Public Service Company

All Other Affiliate Billings
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	593	Maintenance of overhead lines	(7.28)	-	(7.28)	(0.22)	(7.50)
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	903	Customer records and collection expenses	(0.01)	-	(0.45)	(0.01)	(0.46)
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	586	Meter expenses	(0.41)	-	(0.41)	(0.01)	(0.42)
Northern States Power - MN	8903896-0010-IO-Premium	593	Maintenance of overhead lines	(0.04)	-	(0.04)	(0.00)	(0.04)
Northern States Power - MN	8906579-0010-remapped IO-Prod Lbr BG Group 6	903	Customer records and collection expenses	(1.02)	-	(1.02)	(0.03)	(1.05)
Northern States Power - MN	8906590-0010-remapped IO-Overline	903	Customer records and collection expenses	(0.20)	-	(0.20)	(0.01)	(0.21)
Northern States Power - MN	8906596-0010-remapped IO-Other Comp CWF	903	Customer records and collection expenses	(0.86)	-	(0.86)	(0.03)	(0.89)
Northern States Power - MN	8907607-0011-IO-Prod Lbr BG Group 1	512	Maintenance of boiler plant	(0.29)	-	(0.29)	(0.01)	(0.30)
Northern States Power - MN	8907607-0011-IO-Prod Lbr BG Group 1	586	Meter expenses	(0.14)	-	(0.14)	(0.00)	(0.14)
Northern States Power - MN	8907612-0011-IO-Overline	512	Maintenance of boiler plant	(0.27)	-	(0.27)	(0.01)	(0.28)
Northern States Power - MN	8907612-0011-IO-Overline	586	Meter expenses	(0.14)	-	(0.14)	(0.00)	(0.14)
Northern States Power - MN	8908344-0011-IO-Prod Lbr BG Group 6	507	Rents	(0.01)	-	(0.01)	(0.00)	(0.01)
Northern States Power - MN	8908344-0011-IO-Prod Lbr BG Group 6	512	Maintenance of boiler plant	(0.71)	-	(0.71)	(0.02)	(0.73)
Northern States Power - MN	8908344-0011-IO-Prod Lbr BG Group 6	586	Meter expenses	(0.35)	-	(0.35)	(0.01)	(0.36)
Northern States Power - MN	8908509-0010-remapped IO-Other Comp CWF	512	Maintenance of boiler plant	(0.41)	-	(0.41)	(0.01)	(0.42)
Northern States Power - MN	8908509-0010-remapped IO-Other Comp CWF	586	Meter expenses	(0.21)	-	(0.21)	(0.01)	(0.22)
Northern States Power - MN	8910115-0010-201057-Pension & Insurance	926	Employee pensions and benefits	218.85	-	218.85	-	218.85
Northern States Power - MN	8910116-0010-201063-Benefits Non-Service	507	Employee pensions and benefits	54.96	-	54.96	-	54.96
Northern States Power - MN	5600591-Dues - Professional Association	507	Rents	0.07	-	0.07	-	0.07
Northern States Power - MN	5600591-Dues - Professional Association	589	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	8910070-0010-200036-Fleet-Overhead	507	Rents	5.40	-	5.40	-	5.40
Northern States Power - MN	8910070-0010-200036-Fleet-Overhead	567	Rents	0.24	-	0.24	-	0.24
Northern States Power - MN	8910070-0010-200036-Fleet-Overhead	589	Rents	0.76	-	0.76	-	0.76
Northern States Power - MN	8910070-0010-200036-Fleet-Overhead	931	Rents	0.08	-	0.08	-	0.08
Northern States Power - MN	8910070-0010-200036-Fleet-Overhead	586	Meter expenses	992.99	-	992.99	-	992.99
Northern States Power - MN	5600070-Material - Direct Purchase	507	Rents	0.59	-	0.59	-	0.59
Northern States Power - MN	5600070-Material - Direct Purchase	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600070-Material - Direct Purchase	589	Rents	0.14	-	0.14	-	0.14
Northern States Power - MN	5600381-Rent - Space	931	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600381-Rent - Space	507	Rents	0.84	-	0.84	-	0.84
Northern States Power - MN	5600381-Rent - Space	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	5600381-Rent - Space	589	Rents	0.24	-	0.24	-	0.24
Northern States Power - MN	5600381-Rent - Space	931	Rents	0.07	-	0.07	-	0.07
Northern States Power - MN	5600396-Rent - Equipment Customer Case	507	Rents	0.45	-	0.45	-	0.45
Northern States Power - MN	5600396-Rent - Equipment Customer Case	589	Rents	0.13	-	0.13	-	0.13
Northern States Power - MN	5600396-Rent - Equipment Customer Case	931	Rents	0.04	-	0.04	-	0.04
Northern States Power - MN	8906575-0010-remapped IO-Prod Lbr BG Group 1	593	Maintenance of overhead lines	0.06	-	0.06	0.00	0.06
Northern States Power - MN	8906575-0010-remapped IO-Prod Lbr BG Group 1	586	Meter expenses	0.26	-	0.26	0.01	0.27
Northern States Power - MN	8905830-0010-IO-Facilities-Contract Labor	507	Rents	(1.60)	-	(1.60)	-	(1.60)
Northern States Power - MN	8905830-0010-IO-Facilities-Contract Labor	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8905830-0010-IO-Facilities-Contract Labor	589	Rents	(0.42)	-	(0.42)	-	(0.42)
Northern States Power - MN	8905830-0010-IO-Facilities-Contract Labor	931	Rents	(0.13)	-	(0.13)	-	(0.13)
Northern States Power - MN	8906085-0010-remapped IO-Fac - Employee Exp	507	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	8906145-0010-remapped IO-Fac - Employee Exp	507	Rents	0.06	-	0.06	-	0.06
Northern States Power - MN	8906260-0010-remapped IO-Fac - Employee Exp	507	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	8906320-0010-remapped IO-Fac - Employee Exp	507	Rents	0.08	-	0.08	-	0.08
Northern States Power - MN	8906380-0010-remapped IO-Fac - Employee Exp	507	Rents	0.11	-	0.11	-	0.11
Northern States Power - MN	8906380-0010-remapped IO-Fac - Employee Exp	589	Rents	0.01	-	0.01	-	0.01

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	8907125-0010-remapped IO-Fac - Employee Exp	507	Rents	0.02	-	0.02	-	0.02
Northern States Power - MN	8908212-0010-IO-Facilities - Overhead	507	Rents	(0.19)	-	(0.19)	-	(0.19)
Northern States Power - MN	8908212-0010-IO-Facilities - Overhead	589	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8908518-0010-remapped IO-Fac - Employee Exp	507	Rents	0.27	-	0.27	-	0.27
Northern States Power - MN	8908518-0010-remapped IO-Fac - Employee Exp	589	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	8908518-0010-remapped IO-Fac - Employee Exp	931	Rents	0.01	-	0.01	-	0.01
Northern States Power - MN	8910104-0010-IO-Fac-Lbr Benefits Non-Svc	926	Employee pensions and benefits	(3.36)	-	(3.36)	-	(3.36)
Northern States Power - MN	8100551-Fleet-Idle Time	586	Meter expenses	7.20	-	7.20	-	7.20
Northern States Power - MN	8910073-0010-200049-Fleet-Idle Time	586	Meter expenses	84.30	-	84.30	-	84.30
Northern States Power - WI	5540001-Productive Labor	507	Rents	1.46	-	1.46	-	1.50
Northern States Power - WI	5540001-Productive Labor	567	Rents	1.13	-	1.13	-	1.16
Northern States Power - WI	5540001-Productive Labor	570	Maintenance of station equipment	108.80	-	108.80	-	112.06
Northern States Power - WI	5540001-Productive Labor	589	Rents	2.69	-	2.69	-	2.77
Northern States Power - WI	5540001-Productive Labor	593	Maintenance of overhead lines	38.22	-	38.22	-	39.37
Northern States Power - WI	5540001-Productive Labor	903	Customer records and collection expenses	229.72	-	229.72	-	236.61
Northern States Power - WI	5540001-Productive Labor	931	Rents	0.69	-	0.69	-	0.71
Northern States Power - WI	5540001-Productive Labor	586	Meter expenses	129.06	-	129.06	-	132.93
Northern States Power - WI	5540001-Productive Labor	598	Maintenance of miscellaneous distribution plant	598.46	-	598.46	-	616.41
Northern States Power - WI	5540180-Premium Time Labor	570	Maintenance of station equipment	7.72	-	7.72	-	7.95
Northern States Power - WI	5540180-Premium Time Labor	593	Maintenance of overhead lines	1.09	-	1.09	-	1.12
Northern States Power - WI	5540180-Premium Time Labor	903	Customer records and collection expenses	5.52	-	5.52	-	5.69
Northern States Power - WI	5540180-Premium Time Labor	586	Meter expenses	0.40	-	0.40	-	0.41
Northern States Power - WI	5540180-Premium Time Labor	598	Maintenance of miscellaneous distribution plant	10.37	-	10.37	-	10.68
Northern States Power - WI	5540220-Labor Overtime	507	Rents	0.29	-	0.29	-	0.30
Northern States Power - WI	5540220-Labor Overtime	567	Rents	0.25	-	0.25	-	0.26
Northern States Power - WI	5540220-Labor Overtime	570	Maintenance of station equipment	39.59	-	39.59	-	40.78
Northern States Power - WI	5540220-Labor Overtime	589	Rents	0.52	-	0.52	-	0.54
Northern States Power - WI	5540220-Labor Overtime	593	Maintenance of overhead lines	8.05	-	8.05	-	8.29
Northern States Power - WI	5540220-Labor Overtime	903	Customer records and collection expenses	89.97	-	89.97	-	92.67
Northern States Power - WI	5540220-Labor Overtime	931	Rents	0.15	-	0.15	-	0.15
Northern States Power - WI	5540220-Labor Overtime	586	Meter expenses	22.35	-	22.35	-	23.02
Northern States Power - WI	5540220-Labor Overtime	598	Maintenance of miscellaneous distribution plant	138.05	-	138.05	-	142.19
Northern States Power - WI	5540270-Welfare Fund	507	Rents	0.32	-	0.32	-	0.33
Northern States Power - WI	5540270-Welfare Fund	567	Rents	0.26	-	0.26	-	0.27
Northern States Power - WI	5540270-Welfare Fund	589	Rents	0.59	-	0.59	-	0.61
Northern States Power - WI	5540270-Welfare Fund	593	Maintenance of overhead lines	0.50	-	0.50	-	0.52
Northern States Power - WI	5540270-Welfare Fund	903	Customer records and collection expenses	1.21	-	1.21	-	1.25
Northern States Power - WI	5540270-Welfare Fund	931	Rents	0.18	-	0.18	-	0.19
Northern States Power - WI	5600006-Consulting Professional Services Other	507	Rents	0.71	-	0.71	-	0.71
Northern States Power - WI	5600006-Consulting Professional Services Other	567	Rents	0.60	-	0.60	-	0.60
Northern States Power - WI	5600006-Consulting Professional Services Other	589	Rents	1.35	-	1.35	-	1.35
Northern States Power - WI	5600006-Consulting Professional Services Other	931	Rents	0.30	-	0.30	-	0.30
Northern States Power - WI	5600004-Outside Vendor Contract	507	Rents	0.29	-	0.29	-	0.29
Northern States Power - WI	5600004-Outside Vendor Contract	567	Rents	0.22	-	0.22	-	0.22
Northern States Power - WI	5600004-Outside Vendor Contract	589	Rents	0.49	-	0.49	-	0.49
Northern States Power - WI	5600004-Outside Vendor Contract	931	Rents	0.07	-	0.07	-	0.07
Northern States Power - WI	5600066-Materials	507	Rents	(0.38)	-	(0.38)	-	(0.38)
Northern States Power - WI	5600066-Materials	567	Rents	1.81	-	1.81	-	1.81

Southwestern Public Service Company

All Other Affiliate Billings
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forma	Requested Amount (Total Company)
Northern States Power - WI	5600066-Materials	589	Rents	(0.50)	-	(0.50)	-	(0.50)
Northern States Power - WI	5600066-Materials	931	Rents	0.80	-	0.80	-	0.80
Northern States Power - WI	5600206-Employee Expenses Mileage	507	Rents	0.07	-	0.07	-	0.07
Northern States Power - WI	5600206-Employee Expenses Mileage	567	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600206-Employee Expenses Mileage	589	Rents	0.11	-	0.11	-	0.11
Northern States Power - WI	5600216-Employee Expenses Hotel	931	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600216-Employee Expenses Hotel	507	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600216-Employee Expenses Hotel	567	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600216-Employee Expenses Hotel	589	Rents	0.03	-	0.03	-	0.03
Northern States Power - WI	5600241-Employee Expenses Safety Equipment	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600256-Office Supplies	507	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600256-Office Supplies	589	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600261-Workforce Administration Expense	507	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600291-Transportation Fleet Cost	507	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600291-Transportation Fleet Cost	589	Rents	0.03	-	0.03	-	0.03
Northern States Power - WI	5600291-Transportation Fleet Cost	931	Rents	0.03	-	0.03	-	0.03
Northern States Power - WI	5600296-Janitorial - Routine	507	Rents	1.65	-	1.65	-	1.65
Northern States Power - WI	5600296-Janitorial - Routine	567	Rents	1.60	-	1.60	-	1.60
Northern States Power - WI	5600296-Janitorial - Routine	589	Rents	3.15	-	3.15	-	3.15
Northern States Power - WI	5600296-Janitorial - Routine	931	Rents	0.95	-	0.95	-	0.95
Northern States Power - WI	5600301-Janitorial - Special	507	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600301-Janitorial - Special	567	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600301-Janitorial - Special	589	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600306-Fire Life Safety Maintenance	507	Rents	0.15	-	0.15	-	0.15
Northern States Power - WI	5600306-Fire Life Safety Maintenance	567	Rents	0.18	-	0.18	-	0.18
Northern States Power - WI	5600306-Fire Life Safety Maintenance	589	Rents	0.29	-	0.29	-	0.29
Northern States Power - WI	5600306-Fire Life Safety Maintenance	931	Rents	0.09	-	0.09	-	0.09
Northern States Power - WI	5600311-General Interior Exterior Maintenance	507	Rents	6.35	-	6.35	-	6.35
Northern States Power - WI	5600311-General Interior Exterior Maintenance	567	Rents	5.44	-	5.44	-	5.44
Northern States Power - WI	5600311-General Interior Exterior Maintenance	589	Rents	12.07	-	12.07	-	12.07
Northern States Power - WI	5600311-General Interior Exterior Maintenance	931	Rents	3.02	-	3.02	-	3.02
Northern States Power - WI	5600316-Use Costs	507	Rents	2.95	-	2.95	-	2.95
Northern States Power - WI	5600316-Use Costs	567	Rents	3.36	-	3.36	-	3.36
Northern States Power - WI	5600316-Use Costs	589	Rents	5.64	-	5.64	-	5.64
Northern States Power - WI	5600316-Use Costs	931	Rents	2.76	-	2.76	-	2.76
Northern States Power - WI	5600321-Lawn Care Maintenance Costs	507	Rents	0.59	-	0.59	-	0.59
Northern States Power - WI	5600321-Lawn Care Maintenance Costs	567	Rents	0.62	-	0.62	-	0.62
Northern States Power - WI	5600321-Lawn Care Maintenance Costs	589	Rents	1.11	-	1.11	-	1.11
Northern States Power - WI	5600321-Lawn Care Maintenance Costs	931	Rents	0.27	-	0.27	-	0.27
Northern States Power - WI	5600331-Snow Removal Costs	507	Rents	0.21	-	0.21	-	0.21
Northern States Power - WI	5600331-Snow Removal Costs	567	Rents	1.43	-	1.43	-	1.43
Northern States Power - WI	5600331-Snow Removal Costs	589	Rents	0.57	-	0.57	-	0.57
Northern States Power - WI	5600331-Snow Removal Costs	931	Rents	1.82	-	1.82	-	1.82
Northern States Power - WI	5600336-Trash Removal Costs	507	Rents	0.42	-	0.42	-	0.42
Northern States Power - WI	5600336-Trash Removal Costs	567	Rents	0.33	-	0.33	-	0.33
Northern States Power - WI	5600336-Trash Removal Costs	589	Rents	0.70	-	0.70	-	0.70
Northern States Power - WI	5600336-Trash Removal Costs	931	Rents	0.02	-	0.02	-	0.02
Northern States Power - WI	5600341-Water Use Costs	507	Rents	0.52	-	0.52	-	0.52

Southwestern Public Service Company

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - WI	5600341-Water Use Costs	567	Rents	0.34	-	0.34	-	0.34
Northern States Power - WI	5600341-Water Use Costs	589	Rents	0.92	-	0.92	-	0.92
Northern States Power - WI	5600341-Water Use Costs	931	Rents	0.30	-	0.30	-	0.30
Northern States Power - WI	5600351-Moves Adds Changes	507	Rents	0.03	-	0.03	-	0.03
Northern States Power - WI	5600351-Moves Adds Changes	567	Rents	0.53	-	0.53	-	0.53
Northern States Power - WI	5600351-Moves Adds Changes	589	Rents	0.10	-	0.10	-	0.10
Northern States Power - WI	5600351-Moves Adds Changes	931	Rents	0.25	-	0.25	-	0.25
Northern States Power - WI	5600431-L-lease Costs	507	Rents	0.87	-	0.87	-	0.87
Northern States Power - WI	5600431-L-lease Costs	567	Rents	0.70	-	0.70	-	0.70
Northern States Power - WI	5600431-L-lease Costs	589	Rents	1.61	-	1.61	-	1.61
Northern States Power - WI	5600431-L-lease Costs	931	Rents	0.45	-	0.45	-	0.45
Northern States Power - WI	5600436-Postage	931	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	5600726-License Fees and Permits	507	Rents	(0.11)	-	(0.11)	-	(0.11)
Northern States Power - WI	5600726-License Fees and Permits	589	Rents	(0.21)	-	(0.21)	-	(0.21)
Northern States Power - WI	8000000-Prod Labor Bargaining Benefit Group 1	570	Maintenance of station equipment	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - WI	8000000-Prod Labor Bargaining Benefit Group 1	593	Maintenance of overhead lines	10.52	-	10.52	0.32	10.84
Northern States Power - WI	8000000-Prod Labor Bargaining Benefit Group 1	903	Customer records and collection expenses	21.20	-	21.20	0.64	21.84
Northern States Power - WI	8000000-Prod Labor Bargaining Benefit Group 1	586	Meter expenses	6.50	-	6.50	0.20	6.70
Northern States Power - WI	8000005-Prod Labor Bargaining Benefit Group 6	903	Customer records and collection expenses	(0.12)	-	(0.12)	(0.00)	(0.12)
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	567	Rents	(3.06)	-	(3.06)	(0.09)	(3.15)
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	589	Rents	(0.39)	-	(0.39)	(0.01)	(0.40)
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	593	Maintenance of overhead lines	0.21	-	0.21	0.01	0.22
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	903	Customer records and collection expenses	6.04	-	6.04	0.18	6.22
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	931	Rents	(1.34)	-	(1.34)	(0.04)	(1.38)
Northern States Power - WI	8000105-Overtime	570	Maintenance of station equipment	0.15	-	0.15	0.00	0.15
Northern States Power - WI	8000105-Overtime	593	Maintenance of overhead lines	1.55	-	1.55	0.05	1.60
Northern States Power - WI	8000105-Overtime	903	Customer records and collection expenses	8.53	-	8.53	0.26	8.79
Northern States Power - WI	8000115-Other Compensation Craft Welfare Fund	903	Customer records and collection expenses	(0.06)	-	(0.06)	(0.00)	(0.06)
Northern States Power - WI	8900430-0011-200663-NonProd Labor BG G1	507	Rents	0.19	-	0.19	0.01	0.20
Northern States Power - WI	8900430-0011-200663-NonProd Labor BG G1	567	Rents	0.18	-	0.18	0.01	0.19
Northern States Power - WI	8900430-0011-200663-NonProd Labor BG G1	589	Rents	0.33	-	0.33	0.01	0.34
Northern States Power - WI	8900430-0011-200663-NonProd Labor BG G1	931	Rents	0.08	-	0.08	0.00	0.08
Northern States Power - WI	8900435-0011-200663-NonProd Lbr NonBG G1	507	Rents	0.13	-	0.13	0.00	0.13
Northern States Power - WI	8900435-0011-200663-NonProd Lbr NonBG G1	567	Rents	(0.84)	-	(0.84)	(0.03)	(0.87)
Northern States Power - WI	8900435-0011-200663-NonProd Lbr NonBG G1	589	Rents	0.17	-	0.17	0.01	0.18
Northern States Power - WI	8900435-0011-200663-NonProd Lbr NonBG G1	931	Rents	(0.34)	-	(0.34)	(0.01)	(0.35)
Northern States Power - WI	8900600-0011-200738-Payroll Taxes	408.1	Tax Other Than Income Tax - Payroll	0.29	-	0.29	0.29	0.29
Northern States Power - WI	8900600-0011-200758-WC - Ins and Other	925	Injuries and damages	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8905060-0011-IO-Facilities-Labor	507	Rents	(0.16)	-	(0.16)	(0.00)	(0.16)
Northern States Power - WI	8905060-0011-IO-Facilities-Labor	567	Rents	(0.13)	-	(0.13)	(0.00)	(0.13)
Northern States Power - WI	8905060-0011-IO-Facilities-Labor	589	Rents	(0.29)	-	(0.29)	(0.01)	(0.30)
Northern States Power - WI	8905060-0011-IO-Facilities-Labor	931	Rents	(0.08)	-	(0.08)	(0.00)	(0.08)
Northern States Power - WI	8905070-0011-IO-Facilities-Benefits Pens & Ins	926	Employee pensions and benefits	(0.11)	-	(0.11)	-	(0.11)
Northern States Power - WI	8905085-0011-IO-Facilities-Consulting	507	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - WI	8905085-0011-IO-Facilities-Consulting	567	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - WI	8905085-0011-IO-Facilities-Consulting	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - WI	8905085-0011-IO-Facilities-Consulting	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8905090-0011-IO-Facilities-Contract Vendor	507	Rents	(0.04)	-	(0.04)	-	(0.04)

Southwestern Public Service Company

All Other Affiliate Billings

For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - WI	8905090-0011-IO-Facilities-Contract Vendor	567	Rents	(0.04)	-	(0.04)	-	(0.04)
Northern States Power - WI	8905090-0011-IO-Facilities-Contract Vendor	589	Rents	(0.07)	-	(0.07)	-	(0.07)
Northern States Power - WI	8905090-0011-IO-Facilities-Contract Vendor	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8905095-0011-IO-Facilities-Materials	507	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8905095-0011-IO-Facilities-Materials	567	Rents	(0.11)	-	(0.11)	-	(0.11)
Northern States Power - WI	8905095-0011-IO-Facilities-Materials	589	Rents	-	-	-	-	-
Northern States Power - WI	8905095-0011-IO-Facilities-Materials	931	Rents	(0.04)	-	(0.04)	-	(0.04)
Northern States Power - WI	8905110-0011-IO-Facilities-Miscellaneous	507	Rents	(1.71)	-	(1.71)	-	(1.71)
Northern States Power - WI	8905110-0011-IO-Facilities-Miscellaneous	567	Rents	(1.80)	-	(1.80)	-	(1.80)
Northern States Power - WI	8905110-0011-IO-Facilities-Miscellaneous	589	Rents	(3.28)	-	(3.28)	-	(3.28)
Northern States Power - WI	8905110-0011-IO-Facilities-Miscellaneous	931	Rents	(1.10)	-	(1.10)	-	(1.10)
Northern States Power - WI	8905235-0011-IO-Prod Lbr NonBG Grp1	586	Meter expenses	0.08	-	0.08	0.00	0.08
Northern States Power - WI	8908469-0011-800001811029-Fac - Labor	507	Rents	(0.12)	-	(0.12)	(0.00)	(0.12)
Northern States Power - WI	8908469-0011-800001811029-Fac - Labor	567	Rents	(0.09)	-	(0.09)	(0.00)	(0.09)
Northern States Power - WI	8908469-0011-800001811029-Fac - Labor	589	Rents	(0.23)	-	(0.23)	(0.01)	(0.23)
Northern States Power - WI	8908469-0011-800001811029-Fac - Labor	931	Rents	(0.07)	-	(0.07)	(0.00)	(0.07)
Northern States Power - WI	8908471-0011-800001811029-Fac - Lbr Ben Pen	926	Employee pensions and benefits	(0.10)	-	(0.10)	-	(0.10)
Northern States Power - WI	8908474-0011-800001811029-Fac - Consulting	507	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - WI	8908474-0011-800001811029-Fac - Consulting	567	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - WI	8908474-0011-800001811029-Fac - Consulting	589	Rents	(0.04)	-	(0.04)	-	(0.04)
Northern States Power - WI	8908474-0011-800001811029-Fac - Consulting	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8908475-0011-800001811029-Fac - Contr Vend	507	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - WI	8908475-0011-800001811029-Fac - Contr Vend	567	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - WI	8908475-0011-800001811029-Fac - Contr Vend	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - WI	8908475-0011-800001811029-Fac - Contr Vend	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8908476-0011-800001811029-Fac - Materials	507	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8908476-0011-800001811029-Fac - Materials	567	Rents	(0.08)	-	(0.08)	-	(0.08)
Northern States Power - WI	8908476-0011-800001811029-Fac - Materials	589	Rents	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - WI	8908476-0011-800001811029-Fac - Materials	931	Rents	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - WI	8909406-0011-IO-Facilities-Benefits Incentive	567	Rents	(0.05)	-	(0.05)	0.03	(0.02)
Northern States Power - WI	8909406-0011-IO-Facilities-Benefits Incentive	589	Rents	(0.01)	-	(0.01)	0.01	(0.00)
Northern States Power - WI	8909406-0011-IO-Facilities-Benefits Incentive	931	Rents	(0.02)	-	(0.02)	0.01	(0.01)
Northern States Power - WI	8911115-0011-201059-Pension & Insurance	926	Employee pensions and benefits	0.72	-	0.72	-	0.72
Northern States Power - WI	8911116-0011-201065-Benefits Non-Service	926	Employee pensions and benefits	3.12	-	3.12	-	3.12
Northern States Power - WI	8901281-0011-200027-Warehouse - Overhead	567	Rents	0.11	-	0.11	-	0.11
Northern States Power - WI	8901281-0011-200027-Warehouse - Overhead	589	Rents	0.01	-	0.01	-	0.01
Northern States Power - WI	8901281-0011-200027-Warehouse - Overhead	931	Rents	0.05	-	0.05	-	0.05
Northern States Power - WI	8911050-0011-200037-Fleet-Overhead	931	Rents	0.03	-	0.03	-	0.03
Northern States Power - WI	8911046-0011-IO-Facilities - Overhead	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8911104-0011-IO-Fac-Lbr Benefits Non-Svc	926	Employee pensions and benefits	(0.23)	-	(0.23)	-	(0.23)
Public Service Company of Co	5540001-Productive Labor	506	Miscellaneous steam power expenses	1,013.92	-	1,013.92	30.42	1,044.34
Public Service Company of Co	5540001-Productive Labor	511	Maintenance of structures	834.60	-	834.60	25.04	859.64
Public Service Company of Co	5540001-Productive Labor	512	Maintenance of boiler plant	10,097.70	-	10,097.70	302.93	10,400.63
Public Service Company of Co	5540001-Productive Labor	513	Maintenance of electric plant	236.97	-	236.97	7.11	244.08
Public Service Company of Co	5540001-Productive Labor	570	Maintenance of station equipment	1,126.00	-	1,126.00	33.78	1,159.78
Public Service Company of Co	5540001-Productive Labor	580	Operation supervision and engineering	569.12	-	569.12	17.07	586.19
Public Service Company of Co	5540001-Productive Labor	587	Customer installations expenses	534.29	-	534.29	16.03	550.32
Public Service Company of Co	5540001-Productive Labor	588	Miscellaneous distribution expenses	15,907.43	-	15,907.43	477.22	16,384.65

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	5540001-Productive Labor	593	Maintenance of overhead lines	2,388.26	-	2,388.26	71.65	2,459.91
Public Service Company of Co	5540001-Productive Labor	903	Customer records and collection expenses	584.53	-	584.53	17.54	602.07
Public Service Company of Co	5540001-Productive Labor	586	Meter expenses	2,367.66	-	2,367.66	71.03	2,438.69
Public Service Company of Co	5540001-Productive Labor	596	Maintenance of street lighting and signal systems	964.82	-	964.82	28.94	993.76
Public Service Company of Co	5540001-Productive Labor	585	Street lighting and signal system expenses	130.88	-	130.88	3.93	134.81
Public Service Company of Co	5540001-Productive Labor	502	Steam expenses	7.16	-	7.16	0.21	7.37
Public Service Company of Co	5540001-Productive Labor	500	Operation supervision and engineering	268.16	-	268.16	8.04	276.20
Public Service Company of Co	5540001-Productive Labor	562	Station expenses	396.42	-	396.42	11.89	408.31
Public Service Company of Co	5540180-Premium Time Labor	506	Miscellaneous steam power expenses	6.58	-	6.58	0.20	6.78
Public Service Company of Co	5540180-Premium Time Labor	511	Maintenance of structures	25.77	-	25.77	0.77	26.54
Public Service Company of Co	5540180-Premium Time Labor	512	Maintenance of boiler plant	22.84	-	22.84	0.69	23.53
Public Service Company of Co	5540180-Premium Time Labor	513	Maintenance of electric plant	3.11	-	3.11	0.09	3.20
Public Service Company of Co	5540180-Premium Time Labor	570	Maintenance of station equipment	5.95	-	5.95	0.18	6.13
Public Service Company of Co	5540180-Premium Time Labor	580	Operation supervision and engineering	6.23	-	6.23	0.19	6.42
Public Service Company of Co	5540180-Premium Time Labor	587	Customer installations expenses	2.67	-	2.67	0.08	2.75
Public Service Company of Co	5540180-Premium Time Labor	588	Miscellaneous distribution expenses	94.92	-	94.92	2.85	97.77
Public Service Company of Co	5540180-Premium Time Labor	593	Maintenance of overhead lines	24.24	-	24.24	0.73	24.97
Public Service Company of Co	5540180-Premium Time Labor	903	Customer records and collection expenses	7.78	-	7.78	0.23	8.01
Public Service Company of Co	5540180-Premium Time Labor	586	Meter expenses	60.02	-	60.02	1.80	61.82
Public Service Company of Co	5540180-Premium Time Labor	596	Maintenance of street lighting and signal systems	3.59	-	3.59	0.11	3.70
Public Service Company of Co	5540180-Premium Time Labor	585	Street lighting and signal system expenses	1.64	-	1.64	0.05	1.69
Public Service Company of Co	5540180-Premium Time Labor	502	Steam expenses	0.18	-	0.18	0.01	0.19
Public Service Company of Co	5540180-Premium Time Labor	500	Operation supervision and engineering	22.75	-	22.75	0.68	23.43
Public Service Company of Co	5540180-Premium Time Labor	562	Station expenses	3.27	-	3.27	0.10	3.37
Public Service Company of Co	5540220-Labor Overtime	506	Miscellaneous steam power expenses	101.02	-	101.02	3.03	104.05
Public Service Company of Co	5540220-Labor Overtime	511	Maintenance of structures	171.54	-	171.54	5.15	176.69
Public Service Company of Co	5540220-Labor Overtime	512	Maintenance of boiler plant	2,836.39	-	2,836.39	85.09	2,921.48
Public Service Company of Co	5540220-Labor Overtime	513	Maintenance of electric plant	102.94	-	102.94	3.09	106.03
Public Service Company of Co	5540220-Labor Overtime	570	Maintenance of station equipment	493.33	-	493.33	14.80	508.13
Public Service Company of Co	5540220-Labor Overtime	580	Operation supervision and engineering	144.12	-	144.12	4.32	148.44
Public Service Company of Co	5540220-Labor Overtime	587	Customer installations expenses	244.47	-	244.47	7.33	251.80
Public Service Company of Co	5540220-Labor Overtime	588	Miscellaneous distribution expenses	2,699.09	-	2,699.09	80.97	2,780.06
Public Service Company of Co	5540220-Labor Overtime	593	Maintenance of overhead lines	989.87	-	989.87	29.70	1,019.57
Public Service Company of Co	5540220-Labor Overtime	903	Customer records and collection expenses	248.13	-	248.13	7.44	255.57
Public Service Company of Co	5540220-Labor Overtime	586	Meter expenses	1,376.78	-	1,376.78	41.30	1,418.08
Public Service Company of Co	5540220-Labor Overtime	596	Maintenance of street lighting and signal systems	305.92	-	305.92	9.18	315.10
Public Service Company of Co	5540220-Labor Overtime	585	Street lighting and signal system expenses	52.79	-	52.79	1.58	54.37
Public Service Company of Co	5540220-Labor Overtime	502	Steam expenses	2.56	-	2.56	0.08	2.64
Public Service Company of Co	5540220-Labor Overtime	500	Operation supervision and engineering	36.14	-	36.14	1.08	37.22
Public Service Company of Co	5540220-Labor Overtime	562	Station expenses	209.90	-	209.90	6.30	216.20
Public Service Company of Co	5540260-Other Compensation	506	Miscellaneous steam power expenses	1.12	-	1.12	0.03	1.15
Public Service Company of Co	5540260-Other Compensation	512	Maintenance of boiler plant	25.68	-	25.68	0.77	26.45
Public Service Company of Co	5540260-Other Compensation	580	Operation supervision and engineering	1.69	-	1.69	0.05	1.74
Public Service Company of Co	5540260-Other Compensation	587	Customer installations expenses	0.02	-	0.02	0.00	0.02
Public Service Company of Co	5540260-Other Compensation	588	Miscellaneous distribution expenses	109.30	-	109.30	3.28	112.58
Public Service Company of Co	5540260-Other Compensation	593	Maintenance of overhead lines	4.64	-	4.64	0.14	4.78
Public Service Company of Co	5540260-Other Compensation	586	Meter expenses	6.76	-	6.76	0.20	6.96
Public Service Company of Co	5540260-Other Compensation	596	Maintenance of street lighting and signal systems	0.05	-	0.05	0.00	0.05

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	5600001-Contract Labor	507	Rents	12.22	-	12.22	-	12.22
Public Service Company of Co	5600001-Contract Labor	567	Rents	0.10	-	0.10	-	0.10
Public Service Company of Co	5600001-Contract Labor	589	Rents	8.62	-	8.62	-	8.62
Public Service Company of Co	5600001-Contract Labor	931	Rents	2.20	-	2.20	-	2.20
Public Service Company of Co	5600006-Consulting Professional Services Other	507	Rents	(2.80)	-	(2.80)	-	(2.80)
Public Service Company of Co	5600006-Consulting Professional Services Other	567	Rents	0.13	-	0.13	-	0.13
Public Service Company of Co	5600006-Consulting Professional Services Other	589	Rents	(1.50)	-	(1.50)	-	(1.50)
Public Service Company of Co	5600006-Consulting Professional Services Other	931	Rents	(0.65)	-	(0.65)	-	(0.65)
Public Service Company of Co	5600041-Outside Vendor Contract	507	Rents	34.15	-	34.15	-	34.15
Public Service Company of Co	5600041-Outside Vendor Contract	567	Rents	2.29	-	2.29	-	2.29
Public Service Company of Co	5600041-Outside Vendor Contract	589	Rents	34.32	-	34.32	-	34.32
Public Service Company of Co	5600041-Outside Vendor Contract	931	Rents	4.68	-	4.68	-	4.68
Public Service Company of Co	5600066-Materials	507	Rents	22.38	-	22.38	-	22.38
Public Service Company of Co	5600066-Materials	567	Rents	0.92	-	0.92	-	0.92
Public Service Company of Co	5600066-Materials	589	Rents	19.76	-	19.76	-	19.76
Public Service Company of Co	5600066-Materials	931	Rents	3.64	-	3.64	-	3.64
Public Service Company of Co	5600141-Network Services	507	Rents	0.08	-	0.08	-	0.08
Public Service Company of Co	5600141-Network Services	589	Rents	0.05	-	0.05	-	0.05
Public Service Company of Co	5600216-Employee Expenses Hotel	507	Rents	0.31	-	0.31	-	0.31
Public Service Company of Co	5600216-Employee Expenses Hotel	567	Rents	0.01	-	0.01	-	0.01
Public Service Company of Co	5600216-Employee Expenses Hotel	589	Rents	0.24	-	0.24	-	0.24
Public Service Company of Co	5600221-Employee Expenses Meals	507	Rents	0.04	-	0.04	-	0.04
Public Service Company of Co	5600221-Employee Expenses Meals	589	Rents	0.06	-	0.06	-	0.06
Public Service Company of Co	5600251-Employee Expense Personal Communicatio	507	Rents	0.04	-	0.04	-	0.04
Public Service Company of Co	5600251-Employee Expense Personal Communicatio	589	Rents	0.02	-	0.02	-	0.02
Public Service Company of Co	5600291-Transportation Fleet Cost	507	Rents	0.16	-	0.16	-	0.16
Public Service Company of Co	5600291-Transportation Fleet Cost	567	Rents	0.02	-	0.02	-	0.02
Public Service Company of Co	5600291-Transportation Fleet Cost	589	Rents	0.09	-	0.09	-	0.09
Public Service Company of Co	5600296-Janitorial - Routine	507	Rents	90.37	-	90.37	-	90.37
Public Service Company of Co	5600296-Janitorial - Routine	567	Rents	8.08	-	8.08	-	8.08
Public Service Company of Co	5600296-Janitorial - Routine	589	Rents	84.87	-	84.87	-	84.87
Public Service Company of Co	5600296-Janitorial - Routine	931	Rents	9.78	-	9.78	-	9.78
Public Service Company of Co	5600301-Janitorial - Special	507	Rents	0.13	-	0.13	-	0.13
Public Service Company of Co	5600301-Janitorial - Special	589	Rents	0.08	-	0.08	-	0.08
Public Service Company of Co	5600306-Fire Life Safety Maintenance	507	Rents	0.01	-	0.01	-	0.01
Public Service Company of Co	5600306-Fire Life Safety Maintenance	589	Rents	0.02	-	0.02	-	0.02
Public Service Company of Co	5600311-General Interior Exterior Maintenance	507	Rents	370.99	-	370.99	-	370.99
Public Service Company of Co	5600311-General Interior Exterior Maintenance	567	Rents	30.82	-	30.82	-	30.82
Public Service Company of Co	5600311-General Interior Exterior Maintenance	589	Rents	356.89	-	356.89	-	356.89
Public Service Company of Co	5600311-General Interior Exterior Maintenance	931	Rents	43.84	-	43.84	-	43.84
Public Service Company of Co	5600316-Use Costs	507	Rents	143.21	-	143.21	-	143.21
Public Service Company of Co	5600316-Use Costs	567	Rents	14.69	-	14.69	-	14.69
Public Service Company of Co	5600316-Use Costs	589	Rents	123.55	-	123.55	-	123.55
Public Service Company of Co	5600316-Use Costs	931	Rents	12.50	-	12.50	-	12.50
Public Service Company of Co	5600331-Snow Removal Costs	507	Rents	135.15	-	135.15	-	135.15
Public Service Company of Co	5600331-Snow Removal Costs	567	Rents	13.65	-	13.65	-	13.65
Public Service Company of Co	5600331-Snow Removal Costs	589	Rents	97.85	-	97.85	-	97.85
Public Service Company of Co	5600331-Snow Removal Costs	931	Rents	10.70	-	10.70	-	10.70

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	5600336-Trash Removal Costs	507	Rents	36.37	-	36.37	-	36.37
Public Service Company of Co	5600336-Trash Removal Costs	567	Rents	2.99	-	2.99	-	2.99
Public Service Company of Co	5600336-Trash Removal Costs	589	Rents	32.57	-	32.57	-	32.57
Public Service Company of Co	5600336-Trash Removal Costs	931	Rents	4.03	-	4.03	-	4.03
Public Service Company of Co	5600341-Water Use Costs	507	Rents	23.09	-	23.09	-	23.09
Public Service Company of Co	5600341-Water Use Costs	567	Rents	1.62	-	1.62	-	1.62
Public Service Company of Co	5600341-Water Use Costs	589	Rents	21.05	-	21.05	-	21.05
Public Service Company of Co	5600341-Water Use Costs	931	Rents	2.85	-	2.85	-	2.85
Public Service Company of Co	5600351-Moves Adds Changes	507	Rents	50.28	-	50.28	-	50.28
Public Service Company of Co	5600351-Moves Adds Changes	567	Rents	4.74	-	4.74	-	4.74
Public Service Company of Co	5600351-Moves Adds Changes	589	Rents	46.29	-	46.29	-	46.29
Public Service Company of Co	5600351-Moves Adds Changes	931	Rents	5.19	-	5.19	-	5.19
Public Service Company of Co	5600382-Rent - Equipment	507	Rents	2.02	-	2.02	-	2.02
Public Service Company of Co	5600382-Rent - Equipment	567	Rents	0.35	-	0.35	-	0.35
Public Service Company of Co	5600382-Rent - Equipment	589	Rents	5.41	-	5.41	-	5.41
Public Service Company of Co	5600382-Rent - Equipment	931	Rents	0.34	-	0.34	-	0.34
Public Service Company of Co	5600431-Lease Costs	507	Rents	139.69	-	139.69	-	139.69
Public Service Company of Co	5600431-Lease Costs	567	Rents	14.84	-	14.84	-	14.84
Public Service Company of Co	5600431-Lease Costs	589	Rents	145.46	-	145.46	-	145.46
Public Service Company of Co	5600431-Lease Costs	931	Rents	14.05	-	14.05	-	14.05
Public Service Company of Co	5600436-Postage	507	Rents	0.02	-	0.02	-	0.02
Public Service Company of Co	5600436-Postage	567	Rents	0.01	-	0.01	-	0.01
Public Service Company of Co	5600436-Postage	589	Rents	0.05	-	0.05	-	0.05
Public Service Company of Co	5600726-License Fees and Permits	507	Rents	0.05	-	0.05	-	0.05
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	589	Rents	0.03	-	0.03	-	0.03
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	506	Miscellaneous steam power expenses	44.28	-	44.28	1.33	45.61
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	511	Maintenance of structures	22.54	-	22.54	0.68	23.22
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	512	Maintenance of boiler plant	581.31	-	581.31	17.44	598.75
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	513	Maintenance of electric plant	2.28	-	2.28	0.07	2.35
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	570	Maintenance of station equipment	48.42	-	48.42	1.45	49.87
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	580	Operation supervision and engineering	7.53	-	7.53	0.23	7.76
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	587	Customer installations expenses	7.04	-	7.04	0.21	7.25
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	588	Miscellaneous distribution expenses	1,778.11	-	1,778.11	53.34	1,831.45
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	593	Maintenance of overhead lines	239.46	-	239.46	7.18	246.64
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	903	Customer records and collection expenses	30.47	-	30.47	0.91	31.38
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	586	Meter expenses	188.42	-	188.42	5.65	194.07
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	596	Maintenance of street lighting and signal systems	19.09	-	19.09	0.57	19.66
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	585	Street lighting and signal system expenses	5.73	-	5.73	0.17	5.90
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	502	Steam expenses	0.08	-	0.08	0.00	0.08
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	500	Operation supervision and engineering	0.88	-	0.88	0.03	0.91
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	562	Station expenses	19.73	-	19.73	0.59	20.32
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	506	Miscellaneous steam power expenses	29.87	-	29.87	0.90	30.77
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	507	Rents	(4.35)	-	(4.35)	(0.13)	(4.48)
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	512	Maintenance of boiler plant	337.93	-	337.93	10.14	348.07
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	567	Rents	(0.29)	-	(0.29)	(0.01)	(0.30)
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	570	Maintenance of station equipment	3.04	-	3.04	0.09	3.13
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	580	Operation supervision and engineering	0.18	-	0.18	0.01	0.19
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	587	Customer installations expenses	(0.37)	-	(0.37)	(0.01)	(0.38)

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	588	Miscellaneous distribution expenses	17.05	-	17.05	0.51	17.56
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	589	Rents	(16.74)	-	(16.74)	(0.50)	(17.24)
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	593	Maintenance of overhead lines	53.75	-	53.75	1.61	55.36
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	903	Customer records and collection expenses	0.27	-	0.27	0.01	0.28
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	931	Rents	(1.48)	-	(1.48)	(0.04)	(1.52)
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	586	Meter expenses	1.27	-	1.27	0.04	1.31
Public Service Company of Co	8000100-Premium	512	Maintenance of boiler plant	0.42	-	0.42	0.01	0.43
Public Service Company of Co	8000100-Premium	513	Maintenance of electric plant	0.24	-	0.24	0.01	0.25
Public Service Company of Co	8000100-Premium	570	Maintenance of station equipment	0.08	-	0.08	0.00	0.08
Public Service Company of Co	8000100-Premium	588	Miscellaneous distribution expenses	1.68	-	1.68	0.05	1.73
Public Service Company of Co	8000100-Premium	593	Maintenance of overhead lines	0.08	-	0.08	0.00	0.08
Public Service Company of Co	8000100-Premium	903	Customer records and collection expenses	0.03	-	0.03	0.00	0.03
Public Service Company of Co	8000100-Premium	586	Meter expenses	2.15	-	2.15	0.06	2.21
Public Service Company of Co	8000100-Premium	596	Maintenance of street lighting and signal systems	(0.27)	-	(0.27)	(0.01)	(0.28)
Public Service Company of Co	8000105-Overtime	512	Maintenance of boiler plant	120.73	-	120.73	3.62	124.35
Public Service Company of Co	8000105-Overtime	513	Maintenance of electric plant	24.68	-	24.68	0.74	25.42
Public Service Company of Co	8000105-Overtime	570	Maintenance of station equipment	4.37	-	4.37	0.13	4.50
Public Service Company of Co	8000105-Overtime	580	Operation supervision and engineering	0.21	-	0.21	0.01	0.22
Public Service Company of Co	8000105-Overtime	588	Miscellaneous distribution expenses	175.76	-	175.76	5.27	181.03
Public Service Company of Co	8000105-Overtime	593	Maintenance of overhead lines	18.38	-	18.38	0.55	18.93
Public Service Company of Co	8000105-Overtime	903	Customer records and collection expenses	2.42	-	2.42	0.07	2.49
Public Service Company of Co	8000105-Overtime	586	Meter expenses	100.15	-	100.15	3.00	103.15
Public Service Company of Co	8000105-Overtime	596	Maintenance of street lighting and signal systems	(0.40)	-	(0.40)	(0.01)	(0.41)
Public Service Company of Co	8000105-Overtime	502	Steam expenses	0.02	-	0.02	0.00	0.02
Public Service Company of Co	8000105-Overtime	562	Station expenses	0.10	-	0.10	0.00	0.10
Public Service Company of Co	8000110-Other Compensation	512	Maintenance of boiler plant	(2.55)	-	(2.55)	(0.08)	(2.63)
Public Service Company of Co	8000110-Other Compensation	580	Operation supervision and engineering	(0.15)	-	(0.15)	(0.00)	(0.15)
Public Service Company of Co	8000110-Other Compensation	588	Miscellaneous distribution expenses	(78.14)	-	(78.14)	(2.34)	(80.48)
Public Service Company of Co	8000110-Other Compensation	593	Maintenance of overhead lines	(2.33)	-	(2.33)	(0.07)	(2.40)
Public Service Company of Co	8000110-Other Compensation	586	Meter expenses	(1.55)	-	(1.55)	(0.05)	(1.60)
Public Service Company of Co	8900645-0012-200664-NonProd Lbr NonBG G1	507	Rents	1.16	-	1.16	0.03	1.19
Public Service Company of Co	8900645-0012-200664-NonProd Lbr NonBG G1	567	Rents	(0.05)	-	(0.05)	(0.00)	(0.05)
Public Service Company of Co	8900645-0012-200664-NonProd Lbr NonBG G1	589	Rents	(2.74)	-	(2.74)	(0.08)	(2.82)
Public Service Company of Co	8900645-0012-200664-NonProd Lbr NonBG G1	931	Rents	(0.03)	-	(0.03)	(0.00)	(0.03)
Public Service Company of Co	8900810-0012-200739-Payroll Taxes	408.1	Tax Other Than Income Tax - Payroll	0.15	-	0.15	-	0.15
Public Service Company of Co	8900830-0012-200759-WC - Ins and Other	925	Injuries and damages	(0.09)	-	(0.09)	-	(0.09)
Public Service Company of Co	8900840-0012-200764-Annual Incentive	507	Rents	0.16	-	0.16	(0.09)	0.07
Public Service Company of Co	8900840-0012-200764-Annual Incentive	567	Rents	(0.01)	-	(0.01)	0.01	(0.00)
Public Service Company of Co	8900840-0012-200764-Annual Incentive	589	Rents	(0.38)	-	(0.38)	0.21	(0.17)
Public Service Company of Co	8900840-0012-200764-Annual Incentive	931	Rents	(0.01)	-	(0.01)	0.01	(0.00)
Public Service Company of Co	8906400-0012-IO-Facilities-Labor	507	Rents	(1.89)	-	(1.89)	(0.06)	(1.95)
Public Service Company of Co	8906400-0012-IO-Facilities-Labor	567	Rents	(0.07)	-	(0.07)	(0.00)	(0.07)
Public Service Company of Co	8906400-0012-IO-Facilities-Labor	589	Rents	(1.71)	-	(1.71)	(0.05)	(1.76)
Public Service Company of Co	8906400-0012-IO-Facilities-Labor	931	Rents	(0.30)	-	(0.30)	(0.01)	(0.31)
Public Service Company of Co	8906405-0012-IO-Facilities-Benefits Wk Comp	925	Injuries and damages	0.01	-	0.01	-	0.01
Public Service Company of Co	8906410-0012-IO-Facilities-Benefits Pens & Ins	926	Employee pensions and benefits	(0.88)	-	(0.88)	-	(0.88)
Public Service Company of Co	8906415-0012-IO-Facilities-Labor Payroll Tax	408.1	Tax Other Than Income Tax - Payroll	(0.25)	-	(0.25)	-	(0.25)
Public Service Company of Co	8906420-0012-IO-Facilities-Contract Labor	507	Rents	(0.73)	-	(0.73)	-	(0.73)

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	8906420-0012-IO-Facilities-Contract Labor	589	Rents	(0.57)	-	(0.57)	-	(0.57)
Public Service Company of Co	8906420-0012-IO-Facilities-Contract Labor	931	Rents	(0.15)	-	(0.15)	-	(0.15)
Public Service Company of Co	8906425-0012-IO-Facilities-Consulting	507	Rents	0.13	-	0.13	-	0.13
Public Service Company of Co	8906425-0012-IO-Facilities-Consulting	567	Rents	(0.01)	-	(0.01)	-	(0.01)
Public Service Company of Co	8906425-0012-IO-Facilities-Consulting	589	Rents	0.03	-	0.03	-	0.03
Public Service Company of Co	8906425-0012-IO-Facilities-Consulting	931	Rents	0.02	-	0.02	-	0.02
Public Service Company of Co	8906430-0012-IO-Facilities-Contract Vendor	507	Rents	(3.69)	-	(3.69)	-	(3.69)
Public Service Company of Co	8906430-0012-IO-Facilities-Contract Vendor	567	Rents	(0.13)	-	(0.13)	-	(0.13)
Public Service Company of Co	8906430-0012-IO-Facilities-Contract Vendor	589	Rents	(3.90)	-	(3.90)	-	(3.90)
Public Service Company of Co	8906430-0012-IO-Facilities-Contract Vendor	931	Rents	(0.67)	-	(0.67)	-	(0.67)
Public Service Company of Co	8906435-0012-IO-Facilities-Materials	507	Rents	(2.11)	-	(2.11)	-	(2.11)
Public Service Company of Co	8906435-0012-IO-Facilities-Materials	567	Rents	(0.05)	-	(0.05)	-	(0.05)
Public Service Company of Co	8906435-0012-IO-Facilities-Materials	589	Rents	(2.16)	-	(2.16)	-	(2.16)
Public Service Company of Co	8906435-0012-IO-Facilities-Materials	931	Rents	(0.40)	-	(0.40)	-	(0.40)
Public Service Company of Co	8906440-0012-IO-Facilities-Employee Expense	507	Rents	0.53	-	0.53	-	0.53
Public Service Company of Co	8906440-0012-IO-Facilities-Employee Expense	589	Rents	0.20	-	0.20	-	0.20
Public Service Company of Co	8906440-0012-IO-Facilities-Employee Expense	931	Rents	0.09	-	0.09	-	0.09
Public Service Company of Co	8906445-0012-IO-Facilities-Transportation	507	Rents	(0.02)	-	(0.02)	-	(0.02)
Public Service Company of Co	8906445-0012-IO-Facilities-Transportation	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Public Service Company of Co	8906450-0012-IO-Facilities-Miscellaneous	507	Rents	(127.03)	-	(127.03)	-	(127.03)
Public Service Company of Co	8906450-0012-IO-Facilities-Miscellaneous	567	Rents	(5.47)	-	(5.47)	-	(5.47)
Public Service Company of Co	8906450-0012-IO-Facilities-Miscellaneous	589	Rents	(118.06)	-	(118.06)	-	(118.06)
Public Service Company of Co	8906450-0012-IO-Facilities-Miscellaneous	931	Rents	(20.44)	-	(20.44)	-	(20.44)
Public Service Company of Co	8907155-0012-800001811037-Fac - Labor	507	Rents	(0.19)	-	(0.19)	(0.01)	(0.20)
Public Service Company of Co	8907155-0012-800001811037-Fac - Labor	589	Rents	(0.17)	-	(0.17)	(0.01)	(0.18)
Public Service Company of Co	8907155-0012-800001811037-Fac - Labor	931	Rents	(0.03)	-	(0.03)	(0.00)	(0.03)
Public Service Company of Co	8907175-0012-800001811037-Fac - Contr Labor	926	Employee pensions and benefits	(0.07)	-	(0.07)	-	(0.07)
Public Service Company of Co	8907175-0012-800001811037-Fac - Contr Labor	507	Rents	(0.06)	-	(0.06)	-	(0.06)
Public Service Company of Co	8907175-0012-800001811037-Fac - Contr Labor	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Public Service Company of Co	8907175-0012-800001811037-Fac - Contr Labor	931	Rents	(0.01)	-	(0.01)	-	(0.01)
Public Service Company of Co	8907180-0012-800001811037-Fac - Consulting	507	Rents	0.02	-	0.02	-	0.02
Public Service Company of Co	8907180-0012-800001811037-Fac - Consulting	589	Rents	0.02	-	0.02	-	0.02
Public Service Company of Co	8907185-0012-800001811037-Fac - Contr Vend	507	Rents	(0.42)	-	(0.42)	-	(0.42)
Public Service Company of Co	8907185-0012-800001811037-Fac - Contr Vend	589	Rents	(0.43)	-	(0.43)	-	(0.43)
Public Service Company of Co	8907185-0012-800001811037-Fac - Contr Vend	931	Rents	(0.07)	-	(0.07)	-	(0.07)
Public Service Company of Co	8908313-0012-IO-Prod Lbr BG Group 1	512	Maintenance of boiler plant	36.56	-	36.56	1.10	37.66
Public Service Company of Co	8908313-0012-IO-Prod Lbr BG Group 1	586	Meter expenses	0.15	-	0.15	0.00	0.15
Public Service Company of Co	8909411-0012-IO-Facilities-Benefits Incentive	507	Rents	(0.17)	-	(0.17)	0.10	(0.07)
Public Service Company of Co	8909411-0012-IO-Facilities-Benefits Incentive	589	Rents	(0.33)	-	(0.33)	0.19	(0.14)
Public Service Company of Co	8909411-0012-IO-Facilities-Benefits Incentive	931	Rents	(0.03)	-	(0.03)	0.02	(0.01)
Public Service Company of Co	8908618-0012-remapped IO-Prod Lbr BG Group 11	596	Maintenance of street lighting and signal systems	0.42	-	0.42	0.01	0.43
Public Service Company of Co	8912115-0012-201060-Pension & Insurance	926	Employee pensions and benefits	(2.57)	-	(2.57)	-	(2.57)
Public Service Company of Co	8912116-0012-201066-Benefits Non-Service	926	Employee pensions and benefits	0.14	-	0.14	-	0.14
Public Service Company of Co	5600031-Consulting Legal Regulatory	507	Rents	0.06	-	0.06	-	0.06
Public Service Company of Co	5600031-Consulting Legal Regulatory	589	Rents	-	-	-	-	-
Public Service Company of Co	5600031-Consulting Legal Regulatory	931	Rents	0.01	-	0.01	-	0.01
Public Service Company of Co	8912054-0012-200038-Fleet-Overhead	507	Rents	0.43	-	0.43	-	0.43
Public Service Company of Co	8912054-0012-200038-Fleet-Overhead	567	Rents	0.14	-	0.14	-	0.14

Southwestern Public Service Company
All Other Affiliate Billings
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	8912054-0012-200038-Fleet-Overhead	587	Customer installations expenses	39.12	-	39.12	-	39.12
Public Service Company of Co	8912054-0012-200038-Fleet-Overhead	589	Rents	1.08	-	1.08	-	1.08
Public Service Company of Co	8907195-0012-remapped IO-Fac - Employee Exp	507	Rents	0.07	-	0.07	-	0.07
Public Service Company of Co	8907195-0012-remapped IO-Fac - Employee Exp	589	Rents	0.03	-	0.03	-	0.03
Public Service Company of Co	8907195-0012-remapped IO-Fac - Employee Exp	931	Rents	0.01	-	0.01	-	0.01
Public Service Company of Co	8908782-0012-IO-Facilities - Overhead	507	Rents	(0.04)	-	(0.04)	-	(0.04)
Public Service Company of Co	8908782-0012-IO-Facilities - Overhead	589	Rents	(0.06)	-	(0.06)	-	(0.06)
Public Service Company of Co	8912104-0012-IO-Fac-Lbr Benefits Non-Svc	926	Employee pensions and benefits	(0.40)	-	(0.40)	-	(0.40)
Public Service Company of Co	8903872-0013-IO-Prod Lbr BG Group 1	586	Meter expenses	(0.15)	-	(0.15)	(0.00)	(0.15)
Public Service Company of Co	8100550-Fleet-Base Rates	587	Customer installations expenses	1.72	-	1.72	-	1.72
Public Service Company of Co	8912056-0012-200047-Fleet-Idle Time	587	Customer installations expenses	(8.54)	-	(8.54)	-	(8.54)
Public Service Company of Co	8912058-0012-200055-Fleet-Idle Time	587	Customer installations expenses	(0.10)	-	(0.10)	-	(0.10)
Public Service Company of Co	8907190-0012-remapped IO-Fac - Materials	507	Rents	(0.24)	-	(0.24)	-	(0.24)
Public Service Company of Co	8907190-0012-remapped IO-Fac - Materials	589	Rents	(0.23)	-	(0.23)	-	(0.23)
Public Service Company of Co	8907190-0012-remapped IO-Fac - Materials	931	Rents	(0.04)	-	(0.04)	-	(0.04)
			Total	\$ 190,598.01	\$ -	\$ 190,598.01	\$ 5,523.30	\$ 196,121.31

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

Southwestern Public Service Company

XES Billings to SPS before Pro Forma Adjustments by Affiliate Class Witness
For the Twelve Months Ended June 30, 2019

(A) Witness	(B) Affiliate Class	(C) Direct	(D) Allocated	(E) Per Book Amount
Adam Dietenberger	Chief Customer and Innovation Officer	\$ 77,573.19	\$ 6,302,092.88	\$ 6,379,666.07
Adam Dietenberger	Chief Executive Officer	18,843.95	999,590.06	1,018,434.01
Adam Dietenberger	Chief Financial Officer	-	204,296.61	204,296.61
Adam Dietenberger	Controller	2,299,676.10	2,468,148.59	4,767,824.69
Adam Dietenberger	Corporate Other	1,813,365.91	(373,865.57)	1,439,500.34
Adam Dietenberger	Financial Planning	1,728,032.12	1,719,180.91	3,447,213.04
Adam Dietenberger	Investor Relations	-	228,278.22	228,278.22
Adam Dietenberger	Risk Management and Audit Services	59,986.66	1,027,170.25	1,087,156.91
Adam Dietenberger	Tax Services	200,355.29	568,691.95	769,047.24
Adam Dietenberger	Treasurer	244,391.12	2,482,907.10	2,727,298.22
Angelene Hennes-Ghelf	Corporate Secretary & Executive Services	80,020.72	1,298,296.26	1,378,316.98
Bennie Weeks	Resource Planning	551,184.38	201,425.02	752,609.40
Casey Meeks	Distribution Business Operations	497,680.00	140,889.69	638,569.70
Casey Meeks	Distribution Electric Engineering	108,202.59	161,131.34	269,333.93
Casey Meeks	Distribution Planning & Performance	125,903.97	27,401.92	153,305.89
Casey Meeks	Gas Operations	131,410.40	56.06	131,466.46
Casey Meeks	VP Distribution Operations	404,128.03	145,818.90	549,946.92
Casey Meeks	Vegetation Management & Pole Program	405,579.87	-	405,579.87
David Harkness	Business Systems	5,817,737.72	30,032,489.10	35,850,226.82
David Low	ES Environmental	1,574,742.87	252,581.94	1,827,324.81
David Low	ES Performance Optimization	7,694,822.49	764,770.03	8,459,592.52
David Low	ES Projects	754,960.72	183,449.03	938,409.75
David Low	ES VP Energy Supply	110.56	153,821.21	153,931.77
David Low	ES VP Operations	166,159.15	320,700.46	486,859.61
Gary O'Hara	Supply Chain	1,138,077.70	307,894.85	1,445,972.55
James Altman	GC Claims	231,015.44	22,235.51	253,250.95
James Altman	GC Legal Services	965,377.29	1,348,936.59	2,314,313.88
James Altman	GC VP General Counsel	12,739.32	125,302.40	138,041.72
Jeff Lyng	Policy & Regulatory Compliance	263,671.03	632,286.83	895,957.86
Jeffrey Butler	OS Senior VP - Commercial Operations	3,607,701.84	1,075,973.76	4,683,675.60
Lawrence Bick	Aviation & Travel Services	-	839,614.03	839,614.03
Lawrence Bick	Property Services	12,173,842.10	-	12,173,842.10
Lawrence Bick	Workforce Relations & Safety	1,376,817.71	807,024.25	2,183,841.96
Michael Knoll	Human Resources	137,262.09	2,390,488.13	2,527,750.22
Michael Knoll	SS Company Benefits	(100,856.83)	8,206,443.44	8,105,586.61
Michelle Edwards	Customer Care	51,028.92	3,428,816.07	3,479,844.99
Perry Foster	Transmission & Substations	6,292,851.07	3,801,193.71	10,094,044.78
Shawn White	Marketing	34,745.68	685,041.06	719,786.73
Steve Brown	Enterprise Security	679,026.60	2,997,380.67	3,676,407.27
William Grant	Corporate Giving	-	36,851.08	36,851.08
William Grant	PSCo President	48,845.22	-	48,845.22
William Grant	SPS President	886.77	-	886.77
William Grant	Strategic Revenue Initiatives	-	227,127.61	227,127.61
Total		\$ 51,667,899.76	\$ 76,241,931.97	\$ 127,909,831.73

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

Southwestern Public Service Company

Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Proformas	Requested Amount (Total Company)	% of Class Charges
1	Chief Customer and Innovation Officer	200148 - Business Systems	Number of Computers	\$ 97.54	\$ 53.85	\$ 43.69	\$ -	\$ 43.69	\$ 337.84	\$ 381.53	0.01%
2	Chief Customer and Innovation Officer	200163 - Employee Communications	Number of Employees	14,942.48	12,795.44	2,147.04	-	2,147.04	(81.72)	2,065.32	0.04%
3	Chief Customer and Innovation Officer	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	93,666.68	81,525.80	12,140.88	-	12,140.88	-	12,140.88	0.23%
4	Chief Customer and Innovation Officer	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	446,285.19	388,727.37	57,557.82	-	57,557.82	(29,835.51)	27,722.31	0.52%
5	Chief Customer and Innovation Officer	200153 - Customer Safety Advertising/Information Costs	Number of Customers	798,118.86	742,511.73	55,607.13	-	55,607.13	(1,673.16)	53,933.97	1.01%
6	Chief Customer and Innovation Officer	200077 - Branding Direct		2,028,553.28	1,950,980.09	77,573.19	-	77,573.19	(15,307.79)	62,265.40	1.17%
7	Chief Customer and Innovation Officer	200077 - Branding	Assets/Revenue/No. of employees	8,301,806.87	7,227,950.68	1,073,856.19	(15.37)	1,073,840.82	(955,783.73)	118,057.09	2.22%
8	Chief Customer and Innovation Officer	200176 - Marketing & Sales	Revenue	3,190,035.66	2,691,647.53	498,388.13	(29.67)	498,358.46	(6,121.41)	492,237.04	9.24%
9	Chief Customer and Innovation Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	35,669,045.00	31,063,891.01	4,605,153.99	(2,756.94)	4,602,397.05	(43,291.74)	4,559,105.30	85.57%
10	Chief Customer and Innovation Officer	Chief Customer and Innovation Officer Total		\$ 50,542,551.56	\$ 44,160,083.51	\$ 6,382,468.05	(2,801.98)	\$ 6,379,666.07	\$ (1,051,757.22)	\$ 5,327,908.84	100.00%
11	Chief Executive Officer	200101 - Legal - Opco's - Gas	Assets/Revenue/No. of employees	\$ 293,719.50	\$ 293,719.50	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
12	Chief Executive Officer	Direct		714,856.44	696,012.49	18,843.95	-	18,843.95	-	18,843.95	1.65%
13	Chief Executive Officer	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	-	-	-	-	-	139,438.80	139,438.80	12.18%
14	Chief Executive Officer	200088 - Acctg, Rptg, Tax OpCos Elec	Assets/Revenue/No. of employees	2,142,740.85	1,832,306.37	310,434.48	(58,031.84)	252,402.64	-	252,402.64	22.05%
15	Chief Executive Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	6,059,555.93	5,276,166.34	783,389.59	(36,202.17)	747,187.42	(13,261.59)	733,925.83	64.12%

Southwestern Public Service Company

Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(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	Proformas	Requested Amount (Total Company)	% of Class Charges
16	Chief Executive Officer Total			\$ 9,210,872.72	\$ 8,098,204.70	\$ 1,112,668.02	\$ (94,234.01)	\$ 1,018,434.01	\$ 126,177.21	\$ 1,144,611.22	100.00%
17	Chief Financial Officer	Direct		\$ 34,079.74	\$ 34,079.74	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
18	Chief Financial Officer	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	1,596,648.00	1,390,661.21	205,986.79	(1,690.18)	204,296.61	(7,083.47)	197,213.15	100.00%
19	Chief Financial Officer Total			\$ 1,630,727.74	\$ 1,424,740.95	\$ 205,986.79	\$ (1,690.18)	\$ 204,296.61	\$ (7,083.47)	\$ 197,213.15	100.00%
20	Controller	200105 - Acctg, Rptg, Tax - MN, WI	Assets/Revenue/No. of employees	\$ 382,811.35	\$ 382,811.35	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
21	Controller	200106 - Acctg, Rptg, Tax - MN, WI Elec	Assets/Revenue/No. of employees	577,736.38	577,736.38	-	-	-	-	-	0.00%
22	Controller	200173 - Gen/Prop Trading - Back Office	Prop Trading Hours	7,357.02	5,668.42	1,688.60	-	1,688.60	(61.89)	1,626.71	0.04%
23	Controller	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	45,671.43	39,015.40	6,656.03	-	6,656.03	(9.76)	6,646.27	0.14%
24	Controller	200080 - Capital Asset Acctg	Assets/Revenue/No. of employees	62,693.11	53,636.76	9,056.35	-	9,056.35	(373.29)	8,683.06	0.19%
25	Controller	200088 - Acctg, Rptg, Tax - OpCos Elec	Assets/Revenue/No. of employees	246,112.11	210,479.00	35,633.11	(75.67)	35,557.44	(1,264.91)	34,292.53	0.74%
26	Controller	200133 - Prop Trading - Back Office	Joint Operating Agreement	276,949.39	214,545.01	62,404.38	-	62,404.38	(2,561.33)	59,843.05	1.30%
27	Controller	200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	4,397,126.34	3,759,965.47	637,160.87	(118.22)	637,042.65	(26,076.64)	610,966.01	13.25%
28	Controller	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	13,295,348.13	11,579,331.68	1,716,016.44	(273.31)	1,715,743.13	(35,219.35)	1,680,523.78	36.44%
29	Controller	Direct		7,108,194.34	4,808,182.10	2,300,012.24	(336.14)	2,299,676.10	(90,417.78)	2,209,258.32	47.90%
30	Controller Total			\$ 26,399,999.59	\$ 21,631,371.56	\$ 4,768,628.03	\$ (803.34)	\$ 4,767,824.69	\$ (155,984.96)	\$ 4,611,839.73	100.00%
31	Corporate Other	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	\$ (2,300,569.50)	\$ (1,968,507.29)	\$ (332,062.21)	\$ (522.00)	\$ (332,584.21)	\$ -	\$ (332,584.21)	-23.10%
32	Corporate Other	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	(249,041.57)	(217,032.52)	(32,009.05)	(1,776.10)	(33,785.15)	-	(33,785.15)	-2.35%
33	Corporate Other	200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	(48,386.24)	(40,890.03)	(7,496.21)	-	(7,496.21)	-	(7,496.21)	-0.52%

Southwestern Public Service Company

Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Proformas	(K) Requested Amount (Total Company)	(L) % of Class Charges
34	Corporate Other	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	(4,389,481.60)	(3,822,240.03)	(567,241.57)	567,241.57	-	-	-	0.00%
35	Corporate Other	200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	(12,348.64)	(10,755.32)	(1,593.32)	1,593.32	-	-	-	0.00%
36	Corporate Other	Direct		16,649,363.67	14,275,684.65	2,373,679.02	(560,313.11)	1,813,365.91	-	1,813,365.91	125.97%
37	Corporate Other Total			\$ 9,649,536.12	\$ 8,216,259.46	\$ 1,433,276.66	\$ 6,223.68	\$ 1,439,500.34	\$ -	\$ 1,439,500.34	100.00%
38	Financial Planning	200102 - Gas Dist FERC 880	Assets/Revenue/No. of employees	\$ 12,405.04	\$ 12,405.04	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
39	Financial Planning	200106 - Actg, Rptg, Tax - MN, WI Elec	Assets/Revenue/No. of employees	606,483.23	606,483.23	-	-	-	-	-	0.00%
40	Financial Planning	200079 - Federal Lobbying	Assets/Revenue/No. of employees	11,008.41	9,573.77	1,434.64	(1,301.72)	132.92	-	132.92	0.00%
41	Financial Planning	200121 - Elec Dist, Gas Dist, & Gas Trans FERC 588, 880, 859	ElecDstPlnt GasTranPlnt GasDstPlnt	7,598.39	6,984.35	614.04	-	614.04	-	614.04	0.02%
42	Financial Planning	200098 - Transm Elec FERC 566	Assets/Revenue/No. of employees	34,787.06	29,788.61	4,998.45	-	4,998.45	(218.69)	4,779.77	0.14%
43	Financial Planning	200126 - Customer & Field Operations Constr, Oper & Maint	ElcTrm ElcDst GasTrm GasDst Plnt	352,553.36	295,081.12	57,472.24	-	57,472.24	(2,012.09)	55,460.15	1.67%
44	Financial Planning	200070 - Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of employees	567,205.57	494,017.98	73,187.60	-	73,187.60	(2,372.82)	70,814.78	2.14%
45	Financial Planning	200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	539,620.22	461,503.92	78,116.30	-	78,116.30	(2,517.14)	75,599.16	2.28%
46	Financial Planning	200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	715,650.75	623,316.87	92,333.88	-	92,333.88	(3,434.36)	88,899.52	2.68%
47	Financial Planning	200178 - Rates & Regulation	Revenue	1,426,998.48	1,191,055.06	235,943.42	(580.17)	235,363.25	(8,747.83)	226,615.42	6.84%
48	Financial Planning	200088 - Actg, Rptg, Tax - OpCos Elec	Assets/Revenue/No. of employees	1,766,612.87	1,510,616.32	255,996.55	(58.81)	255,937.74	(8,310.99)	247,626.75	7.47%
49	Financial Planning	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	3,508,208.97	3,055,166.97	453,042.00	(478.12)	452,563.88	(17,896.31)	434,667.57	13.11%
50	Financial Planning	200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	3,234,560.05	2,766,001.09	468,558.96	(98.35)	468,460.61	(17,989.12)	450,471.49	13.59%

Southwestern Public Service Company

Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
51	Financial Planning	Direct		7,771,043.92	6,043,011.80	1,728,032.12	-	1,728,032.12	(69,000.14)	1,659,031.99	50.05%
52	Financial Planning Total			\$ 20,554,736.32	\$ 17,105,006.11	\$ 3,449,730.21	\$ (2,517.17)	\$ 3,447,213.04	\$ (132,499.48)	\$ 3,314,713.56	100.00%
53	Investor Relations	Direct		52,064.57	52,064.57	-	-	-	-	-	0.00%
54	Investor Relations	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	-	-	-	-	-	51,607.57	51,607.57	18.71%
55	Investor Relations	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	1,770,057.37	1,541,473.13	228,584.24	(306.02)	228,278.22	(4,099.54)	224,178.68	81.29%
56	Investor Relations Total			\$ 1,822,121.94	\$ 1,593,537.70	\$ 228,584.24	\$ (306.02)	\$ 228,278.22	\$ 47,508.03	\$ 275,786.25	100.00%
57	Risk Management and Audit Services	200100 - Audit Services - OpCos - Gas	Assets/Revenue/No. of employees	\$ 34,970.15	\$ 34,970.15	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
58	Risk Management and Audit Services	200079 - Federal Lobbying	Assets/Revenue/No. of employees	184,030.81	160,183.49	23,847.32	(22,851.65)	995.67	-	995.67	0.09%
59	Risk Management and Audit Services	200089 - Audit Services - OpCos	Assets/Revenue/No. of employees	94,035.48	80,395.14	13,640.33	-	13,640.33	(509.02)	13,131.31	1.25%
60	Risk Management and Audit Services	200088 - Acctg, Rptg, Tax - OpCos Elec	Assets/Revenue/No. of employees	162,508.36	138,959.20	23,549.16	-	23,549.16	(941.38)	22,607.78	2.16%
61	Risk Management and Audit Services	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	321,281.82	279,935.38	41,346.44	-	41,346.44	(604.82)	40,741.62	3.89%
62	Risk Management and Audit Services	200174 - Gen/Prop Trading - Mid Office	Prop Trading Hours	197,814.69	151,232.80	46,581.89	-	46,581.89	(1,925.50)	44,656.39	4.26%

Southwestern Public Service Company

Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Proformas	Requested Amount (Total Company)	% of Class Charges
	Risk Management and Audit Services	Direct		546,876.40	486,889.74	59,986.66	-	59,986.66	(2,745.95)	57,240.71	5.46%
63	Risk Management and Audit Services	200134 - Prop Trading - Frt/Mid Office	Joint Operating Agreement	940,555.86	727,716.54	212,839.32	-	212,839.32	(8,860.58)	203,978.75	19.46%
64	Risk Management and Audit Services	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	2,642,043.68	2,301,142.40	340,901.28	(32.31)	340,868.97	(10,909.14)	329,959.83	31.47%
65	Risk Management and Audit Services	200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	2,397,438.55	2,049,937.44	347,501.11	(152.65)	347,348.46	(12,224.92)	335,123.55	31.96%
66											
67	Risk Management and Audit Services Total			\$ 7,521,555.80	\$ 6,411,362.28	\$ 1,110,193.52	\$ (23,036.61)	\$ 1,087,156.91	\$ (38,721.31)	\$ 1,048,435.60	100.00%
	Tax Services	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	\$ 1,158,901.47	\$ 1,009,359.26	\$ 149,542.21	\$ (65.67)	\$ 149,476.54	\$ (5,357.16)	\$ 144,119.38	19.29%
68											
69	Tax Services	Direct		1,063,149.49	862,794.20	200,355.29	-	200,355.29	(8,105.02)	192,250.27	25.74%
70	Tax Services	200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	2,960,352.64	2,531,426.04	428,926.59	(9,711.18)	419,215.41	(8,584.68)	410,630.73	54.97%
71	Tax Services Total			\$ 5,182,403.59	\$ 4,403,579.50	\$ 778,824.09	\$ (9,776.85)	\$ 769,047.24	\$ (22,046.85)	\$ 747,000.39	100.00%
72	Treasurer	200090 - Risk Mgmt - OpCos	Assets/Revenue/No. of employees	\$ 875.96	\$ 749.46	\$ 126.50	\$ -	\$ 126.50	\$ -	\$ 126.50	0.00%
73	Treasurer	200091 - Captive Insurance	Assets/Revenue/No. of employees	104,019.71	88,809.78	15,209.93	-	15,209.93	(2,276.01)	12,933.92	0.48%
74	Treasurer	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	1,340,176.77	1,167,291.25	172,885.52	-	172,885.52	(2,712.36)	170,173.16	6.30%
75	Treasurer	Direct		3,226,574.11	2,550,801.93	675,772.18	(431,381.06)	244,391.12	(6,725.19)	237,665.93	8.79%
76	Treasurer	200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	2,826,962.23	2,462,344.39	364,617.85	(161.80)	364,456.05	(12,534.52)	351,921.53	13.02%
77	Treasurer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	3,711,431.16	3,232,671.48	478,759.68	-	478,759.68	-	478,759.68	17.71%

Southwestern Public Service Company

Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
78	Treasurer	200084 - Risk Management	Assets/Revenue/No. of employees	10,023,641.13	8,572,171.70	1,451,469.43	-	1,451,469.43	-	1,451,469.43	53.70%
79	Treasurer Total			\$ 21,233,681.07	\$ 18,074,839.99	\$ 3,158,841.08	\$ (431,542.86)	\$ 2,727,298.22	\$ (24,248.08)	\$ 2,703,050.14	100.00%
80	Corporate Secretary & Executive Services	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,724.10)	\$ (1,724.10)	-0.15%
81	Corporate Secretary & Executive Services	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of employees	1,082,829.61	943,552.45	139,277.16	(63.17)	139,213.99	(139,438.80)	(224.81)	-0.02%
82	Corporate Secretary & Executive Services	200078 - Governmental Affairs	Assets/Revenue/No. of employees	1,123.00	977.70	145.30	-	145.30	-	145.30	0.01%
83	Corporate Secretary & Executive Services	200176 - Marketing & Sales	Revenue	2,329.77	1,965.94	363.83	-	363.83	(107.23)	256.60	0.02%
84	Corporate Secretary & Executive Services	200077 - Branding	Assets/Revenue/No. of employees	43,263.24	37,672.73	5,590.51	-	5,590.51	(82.09)	5,508.42	0.48%
85	Corporate Secretary & Executive Services	200088 - Acctg, Rptg, Tax OpCos Elec	Assets/Revenue/No. of employees	63,725.64	54,522.50	9,203.14	-	9,203.14	-	9,203.14	0.80%
86	Corporate Secretary & Executive Services	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of employees	768,533.63	669,449.62	99,084.01	-	99,084.01	(51,656.02)	47,427.99	4.14%
87	Corporate Secretary & Executive Services	Direct		1,842,699.14	1,762,678.42	80,020.72	-	80,020.72	(3,269.84)	76,750.88	6.70%
88	Corporate Secretary & Executive Services	200070 - Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of employees	1,124,360.78	979,332.79	145,027.99	(128.76)	144,899.23	(5,743.51)	139,155.72	12.15%

Southwestern Public Service Company

Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Proformas	(K) Requested Amount (Total Company)	(L) % of Class Charges
89	Corporate Secretary & Executive Services	200163 - Employee Communications	Number of Employees	1,782,009.28	1,525,892.00	256,117.28	(17.70)	256,099.58	(8,565.69)	247,533.89	21.61%
90	Corporate Secretary & Executive Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	2,031,861.19	1,769,722.34	262,138.85	(972.42)	261,166.43	(9,854.70)	251,311.73	21.94%
91	Corporate Secretary & Executive Services	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	2,966,241.43	2,583,385.10	382,856.32	(326.08)	382,530.24	(12,205.46)	370,324.78	32.32%
92	Corporate Secretary & Executive Services Total			\$ 11,708,976.70	\$ 10,329,151.60	\$ 1,379,825.11	\$ (1,508.13)	\$ 1,378,316.98	\$ (232,647.43)	\$ 1,145,669.54	100.00%
93	Resource Planning	200135 - Energy Supply Business Resources	MWH Generation	\$ 5,164.82	\$ 4,001.98	\$ 1,162.84	\$ -	\$ 1,162.84	\$ -	\$ 1,162.84	0.16%
94	Resource Planning	200136 - Energy Markets - Fuel	MWH Generation	892,261.28	690,130.72	202,130.56	(1,868.38)	200,262.18	(7,444.94)	192,817.24	26.69%
95	Resource Planning	Direct		2,621,851.91	2,070,667.53	551,184.38	-	551,184.38	(22,859.89)	528,324.49	73.14%
96	Resource Planning Total			\$ 3,519,278.01	\$ 2,764,800.23	\$ 754,477.78	\$ (1,868.38)	\$ 752,609.40	\$ (30,304.83)	\$ 722,304.57	100.00%
97	Distribution Business Operations	200127 - Distribution Gas FERC 870 (E&S)	Gas Distribution Plant	\$ 95,012.39	\$ 95,012.39	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
98	Distribution Business Operations	200117 - Distribution Elec FERC 586	Electric Distribution Plant	74,872.80	65,987.17	8,885.63	-	8,885.63	(268.58)	8,617.05	1.40%
99	Distribution Business Operations	200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	141,862.04	125,054.25	16,807.79	(11.76)	16,796.03	(779.16)	16,016.87	2.60%
100	Distribution Business Operations	200126 - Customer & Field Operations Constr, Oper & Maint	ElcTm ElcDst GasTm GasDst Plnt	706,772.58	591,564.55	115,208.03	-	115,208.03	(6,915.82)	108,292.21	17.59%
101	Distribution Business Operations	Direct		9,465,783.53	8,967,832.94	497,950.58	(270.58)	497,680.00	(14,827.85)	482,852.16	78.41%
102	Distribution Business Operations Total			\$ 10,484,303.34	\$ 9,845,451.30	\$ 638,852.04	\$ (282.34)	\$ 638,569.70	\$ (22,791.40)	\$ 615,778.29	100.00%

Southwestern Public Service Company

Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Proformas	Requested Amount (Total Company)	% of Class Charges
103	Distribution Electric Engineering	200127 - Distribution Gas FERC 870 (E&S)	Gas Distribution Plant	\$ 1,226.00	\$ 1,226.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
104	Distribution Electric Engineering	Direct		2,402,544.41	2,294,323.46	108,220.95	(18.36)	108,202.59	(9,085.84)	99,116.74	38.90%
105	Distribution Electric Engineering	200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	1,359,797.98	1,198,610.19	161,187.79	(56.45)	161,131.34	(5,422.98)	155,708.36	61.10%
106	Distribution Electric Engineering Total			\$ 3,763,568.39	\$ 3,494,159.64	\$ 269,408.74	\$ (74.81)	\$ 269,333.93	\$ (14,508.82)	\$ 254,825.11	100.00%
107	Distribution Planning & Performance	200126 - Customer & Field Operations Constr, Oper & Maint	ElcTrm ElcDst GasTrm GasDst Plnt	\$ 192,070.33	\$ 160,733.22	\$ 31,337.11	\$ (3,935.19)	\$ 27,401.92	\$ (3,276.12)	\$ 24,125.80	16.67%
108	Distribution Planning & Performance	Direct		1,852,047.03	1,726,143.05	125,903.97	-	125,903.97	(5,275.16)	120,628.82	83.33%
109	Distribution Planning & Performance Total			\$ 2,044,117.36	\$ 1,886,876.27	\$ 157,241.08	\$ (3,935.19)	\$ 153,305.89	\$ (8,551.27)	\$ 144,754.62	100.00%
110	Gas Operations	200126 - Customer & Field Operations Constr, Oper & Maint	ElcTrm ElcDst GasTrm GasDst Plnt	\$ 344.49	\$ 288.43	\$ 56.06	\$ -	\$ 56.06	\$ (56.06)	\$ -	0.00%
111	Gas Operations	200127 - Distribution Gas FERC 870 (E&S)	Gas Distribution Plant	3,223,178.05	3,223,178.05	-	-	-	-	-	0.00%
112	Gas Operations	200130 - Transmission Gas FERC 850 (E&S)	Gas Transmission Plant	1,627,172.24	1,627,172.24	-	-	-	-	-	0.00%
113	Gas Operations	Direct		11,195,325.56	11,063,821.01	131,504.55	(94.15)	131,410.40	(9,765.01)	121,645.39	100.00%
114	Gas Operations Total			\$ 16,046,020.34	\$ 15,914,459.73	\$ 131,560.61	\$ (94.15)	\$ 131,466.46	\$ (9,821.07)	\$ 121,645.39	100.00%
115	VP Distribution Operations	200153 - Customer Safety Advertising/Information Costs	Number of Customers	\$ 15,140.50	\$ 14,082.72	\$ 1,057.78	\$ -	\$ 1,057.78	\$ -	\$ 1,057.78	0.20%
116	VP Distribution Operations	200126 - Customer & Field Operations Constr, Oper & Maint	ElcTrm ElcDst GasTrm GasDst Plnt	888,126.29	743,291.89	144,834.40	(73.28)	144,761.12	(6,545.43)	138,215.69	26.27%
117	VP Distribution Operations	Direct		4,174,530.98	3,770,402.95	404,128.03	-	404,128.03	(17,179.84)	386,948.19	73.53%
118	VP Distribution Operations Total			\$ 5,077,797.77	\$ 4,527,777.56	\$ 550,020.20	\$ (73.28)	\$ 549,946.92	\$ (23,725.27)	\$ 526,221.65	100.00%

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Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
119	Vegetation Management & Pole Program	Direct		\$ 1,870,790.75	\$ 1,465,204.25	\$ 405,586.50	\$ (6.63)	\$ 405,579.87	\$ (14,806.89)	\$ 390,772.98	100.00%
120	Vegetation Management & Pole Program	Vegetation Management & Pole Program	Total	\$ 1,870,790.75	\$ 1,465,204.25	\$ 405,586.50	\$ (6.63)	\$ 405,579.87	\$ (14,806.89)	\$ 390,772.98	100.00%
121	Business Systems	200118 - EMS Distribution - FERC 581	Electric Distribution Plant	\$ (3,927.18)	\$ (3,462.59)	\$ (464.59)	\$ -	\$ (464.59)	\$ -	\$ (464.59)	0.00%
122	Business Systems	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of employees	77.96	67.91	10.05	-	10.05	(10.05)	-	0.00%
123	Business Systems	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of employees	311.84	271.67	40.17	-	40.17	(40.17)	-	0.00%
124	Business Systems	200070 - Corporate Strategy & Bus Dev - Corporate Governance	Assets/Revenue/No. of employees	233.88	203.76	30.12	-	30.12	(30.12)	-	0.00%
125	Business Systems	200076 - Xcel Foundation	Assets/Revenue/No. of employees	482.74	420.44	62.30	-	62.30	(62.30)	-	0.00%
126	Business Systems	200077 - Branding	Assets/Revenue/No. of employees	155.92	135.80	20.12	-	20.12	(20.12)	-	0.00%
127	Business Systems	200078 - Governmental Affairs	Assets/Revenue/No. of employees	77.87	67.82	10.05	-	10.05	(10.05)	-	0.00%
128	Business Systems	200083 - Finance & Treasury	Assets/Revenue/No. of employees	77.96	66.71	11.25	-	11.25	(11.25)	-	0.00%
129	Business Systems	200084 - Risk Management	Assets/Revenue/No. of employees	77.96	66.70	11.26	-	11.26	(11.26)	-	0.00%
130	Business Systems	200088 - Acctg, Rptg, Tax - OpCos Elec	Assets/Revenue/No. of employees	194.90	166.76	28.14	-	28.14	(28.14)	-	0.00%
131	Business Systems	200094 - Supply Chain	Assets/Revenue/No. of employees	77.96	66.70	11.26	-	11.26	(11.26)	-	0.00%
132	Business Systems	200123 - Transm Elec FERC 561.5	Electric Transmission Plant	38.98	27.45	11.53	-	11.53	(11.53)	-	0.00%
133	Business Systems	200125 - Transm Elec 560 NSPM & NSPW	Electric Transmission Plant	77.96	77.96	-	-	-	-	-	0.00%
134	Business Systems	200127 - Distribution Gas FERC 870 (E&S)	Gas Distribution Plant	712.53	712.53	-	-	-	-	-	0.00%
135	Business Systems	200128 - Distribution Gas FERC 880 (MISC)	Gas Distribution Plant	141,387.97	141,387.97	-	-	-	-	-	0.00%

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For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
136	Business Systems	200131 - Gas SCADA	Gas Trans Plant Gas	930,602.18	930,602.18	-	-	-	-	-	0.00%
137	Business Systems	200132 - Payment and Reporting	Invoice Transactions	220.69	199.13	21.56	-	21.56	(21.56)	-	0.00%
138	Business Systems	200152 - Customer Care 902	Number of Customers	584.70	543.88	40.82	-	40.82	(40.82)	-	0.00%
139	Business Systems	200153 - Customer Safety Advertising/Information Costs	Number of Customers	38.98	36.25	2.73	-	2.73	(2.73)	-	0.00%
140	Business Systems	200156 - Customer Care 901	Number of Customers	38.98	36.25	2.73	-	2.73	(2.73)	-	0.00%
141	Business Systems	200158 - Customer Care South 903	Number of Customers	272.86	239.91	32.95	-	32.95	(32.95)	-	0.00%
142	Business Systems	200159 - Customer Service IT FERC 903 - North	Number of Customers	21.52	21.52	-	-	-	-	-	0.00%
143	Business Systems	200160 - Customer Care North 903	Number of Customers	1,230.80	1,230.80	-	-	-	-	-	0.00%
144	Business Systems	200163 - Employee Communications	Number of Employees	194.90	166.86	28.04	-	28.04	(28.04)	-	0.00%
145	Business Systems	200168 - GMS (Gas Management System)	Number of Gas Customers	529,205.99	529,205.99	-	-	-	-	-	0.00%
146	Business Systems	200177 - Rates Electric	Revenue	116.94	99.23	17.71	-	17.71	(17.71)	-	0.00%
147	Business Systems	200178 - Rates & Regulation	Revenue	208.00	176.50	31.50	-	31.50	(31.50)	-	0.00%
148	Business Systems	200185 - Passport - Work Management	Work Management Transactions	(371.00)	(304.46)	(66.54)	-	(66.54)	66.54	-	0.00%
149	Business Systems	200087 - Accounting - Operating Companies	Assets/Revenue/No. of employees	804.71	688.32	116.39	-	116.39	-	116.39	0.00%
150	Business Systems	200068 - Finance & Treasury - Corporate Governance	Assets/Revenue/No. of employees	916.38	798.37	118.01	-	118.01	-	118.01	0.00%
151	Business Systems	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of employees	1,344.26	1,171.15	173.11	-	173.11	-	173.11	0.00%
152	Business Systems	200151 - Customer Billing FERC 903	Number of Customer Bills	2,455.20	2,244.39	210.81	-	210.81	-	210.81	0.00%
153	Business Systems	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	1,779.79	1,550.32	229.47	-	229.47	-	229.47	0.00%

Southwestern Public Service Company

Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
	Business Systems	200066 - Accounting & Reporting - Corporate Governance	Assets/Revenue/No. of employees	2,507.03	2,184.20	322.83	-	322.83	-	322.83	0.00%
154	Business Systems	200126 - Customer & Field Operations Constr, Oper & Maint	ElcTm ElcDst GasTm GasDst Plnt	2,229.72	1,866.88	362.84	-	362.84	-	362.84	0.00%
155	Business Systems	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	3,728.11	3,248.05	480.06	-	480.06	-	480.06	0.00%
156	Business Systems	200092 - Corp Strategy & Bus Dev - OpCo	Assets/Revenue/No. of employees	4,249.64	3,635.92	613.72	-	613.72	-	613.72	0.00%
157	Business Systems	200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	2,609.93	1,838.49	771.44	-	771.44	-	771.44	0.00%
158	Business Systems	200157 - Customer Service IT - FERC 903 South	Number of Customers	6,443.74	5,665.52	778.22	-	778.22	-	778.22	0.00%
159	Business Systems	200135 - Energy Supply Business Resources	MWH Generation	4,236.74	3,306.74	930.00	-	930.00	-	930.00	0.00%
160	Business Systems	200136 - Energy Markets - Fuel	MWH Generation	5,554.34	4,335.09	1,219.25	-	1,219.25	-	1,219.25	0.00%
161	Business Systems	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	9,698.00	8,445.83	1,252.17	-	1,252.17	-	1,252.17	0.00%
162	Business Systems	200086 - Legal	Assets/Revenue/No. of employees	9,002.71	7,702.89	1,299.82	-	1,299.82	-	1,299.82	0.00%
163	Business Systems	200155 - Customer Care 903	Number of Customers	28,881.87	26,862.98	2,018.89	-	2,018.89	-	2,018.89	0.01%
164	Business Systems	200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	20,473.70	18,050.52	2,423.18	-	2,423.18	-	2,423.18	0.01%
165	Business Systems	200176 - Marketing & Sales	Revenue	22,476.69	18,950.98	3,525.71	-	3,525.71	7.52	3,533.23	0.01%
166	Business Systems	200110 - Passport - Accounts Payable	Accounts Payable Transactions	41,196.15	35,944.52	5,251.63	-	5,251.63	-	5,251.63	0.01%
167	Business Systems	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of employees	86,928.68	74,336.52	12,592.16	-	12,592.16	-	12,592.16	0.04%
168	Business Systems	200146 - Energy Markets - Regulated Trading (Gen Book)	MWH Hours Sold	52,546.86	39,354.81	13,192.05	-	13,192.05	-	13,192.05	0.04%
169	Business Systems	200179 - Passport - All Modules	Total AP Inv Work Mgmt Prch Trns	102,139.52	88,362.34	13,777.18	-	13,777.18	-	13,777.18	0.04%
170	Business Systems	200154 - Customer Service IT - FERC 903	Number of Customers	204,583.27	190,282.99	14,300.28	-	14,300.28	(20.67)	14,279.61	0.04%
171	Business Systems										

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Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Proformas	Requested Amount (Total Company)	% of Class Charges
	Business Systems	200162 - CL/QM (Call Logging and Quality Management)	Number of Cust Number of Contacts	183,280.97	162,697.50	20,583.47	-	20,583.47	-	20,583.47	0.06%
172	Business Systems	200079 - Federal Lobbying	Assets/Revenue/No. of employees	(65,699.31)	(60,518.11)	(5,181.20)	34,939.12	29,757.92	-	29,757.92	0.08%
173	Business Systems	200167 - e-Business	Number of Employees	329,680.46	282,225.54	47,454.92	-	47,454.92	-	47,454.92	0.13%
174	Business Systems	200184 - PowerPlant	Total Plant	587,054.83	504,684.80	82,370.03	-	82,370.03	-	82,370.03	0.23%
175	Business Systems	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	666,712.76	580,835.93	85,876.83	-	85,876.83	(482.60)	85,394.23	0.24%
176	Business Systems	200097 - CBS/ALS/CFM	Assets/Revenue/No. of employees	654,323.56	559,477.53	94,846.03	-	94,846.03	-	94,846.03	0.27%
177	Business Systems	200119 - GIS (Geographic Information System)	Elec Dist Plant Gas Dist Plant	1,898,550.38	1,773,313.33	125,237.05	-	125,237.05	-	125,237.05	0.35%
178	Business Systems	200170 - MDMMS (Monitoring Device Management System)	Number of Meters	2,040,151.55	1,901,815.75	138,335.80	-	138,335.80	-	138,335.80	0.39%
179	Business Systems	200147 - Business Objects	Number of Business Objects	1,462,584.92	1,316,621.71	145,963.21	-	145,963.21	(1,888.04)	144,075.17	0.41%
180	Business Systems	200150 - IVR (Interactive Voice Response)	Number of Contacts	1,003,975.18	848,732.84	155,242.34	-	155,242.34	-	155,242.34	0.44%
181	Business Systems	200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	1,165,535.76	997,809.45	167,726.31	-	167,726.31	-	167,726.31	0.47%
182	Business Systems	200165 - PeopleSoft	Number of Employees	1,229,688.17	1,053,073.36	176,614.81	-	176,614.81	(270.77)	176,344.04	0.50%
183	Business Systems	200169 - Maximo	Number of Maximo Users	873,615.47	674,947.29	198,668.18	(83.57)	198,584.61	(361.12)	198,223.49	0.56%
184	Business Systems	200149 - CES (Customer Charges From IBM)	Number of Computers	2,257,083.75	1,992,582.45	264,501.30	-	264,501.30	-	264,501.30	0.74%
185	Business Systems	200112 - Mainframe	Avg of Select Set	8,456,719.43	7,860,283.30	596,436.13	-	596,436.13	-	596,436.13	1.68%
186	Business Systems	200171 - CRS (Customer Resource System)	Number of Mtrs	6,214,682.22	5,523,813.22	690,869.00	-	690,869.00	(7,158.59)	683,710.41	1.92%
187	Business Systems	200180 - EMS-Shared (Energy Mgmt System-SCADA)	Number of Cntacts Elec Prod Elec Tms Elec Dst Plnt	4,122,763.15	3,381,150.48	741,612.67	(179.82)	741,432.85	(11,807.47)	729,625.38	2.05%
188	Business Systems										

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For the Twelve Months Ended June 30, 2019

(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	Proformas	Requested Amount (Total Company)	% of Class Charges
	Business Systems	200124 - EMS-Transmission (Energy Mgmt System-SCADA)	Electric Transmission Plant	2,727,591.48	1,919,885.39	807,706.09	-	807,706.09	(19,701.15)	788,004.94	2.22%
189	Business Systems	200096 - Energy Markets - Business Services	Assets/Revenue/No. of employees	5,940,483.20	5,079,912.36	860,570.85	(46.08)	860,524.77	(7,660.04)	852,864.72	2.40%
190	Business Systems	200172 - Network	Phones Radios Computers	19,758,036.42	17,190,170.11	2,567,866.31	(192.42)	2,567,673.89	(7,537.56)	2,560,136.34	7.20%
191	Business Systems	200115 - Miscellaneous Applications	Average of All Software Percent	22,822,437.81	20,213,887.49	2,608,550.32	-	2,608,550.32	(1,523.21)	2,607,027.11	7.33%
192	Business Systems	Direct		44,287,148.26	38,469,397.50	5,817,750.76	(13.04)	5,817,737.72	(63,044.27)	5,754,693.45	16.18%
193	Business Systems	200111 - EAI (Entrpris Applie Integrat)	Avg of Select Set Softwr Allctrs	77,035,274.91	68,576,139.46	8,459,135.45	-	8,459,135.45	-	8,459,135.45	23.78%
194	Business Systems	200148 - Business Systems	Number of Computers	78,954,590.81	68,059,735.03	10,894,855.78	(3,642.20)	10,891,213.58	(162,169.27)	10,729,044.31	30.17%
195	Business Systems										
196	Business Systems Total			\$ 286,825,477.98	\$ 251,006,033.16	\$ 35,819,444.83	\$ 30,781.99	\$ 35,850,226.82	\$ (283,975.00)	\$ 35,566,251.82	100.00%
	ES Environmental	200138 - ES Operations Management OPCo's	MWH Generation	\$ (371.73)	\$ (290.13)	\$ (81.60)	\$ -	\$ (81.60)	\$ 81.60	\$ -	0.00%
197	ES Environmental	200181 - ES Environmental Policy & Services OPCo's	Electric PTID Gas TID Plant	1,672,194.48	1,419,530.93	252,663.55	-	252,663.55	(8,265.20)	244,398.35	13.88%
198	ES Environmental	Direct		7,028,223.74	5,453,480.87	1,574,742.87	-	1,574,742.87	(58,927.34)	1,515,815.53	86.12%
199	ES Environmental										
200	ES Environmental Total			\$ 8,700,046.49	\$ 6,872,721.68	\$ 1,827,324.81	\$ -	\$ 1,827,324.81	\$ (67,110.93)	\$ 1,760,213.88	100.00%
	ES Performance	200137 - ES Misc Power Expense Op Co's	MWH Generation	\$ 380,719.25	\$ 294,377.04	\$ 86,342.21	\$ -	\$ 86,342.21	\$ (3,364.88)	\$ 82,977.33	1.02%
201	ES Performance	200138 - ES Operations Management OPCo's	MWH Generation	3,004,921.11	2,326,490.70	678,430.41	(2.59)	678,427.82	(24,496.21)	653,931.61	8.03%
202	ES Performance	Direct		23,891,950.36	16,197,036.53	7,694,913.83	(91.34)	7,694,822.49	(284,843.64)	7,409,978.85	90.95%
203	ES Performance										
204	ES Performance Optimization Total			\$ 27,277,590.72	\$ 18,817,904.27	\$ 8,459,686.45	\$ (93.93)	\$ 8,459,592.52	\$ (312,704.73)	\$ 8,146,887.79	100.00%
	ES Projects	200142 - ES Engineering & Construction South	MWH Generation	\$ 36.82	\$ 23.57	\$ 13.25	\$ -	\$ 13.25	\$ (13.25)	\$ -	0.00%
205	ES Projects	200181 - ES Environmental Policy & Services OPCo's	Electric PTID Gas TID Plant	180,403.05	153,180.43	27,222.62	-	27,222.62	(1,123.24)	26,099.38	2.90%
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Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
207	ES Projects	200135 - Energy Supply Business Resources	MWH Generation	413,161.67	350,943.58	62,218.09	-	62,218.09	(2,716.78)	59,501.31	6.60%
208	ES Projects	200138 - ES Operations Management OPCo's	MWH Generation	422,281.13	328,284.26	93,996.87	(1.80)	93,995.07	(3,897.81)	90,097.27	10.00%
209	ES Projects	Direct		5,971,297.43	5,216,336.71	754,960.72	-	754,960.72	(29,427.63)	725,533.09	80.50%
210	ES Projects Total			\$ 6,987,180.10	\$ 6,048,768.55	\$ 938,411.55	\$ (1.80)	\$ 938,409.75	\$ (37,178.71)	\$ 901,231.04	100.00%
211	ES VP Energy Supply	Direct		\$ 1,103,821.51	\$ 1,103,710.95	\$ 110.56	-	\$ 110.56	-	\$ 110.56	0.07%
212	ES VP Energy Supply	200138 - ES Operations Management OPCo's	MWH Generation	688,912.27	534,373.49	154,538.78	(717.57)	153,821.21	(5,978.88)	147,842.33	99.93%
213	ES VP Energy Supply Total			\$ 1,792,733.78	\$ 1,638,084.44	\$ 154,649.34	\$ (717.57)	\$ 153,931.77	\$ (5,978.88)	\$ 147,952.89	100.00%
214	ES VP Operations	200143 - ES Misc Power Expense North	MWH Generation	\$ 256,096.58	\$ 256,096.58	\$ -	-	\$ -	-	\$ -	0.00%
215	ES VP Operations	200144 - ES Operations Management North	MWH Generation	322,239.79	322,239.79	-	-	-	-	-	0.00%
216	ES VP Operations	200078 - Governmental Affairs	Assets/Revenue/No. of employees	11,083.99	9,646.53	1,437.46	-	1,437.46	(38.89)	1,398.57	0.29%
217	ES VP Operations	200137 - ES Misc Power Expense Op Co's	MWH Generation	617,620.04	479,592.24	138,027.80	-	138,027.80	(5,597.64)	132,430.16	27.93%
218	ES VP Operations	Direct		1,460,754.15	1,294,595.00	166,159.15	-	166,159.15	(705.71)	165,453.44	34.90%
219	ES VP Operations	200138 - ES Operations Management OPCo's	MWH Generation	805,398.79	624,163.59	181,235.20	-	181,235.20	(6,375.91)	174,859.29	36.88%
220	ES VP Operations Total			\$ 3,473,193.34	\$ 2,986,333.73	\$ 486,859.61	\$ -	\$ 486,859.61	\$ (12,718.15)	\$ 474,141.46	100.00%
221	Supply Chain	200094 - Supply Chain	Assets/Revenue/No. of employees	\$ 14,161.18	\$ 12,107.91	\$ 2,053.27	-	\$ 2,053.27	(9.32)	\$ 2,043.95	0.14%
222	Supply Chain	200132 - Payment and Reporting	Invoice Transactions	3,096,188.48	2,790,342.58	305,845.90	(4.32)	305,841.58	(7,404.01)	298,437.57	20.28%
223	Supply Chain	Direct		9,101,344.20	7,956,609.67	1,144,734.52	(6,656.83)	1,138,077.70	32,690.37	1,170,768.06	79.58%
224	Supply Chain Total			\$ 12,211,693.86	\$ 10,759,060.17	\$ 1,452,633.69	\$ (6,661.15)	\$ 1,445,972.55	\$ 25,277.04	\$ 1,471,249.58	100.00%
225	GC Claims	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	\$ 172,323.22	\$ 150,087.71	\$ 22,235.51	-	\$ 22,235.51	(874.45)	\$ 21,361.07	8.85%
226	GC Claims	Direct		1,707,287.69	1,476,272.25	231,015.44	-	231,015.44	(11,077.87)	219,937.57	91.15%
227	GC Claims Total			\$ 1,879,610.91	\$ 1,626,359.96	\$ 253,250.95	\$ -	\$ 253,250.95	\$ (11,952.31)	\$ 241,298.64	100.00%

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For the Twelve Months Ended June 30, 2019

(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	Proformas	Requested Amount (Total Company)	% of Class Charges
228	GC Legal Services	200101 - Legal - Opco's - Gas	Assets/Revenue/No. of employees	\$ 15,542.49	\$ 15,542.49	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
229	GC Legal Services	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of employees	227,760.29	227,760.29	-	-	-	-	-	0.00%
230	GC Legal Services	200086 - Legal	Assets/Revenue/No. of employees	27,793.75	23,763.84	4,029.91	-	4,029.91	(114.28)	3,915.62	0.18%
231	GC Legal Services	200093 - Legal - OpCos	Assets/Revenue/No. of employees	1,024,492.88	876,167.24	148,325.64	-	148,325.64	(4,108.37)	144,217.28	6.47%
232	GC Legal Services	Direct		7,797,068.87	6,831,691.58	965,377.29	-	965,377.29	(45,388.97)	919,988.32	41.29%
233	GC Legal Services	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	9,300,671.10	8,100,874.46	1,199,796.64	(3,215.60)	1,196,581.04	(36,671.90)	1,159,909.14	52.06%
234	GC Legal Services Total			\$ 18,393,329.38	\$ 16,075,799.90	\$ 2,317,529.48	\$ (3,215.60)	\$ 2,314,313.88	\$ (86,283.52)	\$ 2,228,030.36	100.00%
235	GC VP General Counsel	Direct		\$ 118,920.71	\$ 106,181.39	\$ 12,739.32	\$ -	\$ 12,739.32	\$ (424.56)	\$ 12,314.76	9.37%
236	GC VP General Counsel	200071 - Legal - Corporate Governance	Assets/Revenue/No. of employees	975,754.36	849,875.49	125,878.87	(576.47)	125,302.40	(6,228.32)	119,074.08	90.63%
237	GC VP General Counsel Total			\$ 1,094,675.07	\$ 956,056.88	\$ 138,618.19	\$ (576.47)	\$ 138,041.72	\$ (6,652.87)	\$ 131,388.84	100.00%
238	Policy & Regulatory Compliance	200106 - Acctg, Rptg, Tax MN, WI Elec	Assets/Revenue/No. of employees	\$ 1,486.57	\$ 1,486.57	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
239	Policy & Regulatory Compliance	200178 - Rates & Regulation	Revenue	3,474.02	2,947.85	526.17	-	526.17	(12.72)	513.45	0.06%
240	Policy & Regulatory Compliance	200079 - Federal Lobbying	Assets/Revenue/No. of employees	1,117,952.19	973,159.00	144,793.18	(141,141.54)	3,651.64	(253.03)	3,398.61	0.39%
241	Policy & Regulatory Compliance	200078 - Governmental Affairs	Assets/Revenue/No. of employees	2,160,603.09	1,880,997.91	279,605.18	(38,765.52)	240,839.66	(9,186.58)	231,653.07	26.81%
242	Policy & Regulatory Compliance	Direct		764,966.83	501,295.80	263,671.03	-	263,671.03	(8,164.99)	255,506.04	29.57%
243	Policy & Regulatory Compliance	200177 - Rates Electric	Revenue	2,371,778.61	1,984,696.62	387,081.99	187.38	387,269.37	(14,291.96)	372,977.41	43.17%

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Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(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	Proformas	Requested Amount (Total Company)	% of Class Charges
244	Policy & Regulatory Compliance Total										
				\$ 6,420,261.30	\$ 5,344,583.76	\$ 1,075,677.54	\$ (179,719.68)	\$ 895,957.86	\$ (31,909.28)	\$ 864,048.58	100.00%
245	OS Senior VP - Commercial Operations	200136 - Energy Markets - Fuel	MWH Generation	\$ 452,285.40	\$ 350,542.62	\$ 101,742.78	\$ (124.64)	\$ 101,618.14	\$ (4,001.60)	\$ 97,616.54	2.28%
246	OS Senior VP - Commercial Operations	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	1,460,254.11	1,271,803.13	188,450.98	(961.38)	187,489.60	(6,567.81)	180,921.79	4.22%
247	OS Senior VP - Commercial Operations	200146 - Energy Markets - Regulated Trading (Gen Book)	MWH Hours Sold	1,066,435.56	795,436.01	270,999.55	(3,773.45)	267,226.10	(31,963.68)	235,262.42	5.49%
248	OS Senior VP - Commercial Operations	200134 - Prop Trading - Ftr/Mid Office	Joint Operating Agreement	2,324,414.53	1,799,419.51	524,995.02	(5,355.09)	519,639.93	(18,778.89)	500,861.04	11.69%
249	OS Senior VP - Commercial Operations	Direct		15,992,363.19	12,358,582.42	3,633,780.77	(26,078.93)	3,607,701.84	(337,470.90)	3,270,230.94	76.32%
250	OS Senior VP - Commercial Operations Total										
				\$ 21,295,752.79	\$ 16,575,783.69	\$ 4,719,969.09	\$ (36,293.49)	\$ 4,683,675.60	\$ (398,782.88)	\$ 4,284,892.73	100.00%
251	Aviation & Travel Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ 6,509,827.48	\$ 5,670,102.73	\$ 839,724.76	\$ (110.73)	\$ 839,614.03	\$ (736,196.34)	\$ 103,417.69	100.00%
252	Aviation & Travel Services Total										
				\$ 6,509,827.48	\$ 5,670,102.73	\$ 839,724.76	\$ (110.73)	\$ 839,614.03	\$ (736,196.34)	\$ 103,417.69	100.00%
253	Property Services	200079 - Federal Lobbying	Assets/Revenue/No. of employees	\$ 167,707.09	\$ 146,008.15	\$ 21,698.94	\$ (21,698.94)	\$ -	\$ -	\$ -	0.00%
254	Property Services	Direct		76,952,714.05	64,756,581.10	12,196,132.94	(22,290.84)	12,173,842.10	(58,016.61)	12,115,825.49	100.00%
255	Property Services Total										
				\$ 77,120,421.14	\$ 64,902,589.25	\$ 12,217,831.88	\$ (43,989.78)	\$ 12,173,842.10	\$ (58,016.61)	\$ 12,115,825.49	100.00%
256	Workforce Relations & Safety	200135 - Energy Supply Business Resources	MWH Generation	\$ 271.59	\$ 211.94	\$ 59.65	\$ -	\$ 59.65	\$ 89.57	\$ 149.22	0.01%
257	Workforce Relations & Safety	200072 - Communications - Corporate Governance	Assets/Revenue/No. of employees	97,800.75	85,181.49	12,619.26	-	12,619.26	(160.36)	12,458.89	0.59%
258	Workforce Relations & Safety	200153 - Customer Safety Advertising/Information Costs	Number of Customers	855,379.25	795,621.90	59,757.35	(199.81)	59,557.54	(680.10)	58,877.44	2.81%

Southwestern Public Service Company

Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	(F) XES Billings for Class to All Legal Entities Except SPS (FERC Act. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Formas	(K) Requested Amount (Total Company)	(L) % of Class Charges
259	Workforce Relations & Safety	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	1,176,741.50	1,024,860.79	151,880.71	(6.70)	151,874.01	(5,830.68)	146,043.33	6.97%
260	Workforce Relations & Safety	200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	4,050,653.42	3,467,621.93	583,031.49	(117.69)	582,913.80	(25,775.49)	557,138.31	26.59%
261	Workforce Relations & Safety	Direct		8,513,306.03	7,136,363.99	1,376,942.04	(124.33)	1,376,817.71	(55,897.92)	1,320,919.79	63.03%
262	Workforce Relations & Safety Total			\$ 14,694,152.54	\$ 12,509,862.04	\$ 2,184,290.49	\$ (448.53)	\$ 2,183,841.96	\$ (88,254.98)	\$ 2,095,586.98	100.00%
263	Human Resources	200164 - Payroll	Number of Employees	\$ 112,612.18	\$ 96,426.27	\$ 16,185.91	\$ -	\$ 16,185.91	\$ (106.03)	\$ 16,079.88	0.66%
264	Human Resources	Direct		1,416,129.36	1,278,867.27	137,262.09	-	137,262.09	(5,235.94)	132,026.15	5.44%
265	Human Resources	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of employees	2,806,835.92	2,444,713.68	362,122.24	(864.25)	361,257.99	(14,072.83)	347,185.16	14.29%
266	Human Resources	200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	14,066,643.94	12,041,902.07	2,024,741.87	(11,697.64)	2,013,044.23	(79,177.11)	1,933,867.12	79.61%
267	Human Resources Total			\$ 18,402,221.40	\$ 15,861,909.29	\$ 2,540,312.11	\$ (12,561.89)	\$ 2,527,750.22	\$ (98,591.91)	\$ 2,429,158.31	100.00%
268	SS Company Benefits	Direct		\$ (459,308.45)	\$ (358,451.62)	\$ (100,856.83)	\$ -	\$ (100,856.83)	\$ 79,076.83	\$ (21,780.00)	-0.87%
269	SS Company Benefits	200166 - Human Resources (Diversity/Safety/Emp Relations)	Number of Employees	24,774.28	21,214.44	3,559.84	-	3,559.84	81.47	3,641.31	0.15%
270	SS Company Benefits	200164 - Payroll	Number of Employees	206,819.36	177,097.41	29,721.95	(20.64)	29,701.31	(3,974.12)	25,727.18	1.03%
271	SS Company Benefits	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	63,367,328.61	55,194,146.31	8,173,182.30	-	8,173,182.30	(5,676,798.52)	2,496,383.78	99.70%
272	SS Company Benefits Total			\$ 63,139,613.80	\$ 55,034,006.55	\$ 8,105,607.25	\$ (20.64)	\$ 8,105,586.61	\$ (5,601,614.33)	\$ 2,503,972.28	100.00%
273	Customer Care	200079 - Federal Lobbying	Assets/Revenue/No. of employees	\$ 3,341.70	\$ 2,910.11	\$ 431.59	\$ (431.59)	\$ -	\$ -	\$ -	0.00%

Southwestern Public Service Company

Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to All Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Proformas	Requested Amount (Total Company)	% of Class Charges
274	Customer Care	200160 - Customer Care North 903	Number of Customers	530,607.73	530,607.73	-	-	-	-	-	0.00%
275	Customer Care	200156 - Customer Care 901	Number of Customers	397,970.43	370,205.10	27,765.33	247.67	28,013.00	(1,460.43)	26,552.57	0.80%
276	Customer Care	200152 - Customer Care 902	Number of Customers	476,778.70	443,546.39	33,232.31	-	33,232.31	(1,578.21)	31,654.09	0.95%
277	Customer Care	Direct		946,809.58	881,612.28	65,197.30	(14,168.38)	51,028.92	(2,700.27)	48,328.65	1.45%
278	Customer Care	200161 - Customer Care Low Income Assistance 908	Number of Residential Customers	562,515.85	510,253.22	52,262.63	-	52,262.63	(2,163.77)	50,098.86	1.50%
279	Customer Care	200151 - Customer Billing FERC 903	Number of Customer Bills	10,328,039.38	9,443,367.61	884,671.77	(174.33)	884,497.44	(32,291.23)	852,206.21	25.54%
280	Customer Care	200155 - Customer Care 903	Number of Customers	34,832,777.38	32,401,470.55	2,431,306.83	(496.13)	2,430,810.70	(102,299.42)	2,328,511.27	69.77%
281	Customer Care Total			\$ 48,078,840.75	\$ 44,583,973.00	\$ 3,494,867.75	\$ (15,022.76)	\$ 3,479,844.99	\$ (142,493.34)	\$ 3,337,351.65	100.00%
282	Transmission & Substations	200116 - Distribution Electric FERC 580 (E&S)	Electric Distribution Plant	\$ 633.45	\$ 558.48	\$ 74.97	\$ -	\$ 74.97	\$ (74.97)	\$ -	0.00%
283	Transmission & Substations	200125 - Transm Elec 560 NSPM & NSPW	Electric Transmission Plant	5,867,095.89	5,867,095.89	-	-	-	-	-	0.00%
284	Transmission & Substations	200122 - Transmission Electric FERC 560 (E&S)	Electric Transmission Plant	12,849,279.42	9,039,074.23	3,810,205.19	(9,086.45)	3,801,118.74	(141,679.10)	3,659,439.64	37.92%
285	Transmission & Substations	Direct		22,462,134.02	16,160,824.72	6,301,309.30	(8,458.23)	6,292,851.07	(300,965.35)	5,991,885.72	62.08%
286	Transmission & Substations Total			\$ 41,179,142.78	\$ 31,067,553.32	\$ 10,111,589.46	\$ (17,544.68)	\$ 10,094,044.78	\$ (442,719.42)	\$ 9,651,325.36	100.00%
287	Marketing	200063 - Executive - Corporate Governance	Assets/Revenue/No. of employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,174.25)	\$ (1,174.25)	-0.17%
288	Marketing	Direct		2,458,321.85	2,402,322.69	55,999.16	(21,253.48)	34,745.68	(1,182.68)	33,563.00	4.92%
289	Marketing	200176 - Marketing & Sales	Revenue	4,380,880.96	3,695,215.56	685,665.40	(624.34)	685,041.06	(35,748.54)	649,292.52	95.25%
290	Marketing Total			\$ 6,839,202.81	\$ 6,097,538.26	\$ 741,664.55	\$ (21,877.82)	\$ 719,786.73	\$ (38,105.47)	\$ 681,681.27	100.00%
291	Enterprise Security	Direct		\$ 3,480,997.14	\$ 2,801,970.54	\$ 679,026.60	\$ -	\$ 679,026.60	\$ (0.77)	\$ 679,025.83	19.00%
292	Enterprise Security	200165 - PeopleSoft	Number of Employees	5,713,304.05	4,892,214.69	821,089.36	-	821,089.36	(18,423.37)	802,665.99	22.46%

Southwestern Public Service Company

Summary XES Expense to SPS by Affiliate and Method
For the Twelve Months Ended June 30, 2019

(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	Proformas	Requested Amount (Total Company)	% of Class Charges
293	Enterprise Security	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of employees	16,880,009.66	14,701,743.38	2,178,266.28	(1,974.97)	2,176,291.31	(84,560.80)	2,091,730.51	58.54%
294	Enterprise Security	Enterprise Security Total		\$ 26,074,310.85	\$ 22,395,928.61	\$ 3,678,382.24	\$ (1,974.97)	\$ 3,676,407.27	\$ (102,984.94)	\$ 3,573,422.32	100.00%
295	Corporate Giving	200076 - Xcel Foundation	Assets/Revenue/No. of employees	7,840,618.15	6,828,714.19	1,011,903.96	(975,052.88)	36,851.08	(36,851.08)	\$ -	-
296	Corporate Giving	Direct		8,628.52	8,628.52	-	-	-	-	-	-
297	Corporate Giving	Corporate Giving Total		\$ 7,849,246.67	\$ 6,837,342.71	\$ 1,011,903.96	\$ (975,052.88)	\$ 36,851.08	\$ (36,851.08)	\$ -	0.00%
298	NSPM President	Direct		18,532.09	18,532.09	-	-	-	-	-	-
299	NSPM President	NSPM President Total		\$ 18,532.09	\$ 18,532.09	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
300	NSPW President	Direct		449.19	449.19	-	-	-	-	-	-
301	NSPW President	NSPW President Total		\$ 449.19	\$ 449.19	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
302	PSCo President	Direct		1,785,054.36	1,736,209.14	48,845.22	-	48,845.22	(1,954.17)	46,891.05	100.00%
303	PSCo President	PSCo President Total		\$ 1,785,054.36	\$ 1,736,209.14	\$ 48,845.22	\$ -	\$ 48,845.22	\$ (1,954.17)	\$ 46,891.05	100.00%
304	SPS President	Direct		975.79	-	975.79	(89.02)	886.77	-	886.77	100.00%
305	SPS President	SPS President Total		\$ 975.79	\$ -	\$ 975.79	\$ (89.02)	\$ 886.77	\$ -	\$ 886.77	100.00%
	Strategic Revenue Initiatives	Direct		171,972.86	171,972.86	-	-	-	-	-	0.00%
306	Strategic Revenue Initiatives	200092 - Corp Strategy & Bus Dev - OpCo	Assets/Revenue/No. of employees	1,652,534.44	1,413,214.03	239,320.41	(12,192.80)	227,127.61	(17,511.70)	209,615.91	100.00%
307	Strategic Revenue Initiatives	Strategic Revenue Initiatives Total		\$ 1,824,507.30	\$ 1,585,186.89	\$ 239,320.41	\$ (12,192.80)	\$ 227,127.61	\$ (17,511.70)	\$ 209,615.91	100.00%
309	Total Witness Melissa Schmidt			\$ 918,131,083.80	\$ 788,355,539.61	\$ 129,775,544.19	\$ (1,865,712.45)	\$ 127,909,831.73	\$ (10,211,077.66)	\$ 117,698,754.07	
	Amounts may not add or tie to other schedules due to rounding										

Southwestern Public Service Company

XES Billings by Legal Entity, Affiliate Class, Activity, Billing

Method and FERC Account

Melissa L. Schmidt

SOAH Docket No. 473-19-6677

Docket No. 49831

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

MLS-RR-UB(V)

Southwestern Public Service Company

Exclusions from XES Expense to SPS

For the Twelve Months Ended June 30, 2019

(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	\$ (1,975.89)
2	Chief Customer and Innovation Officer	426.4 - Life Insurance	Below the Line	(139.70)
3	Chief Customer and Innovation Officer	426.5 - Other Deductions	Below the Line	(686.39)
4	Chief Customer and Innovation Officer Total			\$ (2,801.98)
5	Chief Executive Officer	426.1 - Donations	Below the Line	\$ (27,364.00)
6	Chief Executive Officer	426.4 - Life Insurance	Below the Line	(58,031.84)
7	Chief Executive Officer	426.5 - Other Deductions	Below the Line	(8,838.17)
8	Chief Executive Officer Total			\$ (94,234.01)
9	Chief Financial Officer	426.1 - Donations	Below the Line	\$ (676.01)
10	Chief Financial Officer	426.5 - Other Deductions	Below the Line	(1,014.17)
11	Chief Financial Officer Total			\$ (1,690.18)
12	Controller	426.1 - Donations	Below the Line	\$ (9.01)
13	Controller	426.4 - Life Insurance	Below the Line	(4.48)
14	Controller	426.5 - Other Deductions	Below the Line	(789.85)
15	Controller Total			\$ (803.34)
16	Corporate Other	419 - Interest & Dividend Income	Below the Line	\$ 573,666.49
17	Corporate Other	426.2 - Life Insurance	Below the Line	56,639.44
18	Corporate Other	426.5 - Other Deductions	Below the Line	(36,931.61)
19	Corporate Other	430 - Interest on debt to associated companies	Below the Line	(579,760.81)
20	Corporate Other	431 - Other Interest Expense	Below the Line	(7,389.83)
21	Corporate Other Total			\$ 6,223.68
22	Financial Planning	426.1 - Donations	Below the Line	\$ (391.89)
23	Financial Planning	426.3 - Penalties	Below the Line	(59.24)
24	Financial Planning	426.4 - Life Insurance	Below the Line	(1,316.16)
25	Financial Planning	426.5 - Other Deductions	Below the Line	(749.88)
26	Financial Planning Total			\$ (2,517.17)
27	Investor Relations	426.1 - Donations	Below the Line	\$ (207.43)
28	Investor Relations	426.5 - Other Deductions	Below the Line	(98.59)
29	Investor Relations Total			\$ (306.02)
30	Risk Management and Audit Services	426.4 - Life Insurance	Below the Line	\$ (22,852.85)
31	Risk Management and Audit Services	426.5 - Other Deductions	Below the Line	(183.76)
32	Risk Management and Audit Services Total			\$ (23,036.61)
33	Tax Services	426.1 - Donations	Below the Line	\$ (175.52)
34	Tax Services	426.4 - Life Insurance	Below the Line	(9,508.69)
35	Tax Services	426.5 - Other Deductions	Below the Line	(92.64)
36	Tax Services Total			\$ (9,776.85)
37	Treasurer	419 - Interest & Dividend Income	Below the Line	\$ 215,648.78
38	Treasurer	426.5 - Other Deductions	Below the Line	(161.80)
39	Treasurer	430 - Interest on debt to associated companies	Below the Line	(647,029.84)
40	Treasurer Total			\$ (431,542.86)

Southwestern Public Service Company

Exclusions from XES Expense to SPS
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
41	Corporate Secretary & Executive Services	426.1 - Donations	Below the Line	\$ (772.58)
42	Corporate Secretary & Executive Services	426.5 - Other Deductions	Below the Line	(735.55)
43	Corporate Secretary & Executive Services Total			\$ (1,508.13)
44	Resource Planning	426.1 - Donations	Below the Line	\$ (937.12)
45	Resource Planning	426.5 - Other Deductions	Below the Line	(931.26)
46	Resource Planning Total			\$ (1,868.38)
47	Distribution Business Operations	426.5 - Other Deductions	Below the Line	\$ (282.34)
48	Distribution Business Operations Total			\$ (282.34)
49	Distribution Electric Engineering	426.5 - Other Deductions	Below the Line	\$ (74.81)
50	Distribution Electric Engineering Total			\$ (74.81)
51	Distribution Planning & Performance	426.5 - Other Deductions	Below the Line	\$ (3,935.19)
52	Distribution Planning & Performance Total			\$ (3,935.19)
53	Gas Operations	426.5 - Other Deductions	Below the Line	\$ (94.15)
54	Gas Operations Total			\$ (94.15)
55	VP Distribution Operations	426.5 - Other Deductions	Below the Line	\$ (73.28)
56	VP Distribution Operations Total			\$ (73.28)
57	Vegetation Management & Pole Program	426.5 - Other Deductions	Below the Line	\$ (6.63)
58	Vegetation Management & Pole Program Total			\$ (6.63)
59	Business Systems	426.1 - Donations	Below the Line	\$ (1,721.78)
60	Business Systems	426.4 - Life Insurance	Below the Line	34,906.67
61	Business Systems	426.5 - Other Deductions	Below the Line	(2,402.90)
62	Business Systems Total			\$ 30,781.99
63	ES Performance Optimization	426.5 - Other Deductions	Below the Line	\$ (93.93)
64	ES Performance Optimization Total			\$ (93.93)
65	ES Projects	426.5 - Other Deductions	Below the Line	\$ (1.80)
66	ES Projects Total			\$ (1.80)
67	ES VP Energy Supply	426.1 - Donations	Below the Line	\$ (450.00)
68	ES VP Energy Supply	426.4 - Life Insurance	Below the Line	(24.20)
69	ES VP Energy Supply	426.5 - Other Deductions	Below the Line	(243.37)
70	ES VP Energy Supply Total			\$ (717.57)
71	Supply Chain	417.1 - Expenses of nonutility operations	Below the Line	\$ (208.20)
72	Supply Chain	426.4 - Life Insurance	Below the Line	(6,448.63)
73	Supply Chain	426.5 - Other Deductions	Below the Line	(4.32)
74	Supply Chain Total			\$ (6,661.15)
75	GC Legal Services	426.1 - Donations	Below the Line	\$ (2,715.06)
76	GC Legal Services	426.4 - Life Insurance	Below the Line	(85.67)

Southwestern Public Service Company

Exclusions from XES Expense to SPS

For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
77	GC Legal Services	426.5 - Other Deductions	Below the Line	(414.87)
78	GC Legal Services Total			\$ (3,215.60)
79	GC VP General Counsel	426.5 - Other Deductions	Below the Line	\$ (576.47)
80	GC VP General Counsel Total			\$ (576.47)
81	Policy & Regulatory Compliance	426.1 - Donations	Below the Line	\$ (3,331.93)
82	Policy & Regulatory Compliance	426.4 - Life Insurance	Below the Line	(175,913.06)
83	Policy & Regulatory Compliance	426.5 - Other Deductions	Below the Line	(474.69)
84	Policy & Regulatory Compliance Total			\$ (179,719.68)
85	OS Senior VP - Commercial Operations	417.1 - Expenses of nonutility operations	Below the Line	\$ (17,386.03)
86	OS Senior VP - Commercial Operations	426.5 - Other Deductions	Below the Line	(18,907.46)
87	OS Senior VP - Commercial Operations Total			\$ (36,293.49)
88	Aviation & Travel Services	426.1 - Donations	Below the Line	\$ (83.09)
89	Aviation & Travel Services	426.5 - Other Deductions	Below the Line	(27.64)
90	Aviation & Travel Services Total			\$ (110.73)
91	Property Services	417.1 - Expenses of nonutility operations	Below the Line	\$ (2,392.46)
92	Property Services	426.4 - Life Insurance	Below the Line	(40,859.94)
93	Property Services	426.5 - Other Deductions	Below the Line	(737.38)
94	Property Services Total			\$ (43,989.78)
95	Workforce Relations & Safety	426.1 - Donations	Below the Line	\$ (4.00)
96	Workforce Relations & Safety	426.5 - Other Deductions	Below the Line	(444.53)
97	Workforce Relations & Safety Total			\$ (448.53)
98	Human Resources	426.1 - Donations	Below the Line	\$ (8,447.65)
99	Human Resources	426.4 - Life Insurance	Below the Line	(42.74)
100	Human Resources	426.5 - Other Deductions	Below the Line	(4,071.50)
101	Human Resources Total			\$ (12,561.89)
102	SS Company Benefits	426.5 - Other Deductions	Below the Line	\$ (20.64)
103	SS Company Benefits Total			\$ (20.64)
104	Customer Care	417.1 - Expenses of nonutility operations	Below the Line	\$ (14,168.38)
105	Customer Care	426.1 - Donations	Below the Line	349.49
106	Customer Care	426.4 - Life Insurance	Below the Line	(431.59)
107	Customer Care	426.5 - Other Deductions	Below the Line	(772.28)
108	Customer Care Total			\$ (15,022.76)
109	Transmission & Substations	426.1 - Donations	Below the Line	\$ (1,770.86)
110	Transmission & Substations	426.4 - Life Insurance	Below the Line	(26.31)
111	Transmission & Substations	426.5 - Other Deductions	Below the Line	(15,747.51)
112	Transmission & Substations Total			\$ (17,544.68)
113	Marketing	417.1 - Expenses of nonutility operations	Below the Line	\$ (21,253.48)
114	Marketing	426.5 - Other Deductions	Below the Line	(624.34)
115	Marketing Total			\$ (21,877.82)
116	Enterprise Security	426.1 - Donations	Below the Line	\$ (1,364.90)

Southwestern Public Service Company

**Exclusions from XES Expense to SPS
For the Twelve Months Ended June 30, 2019**

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
117	Enterprise Security	426.5 - Other Deductions	Below the Line	(610.07)
118	Enterprise Security Total			<u>\$ (1,974.97)</u>
119	Corporate Giving	426.1 - Donations	Below the Line	\$ (975,052.88)
120	Corporate Giving Total			<u>\$ (975,052.88)</u>
121	SPS President	426.4 - Life Insurance	Below the Line	\$ (89.02)
122	SPS President Total			<u>\$ (89.02)</u>
123	Strategic Revenue Initiatives	426.1 - Donations	Below the Line	\$ (11,009.47)
124	Strategic Revenue Initiatives	426.5 - Other Deductions	Below the Line	(1,183.33)
125	Strategic Revenue Initiatives Total			<u>\$ (12,192.80)</u>
126	Total Witness Melissa Schmidt			<u>\$ (1,865,712.45)</u>

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 June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total)
1	Chief Customer and Innovation Officer	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (66,027.26)
2	Chief Customer and Innovation Officer	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	29,746.31
3	Chief Customer and Innovation Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(6,447.51)
4	Chief Customer and Innovation Officer	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(10,774.79)
5	Chief Customer and Innovation Officer	930.1 - General advertising expenses	Advertising	Arthur Freitas	(998,253.97)
6	Chief Customer and Innovation Officer Total				\$ (1,051,757.22)
7	Chief Executive Officer	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (15,362.81)
8	Chief Executive Officer	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	5,347.09
9	Chief Executive Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(745.58)
10	Chief Executive Officer	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(2,511.29)
11	Chief Executive Officer	930.2 - Miscellaneous general expenses	Business Area Adjustment	Adam Dietenberger	139,449.80
12	Chief Executive Officer Total				\$ 126,177.21
13	Chief Financial Officer	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (7,987.80)
14	Chief Financial Officer	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,174.53
15	Chief Financial Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(963.79)
16	Chief Financial Officer	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(1,306.42)
17	Chief Financial Officer Total				\$ (7,083.47)
18	Controller	501 - Fuel	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (1,762.73)
19	Controller	501 - Fuel	3% Wage Adjustment	Arthur Freitas/Michael Knoll	628.90
20	Controller	557 - Other expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(3,493.22)
21	Controller	557 - Other expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,245.80
22	Controller	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(188,719.98)
23	Controller	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	70,335.80
24	Controller	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(2,514.59)
25	Controller	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(31,704.93)
26	Controller Total				\$ (155,984.96)
27	Financial Planning	506 - Miscellaneous steam power expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (10,351.67)
28	Financial Planning	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4,346.15
29	Financial Planning	560 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(1,090.40)
30	Financial Planning	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	359.12
31	Financial Planning	566 - Miscellaneous transmission expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(280.14)
32	Financial Planning	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	83.91
33	Financial Planning	588 - Miscellaneous distribution expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(179.62)
34	Financial Planning	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	75.47
35	Financial Planning	908 - Customer assistance expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(23.20)
36	Financial Planning	908 - Customer assistance expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4.70
37	Financial Planning	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(154,484.73)
38	Financial Planning	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	57,402.30
39	Financial Planning	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(784.44)
40	Financial Planning	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(27,576.94)
41	Financial Planning Total				\$ (132,499.48)
42	Investor Relations	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (4,725.71)
43	Investor Relations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,660.01
44	Investor Relations	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(234.30)
45	Investor Relations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(799.53)
46	Investor Relations	930.2 - Miscellaneous general expenses	Business Area Adjustment	Adam Dietenberger	51,607.57
47	Investor Relations Total				\$ 47,508.03
48	Risk Management and Audit Services	557 - Other expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (13,644.53)
49	Risk Management and Audit Services	557 - Other expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4,936.22
50	Risk Management and Audit Services	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(35,007.89)
51	Risk Management and Audit Services	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	12,918.21
52	Risk Management and Audit Services	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(279.29)
53	Risk Management and Audit Services	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(7,644.04)
54	Risk Management and Audit Services Total				\$ (38,721.31)
55	Tax Services	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (27,673.29)
56	Tax Services	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	10,337.60
57	Tax Services	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(107.08)
58	Tax Services	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(4,604.09)
59	Tax Services Total				\$ (22,046.85)
60	Treasurer	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (27,117.22)
61	Treasurer	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	9,990.16
62	Treasurer	921 - Office supplies and expenses	Business Area Adjustment	Adam Dietenberger	(2,610.52)
63	Treasurer	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(4,510.50)
64	Treasurer Total				\$ (24,248.08)

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total)
65	Corporate Secretary & Executive Services	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (46,776.92)
66	Corporate Secretary & Executive Services	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	17,468.90
67	Corporate Secretary & Executive Services	921 - Office supplies and expenses	Business Area Adjustment	Angelene Hennes-Ghelf	(4,120.78)
68	Corporate Secretary & Executive Services	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(7,973.92)
69	Corporate Secretary & Executive Services	930.1 - General advertising expenses	Advertising	Arthur Freitas	(187.35)
70	Corporate Secretary & Executive Services	930.2 - Miscellaneous general expenses	Business Area Adjustment	Angelene Hennes-Ghelf	(191,057.37)
71	Corporate Secretary & Executive Services Total				\$ (232,647.43)
72	Resource Planning	557 - Other expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (26,793.27)
73	Resource Planning	557 - Other expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	9,794.45
74	Resource Planning	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(11,358.17)
75	Resource Planning	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4,501.35
76	Resource Planning	921 - Office supplies and expenses	Business Area Adjustment	Bennie Weeks	(159.60)
77	Resource Planning	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(6,289.60)
78	Resource Planning Total				\$ (30,304.83)
79	Distribution Business Operations	580 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (5,459.87)
80	Distribution Business Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,479.18
81	Distribution Business Operations	580 - Operation supervision and engineering	Business Area Adjustment	Casey Meeks	(937.87)
82	Distribution Business Operations	585 - Street lighting and signal system expense	3% Wage Adjustment	Arthur Freitas/Michael Knoll	65.17
83	Distribution Business Operations	586 - Meter expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(11,068.40)
84	Distribution Business Operations	586 - Meter expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,904.21
85	Distribution Business Operations	588 - Miscellaneous distribution expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(2,841.39)
86	Distribution Business Operations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,093.77
87	Distribution Business Operations	588 - Miscellaneous distribution expenses	Business Area Adjustment	Casey Meeks	(202.32)
88	Distribution Business Operations	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(4,876.61)
89	Distribution Business Operations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,825.96
90	Distribution Business Operations	921 - Office supplies and expenses	Business Area Adjustment	Casey Meeks	(3,019.85)
91	Distribution Business Operations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(3,753.38)
92	Distribution Business Operations Total				\$ (22,791.40)
93	Distribution Electric Engineering	568 - Maintenance supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (521.63)
94	Distribution Electric Engineering	568 - Maintenance supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	23.16
95	Distribution Electric Engineering	580 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(8,791.28)
96	Distribution Electric Engineering	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,768.63
97	Distribution Electric Engineering	580 - Operation supervision and engineering	Business Area Adjustment	Casey Meeks	(4,710.01)
98	Distribution Electric Engineering	588 - Miscellaneous distribution expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(376.24)
99	Distribution Electric Engineering	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(1,887.51)
100	Distribution Electric Engineering	930.1 - General advertising expenses	Business Area Adjustment	Casey Meeks	(13.94)
101	Distribution Electric Engineering Total				\$ (14,508.82)
102	Distribution Planning & Performance	580 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (6,850.79)
103	Distribution Planning & Performance	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,469.80
104	Distribution Planning & Performance	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(212.03)
105	Distribution Planning & Performance	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	87.28
106	Distribution Planning & Performance	921 - Office supplies and expenses	Business Area Adjustment	Casey Meeks	(3,118.80)
107	Distribution Planning & Performance	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(926.74)
108	Distribution Planning & Performance Total				\$ (8,551.27)
109	Gas Operations	580 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (8,054.94)
110	Gas Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,029.06
111	Gas Operations	580 - Operation supervision and engineering	Business Area Adjustment	Casey Meeks	(1,006.66)
112	Gas Operations	923 - Outside services employed	Business Area Adjustment	Casey Meeks	(56.06)
113	Gas Operations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(1,732.47)
114	Gas Operations Total				\$ (9,821.07)
115	VP Distribution Operations	580 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (15,520.58)
116	VP Distribution Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	992.75
117	VP Distribution Operations	588 - Miscellaneous distribution expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	1,277.94
118	VP Distribution Operations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	745.35
119	VP Distribution Operations	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(4,805.08)
120	VP Distribution Operations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,730.36
121	VP Distribution Operations	921 - Office supplies and expenses	Business Area Adjustment	Casey Meeks	(1,456.07)
122	VP Distribution Operations	923 - Outside services employed	Business Area Adjustment	Casey Meeks	(1,058.30)
123	VP Distribution Operations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(5,501.46)
124	VP Distribution Operations	930.1 - General advertising expenses	Advertising	Arthur Freitas	(130.18)
125	VP Distribution Operations Total				\$ (23,725.27)
126	Vegetation Management & Pole Program	571 - Maintenance of overhead lines	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (2,486.25)
127	Vegetation Management & Pole Program	571 - Maintenance of overhead lines	3% Wage Adjustment	Arthur Freitas/Michael Knoll	892.30
128	Vegetation Management & Pole Program	571 - Maintenance of overhead lines	Business Area Adjustment	Casey Meeks	(11.50)

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total)
129	Vegetation Management & Pole Program	583 - Overhead line expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(4,621.42)
130	Vegetation Management & Pole Program	583 - Overhead line expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,775.00
131	Vegetation Management & Pole Program	583 - Overhead line expenses	Business Area Adjustment	Casey Meeks	(231.53)
132	Vegetation Management & Pole Program	593 - Maintenance of overhead lines	223.62% Incentive	Arthur Freitas/Michael Knoll	(8,850.83)
133	Vegetation Management & Pole Program	593 - Maintenance of overhead lines	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,163.44
134	Vegetation Management & Pole Program	593 - Maintenance of overhead lines	Business Area Adjustment	Casey Meeks	(630.84)
135	Vegetation Management & Pole Program	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(2,555.27)
136	Vegetation Management & Pole Program	930.2 - Miscellaneous general expenses	Business Area Adjustment	Casey Meeks	(1,250.00)
137	Vegetation Management & Pole Program Total				\$ (14,806.89)
138	Business Systems	506 - Miscellaneous steam power expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (814.43)
139	Business Systems	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	490.54
140	Business Systems	556 - System control and load dispatching	223.62% Incentive	Arthur Freitas/Michael Knoll	(278.14)
141	Business Systems	556 - System control and load dispatching	3% Wage Adjustment	Arthur Freitas/Michael Knoll	105.62
142	Business Systems	556 - System control and load dispatching	Business Area Adjustment	David Harkness	(2.63)
143	Business Systems	560 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(70,094.90)
144	Business Systems	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	22,746.82
145	Business Systems	561.2 - Load dispatch-Monitor and operate transmiss system	223.62% Incentive	Arthur Freitas/Michael Knoll	(33,983.08)
146	Business Systems	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Arthur Freitas/Michael Knoll	11,298.88
147	Business Systems	561.2 - Load dispatch-Monitor and operate transmiss system	Business Area Adjustment	David Harkness	(14.29)
148	Business Systems	561.5 - Reliability planning and standards development	223.62% Incentive	Arthur Freitas/Michael Knoll	(54.09)
149	Business Systems	561.5 - Reliability planning and standards development	3% Wage Adjustment	Arthur Freitas/Michael Knoll	23.02
150	Business Systems	561.5 - Reliability planning and standards development	Business Area Adjustment	David Harkness	(11.53)
151	Business Systems	580 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(7.50)
152	Business Systems	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2.70
153	Business Systems	581 - Load dispatching	223.62% Incentive	Arthur Freitas/Michael Knoll	(4,005.54)
154	Business Systems	581 - Load dispatching	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,522.36
155	Business Systems	581 - Load dispatching	Business Area Adjustment	David Harkness	(6.47)
156	Business Systems	588 - Miscellaneous distribution expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(69.90)
157	Business Systems	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	30.75
158	Business Systems	901 - Supervision	Business Area Adjustment	David Harkness	(2.73)
159	Business Systems	902 - Meter reading expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(74.62)
160	Business Systems	902 - Meter reading expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	31.71
161	Business Systems	902 - Meter reading expenses	Business Area Adjustment	David Harkness	(40.82)
162	Business Systems	903 - Customer records and collection expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(9,183.76)
163	Business Systems	903 - Customer records and collection expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,387.55
164	Business Systems	903 - Customer records and collection expenses	Business Area Adjustment	David Harkness	(32.95)
165	Business Systems	908 - Customer assistance expenses	Wholesale	Arthur Freitas	(329.49)
166	Business Systems	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(232,999.59)
167	Business Systems	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	88,400.56
168	Business Systems	921 - Office supplies and expenses	Business Area Adjustment	David Harkness	(1,531.86)
169	Business Systems	921 - Office supplies and expenses	Foundation	William Grant	(62.30)
170	Business Systems	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(58,414.87)
171	Business Systems Total				\$ (283,975.00)
172	ES Environmental	408.1 - Tax Other Than Income Tax - Payroll	Business Area Adjustment	David Low	\$ 3.68
173	ES Environmental	500 - Operation supervision and engineering	Business Area Adjustment	David Low	64.19
174	ES Environmental	506 - Miscellaneous steam power expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(55,407.89)
175	ES Environmental	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	20,684.14
176	ES Environmental	506 - Miscellaneous steam power expenses	Business Area Adjustment	David Low	(60.88)
177	ES Environmental	546 - Operation supervision and engineering	Business Area Adjustment	David Low	2.35
178	ES Environmental	549 - Miscellaneous other power generation expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(1,677.62)
179	ES Environmental	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	616.33
180	ES Environmental	560 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(1,834.32)
181	ES Environmental	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	612.57
182	ES Environmental	590 - Maintenance supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(1,544.02)
183	ES Environmental	590 - Maintenance supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	612.96
184	ES Environmental	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(26,892.46)
185	ES Environmental	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	11,224.94
186	ES Environmental	925 - Injuries & Damages	Business Area Adjustment	David Low	0.08
187	ES Environmental	926 - Employee pensions and benefits	Business Area Adjustment	David Low	11.30
188	ES Environmental	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(13,306.46)
189	ES Environmental	930.1 - General advertising expenses	Advertising	Arthur Freitas	(219.83)
190	ES Environmental Total				\$ (67,110.93)
191	ES Performance Optimization	500 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (30,313.58)
192	ES Performance Optimization	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	11,639.33
193	ES Performance Optimization	500 - Operation supervision and engineering	Business Area Adjustment	David Low	(614.14)
194	ES Performance Optimization	501 - Fuel	223.62% Incentive	Arthur Freitas/Michael Knoll	(50,739.82)
195	ES Performance Optimization	501 - Fuel	3% Wage Adjustment	Arthur Freitas/Michael Knoll	19,060.65
196	ES Performance Optimization	501 - Fuel	Business Area Adjustment	David Low	(170.32)
197	ES Performance Optimization	506 - Miscellaneous steam power expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(240,286.22)

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total)
198	ES Performance Optimization	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	59,417.53
199	ES Performance Optimization	506 - Miscellaneous steam power expenses	Business Area Adjustment	David Low	(318.89)
200	ES Performance Optimization	510 - Maintenance supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(157.67)
201	ES Performance Optimization	510 - Maintenance supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	87.33
202	ES Performance Optimization	512 - Maintenance of boiler plant	223.62% Incentive	Arthur Freitas/Michael Knoll	(52,401.16)
203	ES Performance Optimization	512 - Maintenance of boiler plant	3% Wage Adjustment	Arthur Freitas/Michael Knoll	18,821.56
204	ES Performance Optimization	513 - Maintenance of electric plant	223.62% Incentive	Arthur Freitas/Michael Knoll	(27,882.48)
205	ES Performance Optimization	513 - Maintenance of electric plant	3% Wage Adjustment	Arthur Freitas/Michael Knoll	8,642.88
206	ES Performance Optimization	514 - Maintenance of miscellaneous steam plant	223.62% Incentive	Arthur Freitas/Michael Knoll	(79,666.03)
207	ES Performance Optimization	514 - Maintenance of miscellaneous steam plant	3% Wage Adjustment	Arthur Freitas/Michael Knoll	29,586.88
208	ES Performance Optimization	546 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(1,677.60)
209	ES Performance Optimization	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	694.01
210	ES Performance Optimization	546 - Operation supervision and engineering	Business Area Adjustment	David Low	(50.12)
211	ES Performance Optimization	549 - Miscellaneous other power generation expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(219.75)
212	ES Performance Optimization	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	83.50
213	ES Performance Optimization	549 - Miscellaneous other power generation expenses	Business Area Adjustment	David Low	(3.84)
214	ES Performance Optimization	552 - Maintenance of structures	223.62% Incentive	Arthur Freitas/Michael Knoll	(12.90)
215	ES Performance Optimization	552 - Maintenance of structures	3% Wage Adjustment	Arthur Freitas/Michael Knoll	15.97
216	ES Performance Optimization	553 - Maintenance of generating and electric plant	223.62% Incentive	Arthur Freitas/Michael Knoll	(2,074.56)
217	ES Performance Optimization	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Arthur Freitas/Michael Knoll	102.54
218	ES Performance Optimization	554 - Maintenance of miscellaneous other power generation plant	223.62% Incentive	Arthur Freitas/Michael Knoll	(11,075.74)
219	ES Performance Optimization	554 - Maintenance of miscellaneous other power generation plant	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,642.58
220	ES Performance Optimization	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	109,749.17
221	ES Performance Optimization	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(10,813.10)
222	ES Performance Optimization	921 - Office supplies and expenses	Business Area Adjustment	David Low	(1,155.64)
223	ES Performance Optimization	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(64,615.09)
224	ES Performance Optimization Total				\$ (312,704.73)
225	ES Projects	408.1 - Tax Other Than Income Tax - Payroll	Business Area Adjustment	David Low	\$ (2.32)
226	ES Projects	500 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(4,503.35)
227	ES Projects	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,580.67
228	ES Projects	500 - Operation supervision and engineering	Business Area Adjustment	David Low	(44.81)
229	ES Projects	506 - Miscellaneous steam power expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(30,305.57)
230	ES Projects	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	12,015.84
231	ES Projects	506 - Miscellaneous steam power expenses	Business Area Adjustment	David Low	(859.00)
232	ES Projects	510 - Maintenance supervision and engineering	Business Area Adjustment	David Low	(4.58)
233	ES Projects	546 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(205.45)
234	ES Projects	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	77.47
235	ES Projects	546 - Operation supervision and engineering	Business Area Adjustment	David Low	(4.93)
236	ES Projects	551 - Maintenance supervision and engineering	Business Area Adjustment	David Low	(0.17)
237	ES Projects	561.6 - Transmission service studies	223.62% Incentive	Arthur Freitas/Michael Knoll	(910.01)
238	ES Projects	561.6 - Transmission service studies	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1.46
239	ES Projects	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(9,422.70)
240	ES Projects	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,792.74
241	ES Projects	925 - Injuries & Damages	Business Area Adjustment	David Low	(0.05)
242	ES Projects	926 - Employee pensions and benefits	Business Area Adjustment	David Low	(6.13)
243	ES Projects	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(7,377.81)
244	ES Projects Total				\$ (37,178.71)
245	ES VP Energy Supply	500 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (6,927.58)
246	ES VP Energy Supply	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,415.72
247	ES VP Energy Supply	500 - Operation supervision and engineering	Business Area Adjustment	David Low	(38.40)
248	ES VP Energy Supply	546 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(364.94)
249	ES VP Energy Supply	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	133.97
250	ES VP Energy Supply	546 - Operation supervision and engineering	Business Area Adjustment	David Low	(1.40)
251	ES VP Energy Supply	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(1,196.26)
252	ES VP Energy Supply Total				\$ (5,978.88)
253	ES VP Operations	500 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (7,474.71)
254	ES VP Operations	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,686.19
255	ES VP Operations	506 - Miscellaneous steam power expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(6,630.84)
256	ES VP Operations	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,439.70
257	ES VP Operations	546 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(404.60)
258	ES VP Operations	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	154.25
259	ES VP Operations	549 - Miscellaneous other power generation expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(319.06)
260	ES VP Operations	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	125.05
261	ES VP Operations	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(1,207.23)
262	ES VP Operations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	500.62
263	ES VP Operations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(2,587.54)
264	ES VP Operations Total				\$ (12,718.15)
265	Supply Chain	507 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	\$ 11,904.05

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total)
266	Supply Chain	550 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	933.21
267	Supply Chain	566 - Miscellaneous transmission expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(958.03)
268	Supply Chain	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	91.91
269	Supply Chain	567 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,740.34
270	Supply Chain	575.8 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	132.60
271	Supply Chain	589 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4,298.90
272	Supply Chain	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(9,284.81)
273	Supply Chain	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	12,864.11
274	Supply Chain	921 - Office supplies and expenses	Business Area Adjustment	Gary O'Hara	(73.02)
275	Supply Chain	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(1,678.84)
276	Supply Chain	930.1 - General advertising expenses	Advertising	Arthur Freitas	(73.27)
277	Supply Chain	931 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4,379.88
278	Supply Chain Total				\$ 25,277.04
279	GC Claims	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (11,848.86)
280	GC Claims	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4,216.44
281	GC Claims	921 - Office supplies and expenses	Business Area Adjustment	James Altman	(2,225.10)
282	GC Claims	923 - Outside services employed	Business Area Adjustment	James Altman	(72.85)
283	GC Claims	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(2,021.95)
284	GC Claims Total				\$ (11,952.31)
285	GC Legal Services	566 - Miscellaneous transmission expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (3,863.56)
286	GC Legal Services	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,149.47
287	GC Legal Services	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(95,576.87)
288	GC Legal Services	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	36,609.53
289	GC Legal Services	921 - Office supplies and expenses	Business Area Adjustment	James Altman	(7,977.42)
290	GC Legal Services	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(16,589.26)
291	GC Legal Services	930.1 - General advertising expenses	Advertising	Arthur Freitas	(35.41)
292	GC Legal Services Total				\$ (86,283.52)
293	GC VP General Counsel	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (6,997.08)
294	GC VP General Counsel	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,455.55
295	GC VP General Counsel	921 - Office supplies and expenses	Business Area Adjustment	James Altman	(957.89)
296	GC VP General Counsel	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(1,153.46)
297	GC VP General Counsel Total				\$ (6,652.87)
298	Policy & Regulatory Compliance	408.2 - Taxes other than income taxes, other income and deductions	Business Area Adjustment	Jeff Lyng	\$ (253.03)
299	Policy & Regulatory Compliance	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(38,336.94)
300	Policy & Regulatory Compliance	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	14,405.32
301	Policy & Regulatory Compliance	921 - Office supplies and expenses	Business Area Adjustment	Jeff Lyng	(1,439.54)
302	Policy & Regulatory Compliance	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(6,285.08)
303	Policy & Regulatory Compliance Total				\$ (31,909.28)
304	OS Senior VP - Commercial Operations	408.1 - Tax Other Than Income Tax - Payroll	Business Area Adjustment	Jeffrey Butler	\$ 56.74
305	OS Senior VP - Commercial Operations	408.1 - Tax Other Than Income Tax - Payroll	Wholesale	Arthur Freitas	(10,044.16)
306	OS Senior VP - Commercial Operations	501 - Fuel	223.62% Incentive	Arthur Freitas/Michael Knoll	(34,199.93)
307	OS Senior VP - Commercial Operations	501 - Fuel	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,605.50
308	OS Senior VP - Commercial Operations	501 - Fuel	Business Area Adjustment	Jeffrey Butler	(8.20)
309	OS Senior VP - Commercial Operations	549 - Miscellaneous other power generation expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(4,176.31)
310	OS Senior VP - Commercial Operations	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,528.35
311	OS Senior VP - Commercial Operations	556 - System control and load dispatching	223.62% Incentive	Arthur Freitas/Michael Knoll	(64,579.97)
312	OS Senior VP - Commercial Operations	556 - System control and load dispatching	3% Wage Adjustment	Arthur Freitas/Michael Knoll	24,082.58
313	OS Senior VP - Commercial Operations	556 - System control and load dispatching	Business Area Adjustment	Jeffrey Butler	(6.11)
314	OS Senior VP - Commercial Operations	557 - Other expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(42,545.79)
315	OS Senior VP - Commercial Operations	557 - Other expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	18,688.99
316	OS Senior VP - Commercial Operations	557 - Other expenses	Business Area Adjustment	Jeffrey Butler	(527.24)
317	OS Senior VP - Commercial Operations	557 - Other expenses	Wholesale	Arthur Freitas	(131,232.36)
318	OS Senior VP - Commercial Operations	566 - Miscellaneous transmission expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(6,623.23)
319	OS Senior VP - Commercial Operations	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,404.60
320	OS Senior VP - Commercial Operations	566 - Miscellaneous transmission expenses	Business Area Adjustment	Jeffrey Butler	(63.40)
321	OS Senior VP - Commercial Operations	575.1 - Operation Supervision	223.62% Incentive	Arthur Freitas/Michael Knoll	(7,553.14)
322	OS Senior VP - Commercial Operations	575.1 - Operation Supervision	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,975.76
323	OS Senior VP - Commercial Operations	575.1 - Operation Supervision	Business Area Adjustment	Jeffrey Butler	(82.67)
324	OS Senior VP - Commercial Operations	575.2 - Day-ahead and real-time market administration	223.62% Incentive	Arthur Freitas/Michael Knoll	(19,955.43)
325	OS Senior VP - Commercial Operations	575.2 - Day-ahead and real-time market administration	3% Wage Adjustment	Arthur Freitas/Michael Knoll	7,436.52
326	OS Senior VP - Commercial Operations	575.5 - Ancillary services market administration	223.62% Incentive	Arthur Freitas/Michael Knoll	(1,597.37)
327	OS Senior VP - Commercial Operations	575.5 - Ancillary services market administration	3% Wage Adjustment	Arthur Freitas/Michael Knoll	553.40
328	OS Senior VP - Commercial Operations	575.6 - Market monitoring and compliance	223.62% Incentive	Arthur Freitas/Michael Knoll	(3,072.98)
329	OS Senior VP - Commercial Operations	575.6 - Market monitoring and compliance	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,139.02
330	OS Senior VP - Commercial Operations	908 - Customer assistance expenses	Business Area Adjustment	Jeffrey Butler	(33.30)
331	OS Senior VP - Commercial Operations	908 - Customer assistance expenses	Wholesale	Arthur Freitas	(7,522.25)
332	OS Senior VP - Commercial Operations	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(38,401.75)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total)
333	OS Senior VP - Commercial Operations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	13,748.16
334	OS Senior VP - Commercial Operations	920 - Administrative and general salaries	Business Area Adjustment	Jeffrey Butler	853.31
335	OS Senior VP - Commercial Operations	921 - Office supplies and expenses	Business Area Adjustment	Jeffrey Butler	(25,009.83)
336	OS Senior VP - Commercial Operations	925 - Injuries & Damages	Business Area Adjustment	Jeffrey Butler	1.22
337	OS Senior VP - Commercial Operations	925 - Injuries & Damages	Wholesale	Arthur Freitas	(185.14)
338	OS Senior VP - Commercial Operations	926 - Employee pensions and benefits	Business Area Adjustment	Jeffrey Butler	259.80
339	OS Senior VP - Commercial Operations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(36,586.30)
340	OS Senior VP - Commercial Operations	926 - Employee pensions and benefits	Wholesale	Arthur Freitas	(40,851.45)
341	OS Senior VP - Commercial Operations	930.1 - General advertising expenses	Advertising	Arthur Freitas	(1,258.51)
342	OS Senior VP - Commercial Operations Total				\$ (398,782.88)
343	Aviation & Travel Services	408.1 - Tax Other Than Income Tax - Payroll	Aviation	Arthur Freitas	\$ (9,833.80)
344	Aviation & Travel Services	920 - Administrative and general salaries	Aviation	Arthur Freitas	(173,979.42)
345	Aviation & Travel Services	921 - Office supplies and expenses	Aviation	Arthur Freitas	(364,259.46)
346	Aviation & Travel Services	923 - Outside services employed	Aviation	Arthur Freitas	(70,256.83)
347	Aviation & Travel Services	924 - Property insurance	Aviation	Arthur Freitas	(6,925.73)
348	Aviation & Travel Services	925 - Injuries & Damages	Aviation	Arthur Freitas	(180.87)
349	Aviation & Travel Services	926 - Employee pensions and benefits	Aviation	Arthur Freitas	(36,648.58)
350	Aviation & Travel Services	931 - Rents	Aviation	Arthur Freitas	(15.76)
351	Aviation & Travel Services	935 - Maintenance of general plant	Aviation	Arthur Freitas	(74,095.89)
352	Aviation & Travel Services Total				\$ (736,196.34)
353	Property Services	507 - Rents	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (13,056.82)
354	Property Services	507 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	4,614.31
355	Property Services	507 - Rents	Business Area Adjustment	Lawrence Bick	(11,737.30)
356	Property Services	550 - Rents	223.62% Incentive	Arthur Freitas/Michael Knoll	(1,161.80)
357	Property Services	550 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	375.84
358	Property Services	550 - Rents	Business Area Adjustment	Lawrence Bick	(803.38)
359	Property Services	567 - Rents	223.62% Incentive	Arthur Freitas/Michael Knoll	(3,873.98)
360	Property Services	567 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,157.04
361	Property Services	567 - Rents	Business Area Adjustment	Lawrence Bick	(4,390.79)
362	Property Services	575.8 - Rents	223.62% Incentive	Arthur Freitas/Michael Knoll	(138.86)
363	Property Services	575.8 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	49.96
364	Property Services	575.8 - Rents	Business Area Adjustment	Lawrence Bick	(95.54)
365	Property Services	589 - Rents	223.62% Incentive	Arthur Freitas/Michael Knoll	(4,510.82)
366	Property Services	589 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,644.27
367	Property Services	589 - Rents	Business Area Adjustment	Lawrence Bick	(3,331.98)
368	Property Services	921 - Office supplies and expenses	Business Area Adjustment	Lawrence Bick	2,161.29
369	Property Services	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(5,234.50)
370	Property Services	931 - Rents	223.62% Incentive	Arthur Freitas/Michael Knoll	(10,423.57)
371	Property Services	931 - Rents	3% Wage Adjustment	Arthur Freitas/Michael Knoll	2,292.59
372	Property Services	931 - Rents	Business Area Adjustment	Lawrence Bick	(11,552.54)
373	Property Services Total				\$ (58,016.61)
374	Workforce Relations & Safety	500 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (327.43)
375	Workforce Relations & Safety	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	139.34
376	Workforce Relations & Safety	501 - Fuel	223.62% Incentive	Arthur Freitas/Michael Knoll	44.81
377	Workforce Relations & Safety	501 - Fuel	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(17.24)
378	Workforce Relations & Safety	502 - Steam expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	1,940.22
379	Workforce Relations & Safety	502 - Steam expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(599.96)
380	Workforce Relations & Safety	506 - Miscellaneous steam power expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	10,813.83
381	Workforce Relations & Safety	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(3,590.55)
382	Workforce Relations & Safety	546 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(36.03)
383	Workforce Relations & Safety	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	15.33
384	Workforce Relations & Safety	560 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	4,020.71
385	Workforce Relations & Safety	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	(1,332.08)
386	Workforce Relations & Safety	566 - Miscellaneous transmission expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(9,934.33)
387	Workforce Relations & Safety	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,466.12
388	Workforce Relations & Safety	566 - Miscellaneous transmission expenses	Business Area Adjustment	Lawrence Bick	(26.89)
389	Workforce Relations & Safety	580 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(2,728.78)
390	Workforce Relations & Safety	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	804.21
391	Workforce Relations & Safety	588 - Miscellaneous distribution expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(26,620.66)
392	Workforce Relations & Safety	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	9,998.77
393	Workforce Relations & Safety	588 - Miscellaneous distribution expenses	Business Area Adjustment	Lawrence Bick	(423.96)
394	Workforce Relations & Safety	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(77,713.55)
395	Workforce Relations & Safety	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	28,350.44
396	Workforce Relations & Safety	921 - Office supplies and expenses	Business Area Adjustment	Lawrence Bick	(8,329.45)
397	Workforce Relations & Safety	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(16,025.46)
398	Workforce Relations & Safety	930.1 - General advertising expenses	Advertising	Arthur Freitas	(142.39)
399	Workforce Relations & Safety Total				\$ (88,254.98)
400	Human Resources	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (106,503.36)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total)
401	Human Resources	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	40,454.74
402	Human Resources	921 - Office supplies and expenses	Business Area Adjustment	Michael Knoll	(5,860.40)
403	Human Resources	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(17,914.18)
404	Human Resources	930.1 - General advertising expenses	Advertising	Arthur Freitas	(8,768.72)
405	Human Resources Total				\$ (98,591.91)
406	SS Company Benefits	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ 75,933.33
407	SS Company Benefits	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,888.41
408	SS Company Benefits	920 - Administrative and general salaries	LTI	Arthur Freitas/Michael Knoll	(5,677,096.84)
409	SS Company Benefits	921 - Office supplies and expenses	Business Area Adjustment	Michael Knoll	(3.09)
410	SS Company Benefits	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(2,336.14)
411	SS Company Benefits Total				\$ (5,601,614.33)
412	Customer Care	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	\$ (25.60)
413	Customer Care	588 - Miscellaneous distribution expenses	Business Area Adjustment	Michelle Edwards	(853.20)
414	Customer Care	901 - Supervision	223.62% Incentive	Arthur Freitas/Michael Knoll	(1,246.80)
415	Customer Care	901 - Supervision	3% Wage Adjustment	Arthur Freitas/Michael Knoll	464.76
416	Customer Care	901 - Supervision	Business Area Adjustment	Michelle Edwards	(463.21)
417	Customer Care	902 - Meter reading expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(1,661.65)
418	Customer Care	902 - Meter reading expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	606.82
419	Customer Care	902 - Meter reading expenses	Business Area Adjustment	Michelle Edwards	(254.60)
420	Customer Care	903 - Customer records and collection expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(150,176.01)
421	Customer Care	903 - Customer records and collection expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	59,407.24
422	Customer Care	903 - Customer records and collection expenses	Business Area Adjustment	Michelle Edwards	(16,320.28)
423	Customer Care	908 - Customer assistance expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(4,935.09)
424	Customer Care	908 - Customer assistance expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	1,790.76
425	Customer Care	909 - Customer Service Instructional Advertising	Business Area Adjustment	Michelle Edwards	(160.66)
426	Customer Care	925 - Injuries & Damages	Business Area Adjustment	Michelle Edwards	(791.93)
427	Customer Care	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(25,870.75)
428	Customer Care	930.1 - General advertising expenses	Advertising	Arthur Freitas	(1,967.63)
429	Customer Care	931 - Rents	Business Area Adjustment	Michelle Edwards	(35.51)
430	Customer Care Total				\$ (142,493.34)
431	Transmission & Substations	408.1 - Tax Other Than Income Tax - Payroll	Business Area Adjustment	Perry Foster	\$ (5.17)
432	Transmission & Substations	500 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(265.96)
433	Transmission & Substations	500 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	113.18
434	Transmission & Substations	546 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(29.27)
435	Transmission & Substations	546 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	12.45
436	Transmission & Substations	560 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(450,304.44)
437	Transmission & Substations	560 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	135,421.19
438	Transmission & Substations	560 - Operation supervision and engineering	Business Area Adjustment	Perry Foster	(39,551.56)
439	Transmission & Substations	561.6 - Transmission service studies	223.62% Incentive	Arthur Freitas/Michael Knoll	(662.50)
440	Transmission & Substations	561.6 - Transmission service studies	3% Wage Adjustment	Arthur Freitas/Michael Knoll	177.14
441	Transmission & Substations	563 - Overhead line expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(799.68)
442	Transmission & Substations	563 - Overhead line expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	250.79
443	Transmission & Substations	563 - Overhead line expenses	Business Area Adjustment	Perry Foster	(1,120.90)
444	Transmission & Substations	566 - Miscellaneous transmission expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(322.37)
445	Transmission & Substations	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	99.83
446	Transmission & Substations	571 - Maintenance of overhead lines	223.62% Incentive	Arthur Freitas/Michael Knoll	(74.36)
447	Transmission & Substations	571 - Maintenance of overhead lines	3% Wage Adjustment	Arthur Freitas/Michael Knoll	44.09
448	Transmission & Substations	580 - Operation supervision and engineering	223.62% Incentive	Arthur Freitas/Michael Knoll	(4,052.75)
449	Transmission & Substations	580 - Operation supervision and engineering	3% Wage Adjustment	Arthur Freitas/Michael Knoll	743.14
450	Transmission & Substations	580 - Operation supervision and engineering	Business Area Adjustment	Perry Foster	(411.40)
451	Transmission & Substations	592 - Distribution Maintenance of Station Equipment	223.62% Incentive	Arthur Freitas/Michael Knoll	(1.15)
452	Transmission & Substations	592 - Distribution Maintenance of Station Equipment	3% Wage Adjustment	Arthur Freitas/Michael Knoll	0.34
453	Transmission & Substations	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	424.67
454	Transmission & Substations	925 - Injuries & Damages	Business Area Adjustment	Perry Foster	(0.10)
455	Transmission & Substations	926 - Employee pensions and benefits	Business Area Adjustment	Perry Foster	(16.86)
456	Transmission & Substations	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(82,387.78)
457	Transmission & Substations Total				\$ (442,719.42)
458	Marketing	408.2 - Taxes other than income taxes, other income and deductions	Business Area Adjustment	Shawn White	\$ (777.41)
459	Marketing	908 - Customer assistance expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(158.46)
460	Marketing	908 - Customer assistance expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	149.84
461	Marketing	909 - Customer Service Instructional Advertising	Business Area Adjustment	Shawn White	(26.30)
462	Marketing	910 - Miscellaneous customer service and informational expenses	223.62% Incentive	Arthur Freitas/Michael Knoll	(265.73)
463	Marketing	910 - Miscellaneous customer service and informational expenses	3% Wage Adjustment	Arthur Freitas/Michael Knoll	7.16
464	Marketing	912 - Sales Demo & Sales	Business Area Adjustment	Shawn White	(8.02)
465	Marketing	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	(16,936.00)
466	Marketing	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	6,188.00
467	Marketing	921 - Office supplies and expenses	Business Area Adjustment	Shawn White	(1,545.51)
468	Marketing	925 - Injuries & Damages	Business Area Adjustment	Shawn White	(469.50)

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
For the Twelve Months Ended June 30, 2019

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total)
469	Marketing	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(2,891.14)
470	Marketing	930.1 - General advertising expenses	Advertising	Arthur Freitas	(21,341.00)
471	Marketing	930.2 - Miscellaneous general expenses	Business Area Adjustment	Shawn White	(7.85)
472	Marketing	931 - Rents	Business Area Adjustment	Shawn White	(23.54)
473	Marketing Total				\$ (38,105.47)
474	Enterprise Security	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (116,802.53)
475	Enterprise Security	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	43,943.71
476	Enterprise Security	921 - Office supplies and expenses	Business Area Adjustment	Steve Brown	(11,175.24)
477	Enterprise Security	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(18,950.89)
478	Enterprise Security Total				\$ (102,984.94)
479	Corporate Giving	408.1 - Tax Other Than Income Tax - Payroll	Foundation	William Grant	\$ (1,537.94)
480	Corporate Giving	920 - Administrative and general salaries	Foundation	William Grant	(19,054.44)
481	Corporate Giving	921 - Office supplies and expenses	Business Area Adjustment	William Grant	(14.68)
482	Corporate Giving	921 - Office supplies and expenses	Foundation	William Grant	(7,329.30)
483	Corporate Giving	923 - Outside services employed	Foundation	William Grant	(2,828.68)
484	Corporate Giving	925 - Injuries & Damages	Foundation	William Grant	(28.22)
485	Corporate Giving	926 - Employee pensions and benefits	Foundation	William Grant	(6,057.82)
486	Corporate Giving Total				\$ (36,851.08)
487	PSCo President	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (2,433.31)
488	PSCo President	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	919.56
489	PSCo President	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(440.42)
490	PSCo President Total				\$ (1,954.17)
491	Strategic Revenue Initiatives	920 - Administrative and general salaries	223.62% Incentive	Arthur Freitas/Michael Knoll	\$ (9,147.25)
492	Strategic Revenue Initiatives	920 - Administrative and general salaries	3% Wage Adjustment	Arthur Freitas/Michael Knoll	3,488.72
493	Strategic Revenue Initiatives	921 - Office supplies and expenses	Business Area Adjustment	William Grant	(7,624.22)
494	Strategic Revenue Initiatives	925 - Injuries & Damages	Business Area Adjustment	William Grant	(40.52)
495	Strategic Revenue Initiatives	926 - Employee pensions and benefits	Pension & Benefits Adjustment	William Grant	(1,498.47)
496	Strategic Revenue Initiatives	930.1 - General advertising expenses	Advertising	Arthur Freitas	(2,689.96)
497	Strategic Revenue Initiatives Total				\$ (17,511.70)
498	Total Witness Melissa Schmidt				<u><u>\$ (10,211,077.66)</u></u>

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