

Southwestern Public Service Company

Regular and Overtime Payroll

Line No.	Month	Regular Payroll	Overtime Payroll	Other ⁽²⁾	Total Payroll
1	July 2018	12,170,688	1,559,766	969,406	14,699,860
2	August 2018	12,867,824	1,430,808	955,959	15,254,591
3	September 2018	11,527,478	1,626,039	390,559	13,544,076
4	October 2018	13,085,319	2,095,863	1,110,626	16,291,808
5	November 2018	12,040,274	1,865,310	970,547	14,876,131
6	December 2018	9,903,889	1,530,048	1,304,274	12,738,210
7	January 2019	12,908,790	1,742,092	832,048	15,482,930
8	February 2019	11,626,678	1,623,678	892,977	14,143,334
9	March 2019	12,928,238	2,173,143	1,359,310	16,460,690
10	April 2019	\$13,163,257	\$2,080,649	\$938,505	\$16,182,411
11	May 2019	\$13,225,336	\$1,813,573	\$987,104	\$16,026,013
12	June 2019	\$11,967,839	\$1,574,924	\$955,717	\$14,498,480
13	Total Updated Test Year⁽¹⁾	\$109,059,177	\$15,646,746	\$8,785,706	\$133,491,630
14	Calendar Year 2018	\$145,445,709	\$20,515,720	\$11,781,995	\$177,743,423
15	Calendar Year 2017	\$146,027,561	\$19,945,211	\$11,843,433	\$177,816,205
16	Calendar Year 2016	\$143,055,948	\$16,833,610	\$10,886,430	\$170,775,988
17	Calendar Year 2015	\$142,755,211	\$18,739,384	\$7,808,376	\$169,302,971

Notes: Numbers may be slightly different due to rounding.

⁽¹⁾ The Updated Test Year is July 1, 2018 through June 30, 2019.

⁽²⁾ For 2015, the SPS native annual incentive costs in the amount of \$3,010,608 were included as "Regular Payroll."

Southwestern Public Service Company

Regular Payroll by Category

Line No.	Month	Union Payroll	Non-union Payroll	Total Regular Payroll
1	July 2018	\$ 5,248,157	\$ 6,922,530	\$ 12,170,688
2	August 2018	5,608,397	7,259,427	12,867,824
3	September 2018	5,017,303	6,510,174	11,527,478
4	October 2018	5,825,931	7,259,388	13,085,319
5	November 2018	5,472,182	6,568,092	12,040,274
6	December 2018	4,619,439	5,284,450	9,903,889
7	January 2019	5,773,557	7,135,234	12,908,790
8	February 2019	5,139,586	6,487,092	11,626,678
9	March 2019	5,801,158	7,127,079	12,928,238
10	April 2019	6,000,723	7,162,534	13,163,257
11	May 2019	5,902,488	7,322,848	13,225,336
12	June 2019	5,223,819	6,744,020	11,967,839
13	Total Updated Test Year ⁽¹⁾	\$48,505,711	\$60,553,467	\$109,059,177
14	Calendar Year 2018	\$63,126,871	\$82,318,838	\$145,445,709
15	Calendar Year 2017	\$64,065,859	\$81,961,701	\$146,027,560
16	Calendar Year 2016	\$66,419,305	\$76,636,643	\$143,055,948
17	Calendar Year 2015	\$62,627,376	\$80,127,835	\$142,755,211

Notes: Numbers may be slightly different due to rounding.

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

⁽¹⁾ The Updated Test Year is July 1, 2018 through June 30, 2019.

Southwestern Public Service Company**Payroll Capitalized vs. Expensed**

Line No.	Month	Payroll Expensed	Payroll Capitalized	Other Payroll	Total Payroll
1	July 2018	\$ 10,055,784	\$ 4,149,981	\$ 494,095	\$ 14,699,860
2	August 2018	10,093,270	4,654,760	506,561	15,254,591
3	September 2018	9,026,494	4,037,808	479,775	13,544,076
4	October 2018	10,881,177	4,831,049	579,582	16,291,808
5	November 2018	9,832,943	4,520,218	522,970	14,876,131
6	December 2018	7,887,132	4,420,565	430,514	12,738,210
7	January 2019	10,125,229	4,834,725	522,976	15,482,930
8	February 2019	9,253,904	4,394,470	494,960	14,143,334
9	March 2019	10,589,982	5,313,818	556,890	16,460,690
10	April 2019	9,859,843	5,770,070	552,499	16,182,411
11	May 2019	10,679,128	4,802,989	543,896	16,026,013
12	June 2019	9,233,790	4,784,367	480,323	14,498,480
13	Total Updated Test Year⁽¹⁾	\$ 117,518,675	\$ 56,514,819	\$ 6,165,039	\$ 180,198,534
14	Calendar Year 2018	\$ 117,933,367	\$ 53,531,871	\$ 6,278,185	\$ 177,743,423
15	Calendar Year 2017	\$ 114,903,819	\$ 55,711,945	\$ 7,200,441	\$ 177,816,205
16	Calendar Year 2016	\$ 113,167,946	\$ 50,383,478	\$ 7,224,564	\$ 170,775,988
17	Calendar Year 2015	\$ 113,943,148	\$ 46,157,320	\$ 9,202,503	\$ 169,302,971

Notes: Numbers may be slightly different due to rounding.

⁽¹⁾ The Updated Test Year is July 1, 2018 through June 30, 2019.

Reconciliation of G-U1.3 to Schedule A-U2 Payroll:	
Schedule A-U2 Test Year Payroll Amount	\$ 126,902,503
Less Long-term Incentives	(9,389,047)
Other	5,219
Total Test Year Ended June 30, 2019	\$ 117,518,675

Southwestern Public Service Company

Payroll by Company

Southwestern Public Service Company does not jointly own any generation units; therefore Schedule G-U1.4 is not applicable.

Southwestern Public Service Company

Number of Employees

Line No.	Month	Full Time Employees	Part Time Employees	Total Employees
1	July 2018	1,149	4	1,153
2	August 2018	1,152	4	1,156
3	September 2018	1,154	4	1,158
4	October 2018	1,154	6	1,160
5	November 2018	1,154	6	1,160
6	December 2018	1,156	6	1,162
7	January 2019	1,149	6	1,155
8	February 2019	1,143	7	1,150
9	March 2019	1,140	6	1,146
10	April 2019	1,136	10	1,146
11	May 2019	1,134	12	1,146
12	June 2019	1,133	13	1,146
13	Updated Average Test Year⁽¹⁾	1,142	9	1,150
17	Calendar Year 2018	1,156	5	1,161
18	Calendar Year 2017	1,197	4	1,201
19	Calendar Year 2016	1,240	7	1,247
20	Calendar Year 2015	1,246	8	1,254

Note: ⁽¹⁾ The Updated Test Year is July 1, 2018 through June 30, 2019.

Southwestern Public Service Company

Payments Other Than Standard Pay

Line No.	Period	Severance	Bonuses	Incentive Pay ⁽²⁾	Vacation		Meals	All	
					Pay At	Termination ⁽³⁾		Other	Total
1	July 2018	\$ -	\$ 1,500	\$ 929,109	N/A	N/A	\$ 18,708	\$ 20,089	\$ 969,406
2	August 2018	2,130	9,500	904,455	N/A	N/A	29,309	10,564	955,959
3	September 2018	-	4,750	490,854	N/A	N/A	16,858	(121,903)	390,559
4	October 2018	-	8,600	850,533	N/A	N/A	19,222	232,272	1,110,626
5	November 2018	9,841	1,200	832,875	N/A	N/A	16,963	109,668	970,547
6	December 2018	5,112	18,250	1,117,562	N/A	N/A	17,237	146,112	1,304,274
7	January 2019	-	15,000	736,542	N/A	N/A	14,458	66,048	832,048
8	February 2019	-	18,000	814,416	N/A	N/A	19,687	40,874	892,977
9	March 2019	-	750	1,045,800	N/A	N/A	30,480	282,280	1,359,310
10	April 2019	17,669	8,000	821,032	N/A	N/A	19,150	72,654	938,505
11	May 2019	28,175	4,000	818,804	N/A	N/A	20,841	115,284	987,104
12	June 2019	73,612	-	847,397	N/A	N/A	19,392	15,316	955,717
13	Updated Total Test Year ⁽¹⁾	\$ 17,083	\$ 77,550	\$ 7,722,147	N/A	N/A	\$ 182,922	\$ 786,004	\$ 8,785,706
14	Calendar Year 2018	\$ 212,786	\$ 85,300	\$ 10,425,357	N/A	N/A	\$ 254,877	\$ 803,676	\$ 11,781,995
15	Calendar Year 2017	102,423	65,929	10,438,616	N/A	N/A	248,353	988,113	11,843,434
16	Calendar Year 2016	62,119	58,200	10,254,396	N/A	N/A	69,646	442,070	10,886,430
17	Calendar Year 2015	\$ -	\$ 72,184	\$ 6,651,639	\$ 460,418	\$ 460,418	\$ 72,229	\$ 551,906	\$ 7,808,376

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

⁽¹⁾ The Updated Test Year is July 1, 2018 through June 30, 2019.

⁽²⁾ For 2015, SPS native annual incentive costs in the amount of \$3,010,608 were included as "Regular Payroll."

⁽³⁾ Effective with 2016, Vacation Pay at Termination is no longer included within "Other" on schedules G-U1.1 and G-U1.6. The cost for this benefit is considered part of base wages and is accrued monthly within the non-productive loading. As such, it will be included within "Regular Payroll" going forward.

Southwestern Public Service Company**General Employee Benefit Information****Schedule G-U2: General Employee Benefit Information****Question:**

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

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

Southwestern Public Service Company**General Employee Benefit Information****Response:**

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

Adoption Assistance

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

Financial Planning

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

Employee Assistance Program

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

Wellness

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

Tuition Reimbursement Program

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

Health Care Costs

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

Life Insurance

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

Long-term Disability Insurance

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

Southwestern Public Service Company**General Employee Benefit Information****401(k) Match**

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

Other Consulting and Expenses

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

FAS 87 Qualified Pension

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

FAS 106 Retiree Medical

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

FAS 112 Long-term Disability

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

Southwestern Public Service Company
General Employee Benefit Information

		2. Total Costs (O&M and Capital)													
Line No.		2018 Jul	2018 Aug	2018 Sep	2018 Oct	2018 Nov	2018 Dec	2019 Jan	2019 Feb	2019 Mar	2019 Apr	2019 May	2019 Jun	Updated Test Year Total	
SPS															
1	Employee Assistance Program	\$ 3,113	\$ 3,113	\$ 2,768	\$ 2,768	\$ 2,768	\$ 2,387	\$ 2,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,165
2	Wellness Clinics and programs	7,194	7,194	(38,805)	2,083	2,083	(18,921)	7,121	7,121	7,121	7,121	7,121	7,121	7,121	3,556
3	Active Healthcare Costs (offset by empl. withholdings)	1,407,543	1,343,267	1,217,192	1,298,315	1,375,440	1,260,278	1,181,750	1,087,301	993,950	1,179,944	1,107,090	1,201,957	1,489,991	3,489,991
4	Total Costs To Be Labor Loaded	\$ 1,417,850	\$ 1,353,574	\$ 1,176,983	\$ 1,303,166	\$ 1,380,300	\$ 1,243,754	\$ 1,188,871	\$ 1,094,422	\$ 1,001,071	\$ 1,187,065	\$ 1,114,411	\$ 1,209,078	\$ 3,506,711	
XES															
5	Employee Assistance Program	\$ 7,855	\$ 7,855	\$ 14,896	\$ 8,638	\$ 8,638	\$ 8,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,159
6	Wellness Clinics and programs	21,675	21,675	37,345	23,416	23,416	(94,051)	22,173	22,173	22,173	22,173	22,173	22,173	22,173	166,312
9	Active Healthcare Costs (offset by empl. withholdings)	3,626,141	3,494,711	2,701,486	3,680,821	3,885,692	2,889,251	2,229,445	2,086,648	1,112,962	2,721,364	3,384,859	2,625,915	3,339,306	16,631,242
10	Total Costs To Be Labor Loaded	\$ 3,655,671	\$ 3,524,241	\$ 2,753,737	\$ 3,712,875	\$ 3,917,746	\$ 2,123,478	\$ 2,251,618	\$ 2,028,822	\$ 1,135,135	\$ 2,743,536	\$ 3,607,032	\$ 2,648,087	\$ 34,101,977	
TOTAL															
11	Employee Assistance Program	\$ 10,968	\$ 10,968	\$ 14,903	\$ 11,405	\$ 11,405	\$ 10,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,524
13	Wellness Clinics and programs	28,869	28,869	(1,460)	25,469	25,469	(112,972)	29,294	29,294	29,294	29,294	29,294	29,294	29,294	170,067
15	Active Healthcare Costs (offset by empl. withholdings)	5,033,004	4,837,978	3,910,680	4,973,136	5,261,141	3,465,529	3,411,195	3,093,590	2,106,912	3,901,308	4,691,549	3,827,071	4,853,341	24,533,341
16	Total Costs To Be Labor Loaded	\$ 5,072,841	\$ 4,877,815	\$ 3,932,110	\$ 5,010,641	\$ 5,298,046	\$ 3,567,232	\$ 3,440,480	\$ 3,123,443	\$ 2,116,206	\$ 3,930,601	\$ 4,721,443	\$ 3,857,051	\$ 48,773,732	
17	Insurance Loading Percent to O&M - SPS	64.04%	61.34%	56.18%	61.28%	62.46%	58.23%	64.46%	62.97%	61.70%	60.55%	62.69%	61.64%		
18	Insurance Loading Percent to O&M - XS to SPS	13.37%	12.84%	12.76%	12.43%	11.84%	12.00%	11.37%	11.83%	11.68%	11.18%	11.44%	11.53%		
2. Amounts in O&M															
SPS															
21	Employee Assistance Program	\$ 1,594	\$ 1,594	\$ 1,910	\$ 1,074	\$ 1,074	\$ 1,386	\$ 1,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,227
23	Wellness Clinics and programs	4,608	4,413	(21,802)	1,277	1,277	(11,017)	4,590	4,590	4,384	4,312	4,464	4,389	4,389	5,413
24	Active Healthcare Costs (offset by empl. withholdings)	901,539	821,986	633,869	795,635	859,101	733,806	761,771	684,648	615,322	711,823	694,702	745,944	910,024	3,489,991
25	Total Costs To Be Labor Loaded	\$ 908,160	\$ 830,308	\$ 627,070	\$ 798,608	\$ 862,131	\$ 724,185	\$ 766,361	\$ 688,132	\$ 617,716	\$ 716,135	\$ 699,246	\$ 750,333	\$ 9,024,385	
XES to SPS															
26	Employee Assistance Program	\$ 1,059	\$ 1,008	\$ 1,800	\$ 1,074	\$ 1,074	\$ 983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,048
28	Wellness Clinics and programs	2,489	2,782	4,765	2,910	2,773	(11,283)	2,521	2,521	2,589	2,478	2,536	2,556	2,556	20,147
29	Active Healthcare Costs (offset by empl. withholdings)	490,655	465,748	309,755	457,470	460,138	270,368	353,445	237,391	128,973	291,170	412,729	332,297	411,188	1,411,188
31	Total Costs To Be Labor Loaded	\$ 494,803	\$ 469,539	\$ 316,420	\$ 461,453	\$ 463,934	\$ 260,078	\$ 255,966	\$ 238,913	\$ 132,562	\$ 293,657	\$ 414,916	\$ 335,253	\$ 4,128,393	
TOTAL															
32	Employee Assistance Program	\$ 3,044	\$ 2,918	\$ 1,904	\$ 2,770	\$ 2,752	\$ 2,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,775
34	Wellness Clinics and programs	7,505	7,195	(17,038)	4,187	4,074	(22,300)	7,111	7,106	6,983	6,790	7,001	6,945	6,945	25,560
36	Active Healthcare Costs (offset by empl. withholdings)	1,392,214	1,289,734	993,624	1,253,105	1,319,239	1,004,175	1,015,216	921,539	743,295	1,003,001	1,107,161	1,078,740	1,312,442	13,121,442
37	Total Costs To Be Labor Loaded	\$ 1,402,763	\$ 1,299,847	\$ 978,400	\$ 1,260,061	\$ 1,326,064	\$ 984,263	\$ 1,022,327	\$ 929,445	\$ 750,278	\$ 1,009,792	\$ 1,114,162	\$ 1,085,686	\$ 13,162,778	

Southwestern Public Service Company
General Employee Benefit Information

2. Total Costs (O&M and Capital)

Line No.	2018 Jul	2018 Aug	2018 Sep	2018 Oct	2018 Nov	2018 Dec	2019 Jan	2019 Feb	2019 Mar	2019 Apr	2019 May	2019 Jun	Updated Test Year Total
SPS													
1 Life Insurance (offset by employee withholdings)	\$ 13,376	\$ 13,376	\$ (2,867)	\$ 11,572	\$ 11,572	\$ 339,375	\$ 13,667	\$ 13,667	\$ 13,667	\$ 13,667	\$ 13,667	\$ 13,667	\$ 468,405
2 Long-term disability insurance premiums	\$ 50,170	\$ 50,170	\$ 40,069	\$ 49,047	\$ 49,047	\$ 1,2917	\$ 50,598	\$ 50,598	\$ 50,598	\$ 50,598	\$ 50,598	\$ 50,598	\$ 555,010
3 Total	\$ 63,546	\$ 63,546	\$ 37,202	\$ 60,619	\$ 60,619	\$ 352,292	\$ 64,265	\$ 64,265	\$ 64,265	\$ 64,265	\$ 64,265	\$ 64,265	\$ 1,023,415

Line No.	2018 Jul	2018 Aug	2018 Sep	2018 Oct	2018 Nov	2018 Dec	2019 Jan	2019 Feb	2019 Mar	2019 Apr	2019 May	2019 Jun	Updated Test Year Total
XES													
4 Life Insurance (offset by employee withholdings)	\$ 45,872	\$ 45,872	\$ 20,516	\$ 63,673	\$ 63,673	\$ 54,871	\$ 46,930	\$ 46,930	\$ 46,930	\$ 46,930	\$ 46,930	\$ 46,930	\$ 545,445
5 Long-term disability insurance premiums	\$ 164,260	\$ 164,260	\$ 144,156	\$ 162,613	\$ 162,613	\$ 388,237	\$ 170,891	\$ 170,891	\$ 170,891	\$ 170,891	\$ 170,891	\$ 170,891	\$ 2,012,803
6 Total	\$ 210,487	\$ 210,487	\$ 172,672	\$ 206,286	\$ 206,286	\$ 243,108	\$ 217,821	\$ 217,821	\$ 217,821	\$ 217,821	\$ 217,821	\$ 217,821	\$ 2,558,251

Line No.	2018 Jul	2018 Aug	2018 Sep	2018 Oct	2018 Nov	2018 Dec	2019 Jan	2019 Feb	2019 Mar	2019 Apr	2019 May	2019 Jun	Updated Test Year Total
TOTAL													
7 Life Insurance (offset by employee withholdings)	\$ 58,944	\$ 58,944	\$ 25,650	\$ 55,244	\$ 55,244	\$ 384,245	\$ 60,597	\$ 60,597	\$ 60,597	\$ 60,597	\$ 60,597	\$ 60,597	\$ 1,011,854
8 Long-term disability insurance premiums	\$ 215,090	\$ 215,090	\$ 184,224	\$ 211,660	\$ 211,660	\$ 201,154	\$ 221,489	\$ 221,489	\$ 221,489	\$ 221,489	\$ 221,489	\$ 221,489	\$ 2,567,813
9 Total	\$ 274,033	\$ 274,033	\$ 209,874	\$ 266,905	\$ 266,905	\$ 585,400	\$ 282,086	\$ 282,086	\$ 282,086	\$ 282,086	\$ 282,086	\$ 282,086	\$ 3,579,667

Southwestern Public Service Company
General Employee Benefit Information

		2. Total Costs (O&M and Capital)													
Line No.		2018 Jul	2018 Aug	2018 Sep	2018 Oct	2018 Nov	2018 Dec	2019 Jan	2019 Feb	2019 Mar	2019 Apr	2019 May	2019 Jun	Updated Test Year Total	
1	SPS														
	Life Insurance (offset by employee withholdings)	13,376	13,376	(2,067)	(2,067)	11,572	11,572	339,375	13,667	13,667	13,667	13,667	13,667	488,405	
2	Long-term disability insurance premiums	50,170	50,170	40,069	40,069	49,047	49,047	12,917	50,598	50,598	50,598	50,598	50,598	555,010	
3	Total	63,546	63,546	37,402	37,402	60,619	60,619	352,292	64,265	64,265	64,265	64,265	64,265	1,023,415	
4	XES														
	Life Insurance (offset by employee withholdings)	45,957	45,957	20,516	45,957	45,957	54,871	46,930	46,930	46,930	46,930	46,930	46,930	484,449	
7	Long-term disability insurance premiums	164,260	164,260	144,156	162,613	162,613	188,237	170,091	170,091	170,091	170,091	170,091	170,091	2,012,803	
8	Total	210,487	210,487	172,672	208,570	208,570	243,108	216,921	216,921	216,921	216,921	216,921	216,921	2,497,252	
9	TOTAL														
	Life Insurance (offset by employee withholdings)	58,944	58,944	25,650	58,944	58,944	109,742	60,597	60,597	60,597	60,597	60,597	60,597	1,011,854	
12	Long-term disability insurance premiums	215,090	215,090	188,224	211,660	211,660	201,154	221,489	221,489	221,489	221,489	221,489	221,489	2,567,813	
13	Total	274,033	274,033	213,874	270,604	270,604	310,896	282,086	282,086	282,086	282,086	282,086	282,086	3,579,667	
14	Insurance Loading Percent to O&M - SPS	64.04%	61.34%	56.18%	61.28%	62.46%	58.23%	64.46%	62.97%	61.70%	60.35%	62.89%	61.64%		
15	Insurance Loading Percent to O&M - XS to SPS	13.37%	12.84%	12.76%	12.43%	11.84%	12.00%	11.37%	11.83%	11.68%	11.18%	11.44%	11.53%		
16	2. Amounts in O&M														
17	SPS														
	Life Insurance (offset by employee withholdings)	8,567	8,205	(1,611)	7,091	7,228	197,604	8,810	8,606	8,433	8,276	8,568	8,424	278,201	
19	Long-term disability insurance premiums	32,131	30,775	22,512	30,057	30,635	7,521	32,616	31,861	31,222	30,640	31,720	31,188	342,877	
21	Total	40,698	38,980	20,902	37,149	37,862	205,125	41,426	40,466	39,655	38,916	40,288	39,612	621,078	
22	XES to SPS														
	Life Insurance (offset by employee withholdings)	6,092	5,849	3,638	5,428	5,172	6,593	5,335	5,550	5,481	5,245	5,369	5,410	65,151	
24	Long-term disability insurance premiums	22,048	21,169	18,392	20,210	19,256	22,580	19,427	20,209	19,957	19,100	19,550	19,700	241,600	
26	Total	28,140	27,016	22,030	25,638	24,428	29,173	24,762	25,759	25,437	24,445	24,918	25,110	286,750	
27	TOTAL														
	Life Insurance (offset by employee withholdings)	14,659	14,054	2,028	12,519	12,399	204,187	14,145	14,156	13,914	13,521	13,937	13,834	343,351	
29	Long-term disability insurance premiums	54,179	51,943	40,064	50,268	49,891	30,104	52,043	52,070	51,178	49,739	51,270	50,887	584,477	
30	Total	68,837	65,997	42,092	62,787	62,290	234,291	66,188	66,226	65,092	63,261	65,206	64,721	927,828	

Note: The life insurance & long-term disability contracts, including rates for each level of coverage, is provided as worksheet G-U2. The amount paid varies by month depending on employee enrollment and the level of coverage. The total costs amounts above reflect the amount that was accrued, and is not necessarily the amount that was paid in that month.

Southwestern Public Service Company
General Employee Benefit Information

3. Total Costs (O&M and Capital)

Line No.	SPS	2018 Jul	2018 Aug	2018 Sep	2018 Oct	2018 Nov	2018 Dec	2019 Jan	2019 Feb	2019 Mar	2019 Apr	2019 May	2019 Jun	Updated Test Year Total
1	401K Match	\$ 234,137	\$ 234,137	\$ 232,097	\$ 232,800	\$ 232,800	\$ 175,821	\$ 246,214	\$ 312,653	\$ 246,214	\$ 246,214	\$ 246,214	\$ 206,006	\$ 2,835,318
2	Service Center Administration Fees	2,838	2,838	(6,872)	1,759	1,759	(943)	2,804	776	2,804	2,804	2,804	2,804	18,205
3	Cobra Administration Fees	721	721	(5,769)	-	-	-	776	776	776	776	776	776	327
4	Flex Spending Administration Fees	389	389	(2,559)	62	62	15	521	521	521	521	521	521	1,483
5	STD and LTD Administration Fees	1,240	1,240	16,565	2,943	2,943	7,756	2,647	2,647	2,647	2,647	2,647	2,647	48,564
6	Active Healthcare Administration Fees	28,263	28,263	124,898	38,998	38,998	3,142	21,137	21,137	21,137	21,137	21,137	21,137	389,383
8	Health Assessment Administration Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Tuition Reimbursement Program	11,688	11,688	(13,574)	8,881	8,881	(10,685)	10,928	10,928	10,928	10,928	10,928	10,928	82,446
10	Other consulting and expenses (Pension Related)	(13,435)	363	6,014	3,227	3,287	(9,546)	(11,330)	(16,086)	(11,330)	207	5,296	2,484	(14,542)
11	Other consulting and expenses (Insurance Related)	22,809	22,762	(7,142)	19,488	19,463	33,328	21,576	21,534	21,567	21,512	21,599	21,530	240,025
12	Nonqualified Deferred 401K Match	211	211	211	211	211	(375)	191	191	191	191	191	191	1,825
13	FAS 87 Nonqualified Pension	-	-	-	-	-	-	-	-	-	-	-	-	-
14	FAS 87 Qualified Pension	1,144,333	1,144,333	1,144,333	1,144,333	1,144,333	1,144,333	959,333	959,333	959,333	959,333	959,333	959,333	12,622,000
15	Deferred Pension (SPS Texas rate stipulation)	-	-	-	-	-	-	-	-	-	-	-	-	-
16	FAS 106 Retiree Medical	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(25,418)	(25,418)	(25,418)	(25,418)	(25,418)	(25,418)	(431,508)
17	FAS 112 Long-Term Disability	(583)	(583)	(583)	(583)	(583)	(3,457)	1,750	1,750	1,750	1,750	(38,667)	(6,333)	(44,374)
18	Total	\$ 1,386,111	\$ 1,399,863	\$ 1,431,119	\$ 1,405,618	\$ 1,405,653	\$ 1,317,211	\$ 1,232,913	\$ 1,292,779	\$ 1,231,319	\$ 1,242,601	\$ 1,207,361	\$ 1,196,604	\$ 15,749,152
19														
20														
21														
22	XES													
23	401K Match	\$ 905,520	\$ 905,520	\$ 865,804	\$ 901,107	\$ 901,107	\$ 1,003,623	\$ 922,051	\$ 912,736	\$ 922,051	\$ 922,051	\$ 922,051	\$ 1,261,247	\$ 11,344,868
24	Service Center Administration Fees	58,550	58,550	(85,035)	42,596	42,596	49,394	59,982	59,982	59,982	59,982	59,982	59,982	526,541
25	Cobra Administration Fees	2,172	2,172	901	2,031	2,031	49,406	2,415	2,415	2,415	2,415	2,415	2,415	73,304
26	Flex Spending Administration Fees	2,056	2,056	35,279	5,748	5,748	(4,191)	2,564	2,564	2,564	2,564	2,564	2,564	62,077
27	STD and LTD Administration Fees	11,385	11,385	91,022	20,234	20,234	23,583	24,871	24,871	24,871	24,871	24,871	24,871	327,064
28	Active Healthcare Administration Fees	220,054	220,054	863,193	291,514	291,514	62,618	146,229	146,229	146,229	146,229	146,229	146,229	2,826,317
29	Health Assessment Administration Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Tuition Reimbursement Program	35,213	35,213	265,494	60,800	60,800	(188,084)	34,025	34,025	34,025	34,025	34,025	34,025	473,586
31	Other consulting and expenses (Pension Related)	120,384	188,991	54,931	175,799	189,635	152,180	264,164	72,391	(2,930)	220,957	336,936	86,590	1,868,028
32	Other consulting and expenses (Insurance Related)	130,236	130,365	441,884	164,961	164,922	(65,572)	129,718	130,038	129,982	129,969	129,949	129,916	1,746,307
33	FAS 88 settlement expense	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Nonqualified Deferred 401K Match	11,120	11,120	11,120	11,120	11,120	(3,447)	10,629	10,629	10,629	10,629	10,629	10,629	115,928
35	FAS 87 Nonqualified Pension	-	-	-	-	-	-	-	-	-	-	-	-	-
36	FAS 87 Qualified Pension	1,946,000	1,946,000	1,946,000	1,946,000	1,946,000	1,946,000	1,813,250	1,813,250	1,813,250	1,813,250	1,813,250	1,813,250	22,555,502
37	FAS 106 Retiree Medical	127,250	127,250	127,250	127,250	127,250	127,250	104,417	104,417	104,417	104,417	104,417	104,417	1,389,988
38	FAS 112 Long-Term Disability	7,583	7,583	7,583	7,583	7,583	7,583	833	833	833	833	(2,083)	250	47,000
39	Total	\$ 3,577,523	\$ 3,644,260	\$ 4,025,425	\$ 3,796,742	\$ 3,790,539	\$ 3,160,343	\$ 3,515,146	\$ 3,314,978	\$ 3,248,316	\$ 3,477,130	\$ 3,385,232	\$ 3,676,383	\$ 43,356,418

Southwestern Public Service Company

General Employee Benefit Information

		2018 Jul	2018 Aug	2018 Sep	2018 Oct	2018 Nov	2018 Dec	2019 Jan	2019 Feb	2019 Mar	2019 Apr	2019 May	2019 Jun	Updated Test Year Total
84	XES to SPIS	\$ 121,057	\$ 116,225	\$ 110,462	\$ 111,995	\$ 106,707	\$ 120,406	\$ 104,820	\$ 107,939	\$ 107,678	\$ 103,054	\$ 105,481	\$ 145,392	\$ 1,361,217
85	401k March	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Service Center Administration Fees	7,827	7,515	(10,849)	5,294	5,044	5,926	6,819	7,085	7,005	6,704	6,862	6,914	62,155
87	Cobra Administration Fees	888	279	115	252	241	5,927	279	286	282	270	276	278	8,771
88	Flex Spending Administration Fees	275	264	4,501	714	681	(503)	291	303	299	287	283	296	7,701
89	STD and LTD Administration Fees	1,522	1,461	11,613	2,515	2,396	2,829	2,827	2,941	2,904	2,780	2,845	2,867	38,501
90	Active Healthcare Administration Fees	29,419	28,244	110,129	36,231	34,521	7,512	16,623	17,253	17,077	16,433	16,728	16,857	346,977
91	Health Assessment Administration Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Tuition Reimbursement Program	4,708	4,520	33,872	7,557	7,200	(22,565)	3,868	4,024	3,973	3,803	3,892	3,922	58,774
93	Other consulting and expenses (Pension Related)	16,094	24,001	7,008	21,849	23,640	30,030	8,561	33,442	24,695	38,455	38,455	9,982	222,332
94	Other consulting and expenses (Insurance Related)	17,411	16,733	56,377	20,502	19,530	(7,867)	14,746	15,378	15,179	14,519	14,866	14,976	212,351
95	FAS 88 settlement expense	-	-	-	-	-	-	-	-	-	-	-	-	-
96	FAS 88 settlement expense	-	-	-	-	-	-	-	-	-	-	-	-	-
97	Nonqualified Deferred 401k March	1,487	1,427	1,419	1,382	1,317	(413)	1,208	1,257	1,241	1,188	1,216	1,225	13,954
98	FAS 87 Nonqualified Pension	-	-	-	-	-	-	-	-	-	-	-	-	-
99	FAS 87 Qualified Pension	260,158	249,772	248,276	241,860	230,442	233,465	206,132	214,433	211,753	202,660	207,432	209,025	2,715,409
100	FAS 106 Retiree Medical	17,012	16,333	16,235	15,815	15,069	15,266	11,870	12,348	12,194	11,670	11,545	12,037	167,794
101	FAS 112 Long-Term Disability	1,014	973	968	942	898	910	95	99	97	93	(238)	29	5,879
102	Total	\$ 478,273	\$ 467,747	\$ 590,125	\$ 466,909	\$ 447,685	\$ 379,152	\$ 399,065	\$ 391,956	\$ 379,342	\$ 386,066	\$ 410,144	\$ 423,801	\$ 5,222,803
103	TOTAL	2018 Jul	2018 Aug	2018 Sep	2018 Oct	2018 Nov	2018 Dec	2019 Jan	2019 Feb	2019 Mar	2019 Apr	2019 May	2019 Jun	Updated Test Year Total
104	401k March	\$ 271,009	\$ 259,849	\$ 235,244	\$ 234,659	\$ 252,113	\$ 222,780	\$ 263,532	\$ 304,817	\$ 259,604	\$ 252,148	\$ 259,833	\$ 272,370	\$ 3,707,959
105	Service Center Administration Fees	9,645	9,256	(14,710)	6,372	6,143	5,377	8,626	8,859	8,735	8,402	8,620	8,643	73,969
106	Cobra Administration Fees	752	721	(3,126)	252	241	5,927	774	774	771	740	762	756	9,335
107	Flex Spending Administration Fees	524	503	3,063	752	719	(494)	627	631	621	602	620	617	8,785
108	STD and LTD Administration Fees	2,316	2,222	20,919	4,318	4,234	7,345	4,533	4,608	4,537	4,382	4,504	4,498	68,417
109	Active Healthcare Administration Fees	47,519	45,581	180,301	60,130	58,679	9,342	30,249	30,602	30,119	29,143	29,979	29,885	581,729
110	Health Assessment Administration Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
111	Tuition Reimbursement Program	11,111	11,689	26,246	12,999	12,747	(28,786)	10,912	10,905	10,716	10,420	10,743	10,658	111,443
112	Other consulting and expenses (Pension Related)	7,489	24,824	10,387	23,827	25,684	23,877	(15,689)	(15,689)	(15,689)	24,821	41,865	11,513	211,779
113	Other consulting and expenses (Insurance Related)	32,019	30,695	52,364	32,445	31,696	11,539	28,655	28,938	28,487	27,546	28,407	28,247	361,026
114	FAS 88 settlement expense	-	-	-	-	-	-	-	-	-	-	-	-	-
115	FAS 88 settlement expense	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Nonqualified Deferred 401k March	1,622	1,557	1,537	1,512	1,449	(632)	1,331	1,377	1,359	1,303	1,335	1,343	15,093
117	FAS 87 Nonqualified Pension	-	-	-	-	-	-	-	-	-	-	-	-	-
118	FAS 87 Qualified Pension	993,037	951,728	891,205	943,131	945,189	899,764	824,530	818,505	803,709	783,581	808,839	800,337	10,463,555
119	Deferred Pension (SPIS Texas rate stipulation)	-	-	-	-	-	-	-	-	-	-	-	-	-
120	FAS 106 Retiree Medical	(12,769)	(12,191)	(9,891)	(12,681)	(13,975)	(11,809)	(4,514)	(3,657)	(3,480)	(3,721)	(3,889)	(3,630)	(96,318)
121	FAS 112 Long-Term Disability	640	616	640	585	534	1,103	1,223	1,200	1,177	1,153	(24,748)	(3,875)	(21,689)
122	Total	\$ 1,365,908	\$ 1,326,449	\$ 1,394,181	\$ 1,328,301	\$ 1,325,651	\$ 1,146,110	\$ 1,094,356	\$ 1,205,991	\$ 1,138,126	\$ 1,140,519	\$ 1,161,361	\$ 1,161,361	\$ 14,895,080

Note: Schedules G-U2 #2, #3 and #4 represent the total benefit costs in FERC 926, FAS 07 pension costs and source documentation are also reported in Schedule G-U2.1 #3, FAS 106 retiree medical costs and source documentation are also reported in Schedule G-U2.2, FAS 112 long-term disability costs and source documentation are also reported in Schedule G-U2.3. Administration fees and source documentation are also reported on Schedule G-U2.3.

Southwestern Public Service Company

General Employee Benefit Information

5. All components presented in Schedule G-U2 reconcile to the costs in FERC 926.
6. Retiree costs are accounted for in the amounts accrued and as described in other sections. See sections G-U2.1 and G-U2.2.

Southwestern Public Service Company**Pension Expense**

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

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

Contributions to the qualified plans were made in 2016, 2017, 2018, and 2019 as shown below.

Listed below are the Updated Test Year (July 1, 2018 through June 30, 2019), and the three most recent years’ pension expense per GAAP, actual pension payments funded to the pension trust, and the actuarial minimum and maximum calculations. All data provided is for SPS and for Xcel Energy Services (XES), a portion of which is allocated to SPS.

Year 12 months ended 12/31/2016				
	Pension Expense Per GAAP (Amounts for SPS and XES only)	Actual Pension Payments to the Fund	Actuarial Minimum (Amounts for Entire Plan)	Actuarial Maximum (Amounts for Entire Plan)
SPS Bargaining Qualified Pension Plan	\$10,267,000	\$15,126,527	\$4,617,590	\$242,008,028
Former NCE Non-bargaining Qualified Pension Plan	\$5,137,000	\$2,961,000	\$12,790,794	\$200,052,044
Xcel Energy Qualified Pension Plan (XEPP)	\$27,013,000	\$29,349,377	\$89,648,140	\$1,276,525,275

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

Southwestern Public Service Company**Pension Expense**

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

Updated Test Year 12 months ended 6/30/19				
	Pension Expense Per GAAP (Amounts for SPS and XES only)	Actual Pension Payments to the Fund	Actuarial Minimum (Amounts for Entire Plan)	Actuarial Maximum (Amounts for Entire Plan)
SPS Bargaining Qualified Pension Plan	\$8,823,500	\$15,000,000	n/a*	n/a*
Former NCE Non-bargaining Qualified Pension Plan	\$7,010,500	\$1,501,000	n/a*	n/a*
Xcel Energy Qualified Pension Plan (XEPP)	\$44,561,500	\$32,227,000	n/a*	n/a*

* Not applicable to a split test year

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

	July-Dec 2018	Jan-Jun 2019	Updated Test Year Total
SPS Bargaining Qualified Pension Plan	\$4,869,500	\$3,954,000	\$8,823,500
Former NCE Non-bargaining Qualified Pension Plan	\$5,257,500	\$1,753,000	\$7,010,500
Xcel Energy Qualified Pension Plan (XEPP)	\$33,806,000	\$10,755,500	\$44,561,500

Refer to Work Paper G-U2.1, which contains the actuarial reports from Willis Towers Watson, for the pension funding requirement and the accrual accounting for the periods ending December 31, 2016, 2017, 2018, and 2019.

These costs are also included in Schedule G-U2 and are recorded in FERC 926. Any amounts listed in this schedule are merely supplemental data that coincides with the amounts in Schedule G-U2.

¹ This number has been updated from the original filing due to an inadvertent error.

Southwestern Public Service Company

Postretirement Benefits Other Than Pension Expense

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

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

The basis of the calculations included in the requested cost of service is provided by Willis Towers Watson’s actuarial reports, which are being provided as Work Paper G-U2.2 (WP/G-U2.2(CD)). The Updated Test Year is July 1, 2018 through June 30, 2019, so the updated test year has six months of 2018 data and six months of 2019 data. A summary of the Updated Test Year amounts are as follows:

Benefit	Entity	2017	2018	Test Year
Retiree Medical	SPS	\$(840,000)	\$(558,000)	\$(494,753)
	XES	\$1,491,000	\$1,527,000	\$1,458,500
Long-Term Disability	SPS	\$78,000	\$(9,874)	\$(9,374)
	XES	\$17,000	\$91,000	\$70,750

Benefit	Entity	Updated Test Year Total Cost	Updated Test Year Amount in Cost of Service
Retiree Medical	SPS	\$(431,500)	\$(264,112)
	XES	\$1,390,000	\$167,794
Long-Term Disability	SPS	\$(44,374)	\$(27,568)
	XES	\$47,000	\$5,879

Please refer to Schedule G-U2 for the calculation of the amounts included in the cost of service.

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

Benefit	Date	Entity	Funding	Total Cost
Retiree Medical	12/31/16	SPS	\$559,048	\$(765,000)
		XES	\$1,148,542	\$1,350,000
	12/31/17	SPS	\$182,919	\$(840,000)
		XES	\$1,936,094	\$1,491,000
	12/31/18	SPS	\$1,891	\$(558,000)
		XES	\$1,759,987	\$1,527,000
Long-Term Disability	12/31/16	SPS	\$248,510	\$(6,000)
		XES	\$115,970	\$(557,000)
	12/31/17	SPS	\$181,911	\$78,000
		XES	\$165,532	\$17,000
	12/31/18	SPS	\$149,643	\$(9,874)
		XES	\$103,160	\$91,000

As of 12/31/2018, the SPS retiree medical and life insurance plan had a funded status of \$(1,837,000) and a benefit obligation of \$41,883,000. The company uses GAAP as its basis for recording costs associated with the retiree medical and life insurance plan.

Please refer to Work Paper G-U2.2 (WP/G-U2.2(CD)) for documentation supporting the Total Cost and Funding amounts.

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

These costs are also included in Schedule G-U2 and are recorded in FERC 926.

Southwestern Public Service Company

Administration Fees

1) Group Health and Welfare Administration Fees*

Line No.	Benefit	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	Updated Test Year Total
1	United HealthCare Insurance Company (Medical Benefits)	\$ 38,720	\$ 37,143	\$ 78,385	\$ 51,461	\$ 51,333	\$ 46,544	\$ 22,151	\$ 22,449	\$ 22,098	\$ 21,368	\$ 21,975	\$ 21,921	\$ 435,549
2	Delta Dental of Minnesota (Dental Benefits)	3,217	3,084	3,432	2,754	2,722	6,450	2,992	2,989	2,937	2,857	2,945	2,922	39,301
3	Express Scripts (Prescription Drug Administrator)	4,256	4,083	98,185	5,663	4,581	(48,003)	3,844	3,907	3,848	3,716	3,820	3,815	91,715
4	VSP (Vision Benefits)	1,326	1,271	298	252	243	4,351	1,260	1,256	1,234	1,201	1,239	1,228	15,162
5	Flex Compensation, Inc (COBRA Benefits Administrator)	752	721	(3,126)	252	241	5,927	774	774	761	740	762	756	9,335
6	United HealthCare Insurance Company (thru 2018) & Optum (effective 1/1/19) (Medical and Dependent Flexible Spending Account Administrator)	178	171	88	162	157	231	165	169	167	160	165	165	1,978
7	Flex Compensation, Inc (Transportation Flexible Spending Account Administrator)	346	332	2,975	590	562	(725)	462	462	454	441	455	452	6,806
8	The Hartford (Short and Long Term Disability Administrator)	2,316	2,222	20,919	4,318	4,234	7,345	4,533	4,608	4,537	4,382	4,504	4,498	68,417
9	Total	\$ 51,112	\$ 49,027	\$ 201,157	\$ 65,452	\$ 64,072	\$ 22,120	\$ 36,183	\$ 36,615	\$ 36,037	\$ 34,866	\$ 35,865	\$ 35,756	\$ 688,264

Notes: Copies of the administrative services contracts for the following are included in WP-G-U2.3:

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

* Administrative Fees also included in Schedule G-U2.

Southwestern Public Service Company

Bad Debt Expense

1. Policy for Writing Off Bad Debts

Thirty days after the final bill due date, the account is referred to a collection agency.

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

2. Bad Debt Expense Calculation

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

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

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

3. Revenues, Uncollectible Expenses, and Net Bad Debts

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

4. Monthly Fluctuations

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

Southwestern Public Service Company

Bad Debt Expense

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

Notes: ⁽¹⁾ Revenue is billed commodity revenue.

⁽²⁾ Uncollectible expense is commodity bad debt expense.

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

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

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

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

Southwestern Public Service Company

Bad Debt Expense

Line No.	Month	2018			2019		
		Revenues ⁽¹⁾	Net Write-Off	Uncollectible Expense ⁽²⁾	Revenues ⁽¹⁾	Net Write-Off	Uncollectible Expense ⁽²⁾
1	January	\$ (114,701,762)	\$ 346,540	\$ 433,654	\$ (103,709,449)	\$ 448,829	\$ 475,454
2	February	(97,749,741)	447,888	306,438	(92,260,457)	407,335	261,837
3	March	(99,309,451)	530,803	414,377	(98,940,272)	481,910	373,874
4	April	(93,830,064)	571,765	123,233	(97,696,507)	521,197	349,453
5	May	(95,025,535)	542,154	341,872	(92,768,424)	394,594	279,957
6	June	(103,274,086)	431,907	447,135	(96,905,276)	328,681	349,411
7	July	(121,919,348)	346,462	531,188			
8	August	(124,772,788)	395,758	465,517			
9	September	(106,823,306)	386,692	479,729			
10	October	(104,234,216)	435,390	256,082			
11	November	(88,397,457)	347,560	291,618			
12	December	(85,705,419)	341,952	332,921			
13	Total	\$ (1,235,743,173)	\$ 5,124,870	\$ 4,423,764	\$ (582,280,384)	\$ 2,582,546	\$ 2,089,987

Southwestern Public Service Company

Summary of Advertising, Contributions & Dues

Line No.	FERC ACCT	Category	Schedule No.	Texas Updated		Amount Subject to Limitation	Other Reference
				Test Year Expense	Exclusions		
1	Various	Advertising	G-U4.1	\$ 1,687,827	\$ 1,122,619	\$ 565,208	A & A-3
2	426	Contributions/Donations	G-U4.2	1,344,408	444,579	899,829	A & A-3
3	Various	Organization Memberships/Dues	G-U4.3	916,244	346,538	569,706	A & A-3
4	Total Expenses Subject to 0.3% Limitation			\$ 3,948,479	\$ 1,913,736	\$ 2,034,743	

TEST OF 16 TAC § 25.231(b)(1)(E):

ADVERTISING, CONTRIBUTIONS & DUES LIMITATION

5	Applicable Test Year Revenues		\$ 843,530,134
6	% Limitation	x	0.003
7	Dollar Limitation	(a)	\$ 2,530,590
8	* Total Adjusted Test Year Expense (above)	(b)	2,034,743
9	(Over) / Under Limit	(a) - (b)	<u>\$ 495,847</u>

Southwestern Public Service Company
Summary of Advertising Expense

Line No.	FERC Account	Category	Schedule Number	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1	908	(a), (c) Communication - Conservation DSM	G-U4.1a	\$ 4,382	0.00%	\$ -
			Total 908	\$ 4,382	0.00%	\$ -
2	909	(a) Advertising - Brand Image	G-U4.1a	\$ -	0.00%	\$ -
3		(a) Advertising - Conservation Other	G-U4.1a	72,518	68.92%	49,979
4		(a) Advertising - General	G-U4.1a	-	0.00%	-
5		(a) Communication - Conservation Other	G-U4.1a	711	68.92%	490
6		(a) Customer Program - Advertising	G-U4.1a	(106,158)	68.92%	(73,164)
7		(a) Customer Program - Non-Recoverable	G-U4.1a	-	0.00%	-
8		(a) Customer Program - Promotion	G-U4.1a	51,777	60.13%	31,136
9		(a) Mandated Inserts Communication	G-U4.1a	111,674	71.77%	80,143
10		(a) Safety Advertising	G-U4.1a	240,441	68.92%	165,712
11		(a) Safety Information	G-U4.1a	50,411	68.92%	34,744
12			Total 909	\$ 421,375	68.59%	\$ 289,040
13	913	Advertising to Promote and Retain Usage	G-U4.1b	\$ -	0.00%	\$ -
14			Total 913	\$ -	0.00%	\$ -
15	921	(a), (c) Advertising - General	G-U4.1c	\$ -	0.00%	\$ -
16			Total 921	\$ -	0.00%	\$ -
17	930.1	(b) Advertising - Brand Image	G-U4.1c	\$ 290,471	68.71%	\$ 199,570
18		(b) Advertising - Brand Sponsorship	G-U4.1c	859,501	0.00%	-
19		(b) Advertising - General	G-U4.1c	124,669	61.44%	76,598
20		(b) Customer Program - Non-Recoverable	G-U4.1c	(12,079)	0.00%	-
21			Total 930.1	\$ 1,262,562	21.87%	\$ 276,168
22		Capitalized Advertising	G-U4.1d	\$ -	0.00%	\$ -
23	426.1	(b) Advertising - General		-	0.00%	-
24			Total 426.1	\$ -	0.00%	\$ -
25	Total Advertising Expenses			\$ 1,687,827		\$ 565,208
				G-U4		G-U4

(a) SPS is including a portion of these cost in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-4 by using a Texas Customer Allocator.
(b) SPS is not including any of these costs in its cost of service.
(c) Per schedule rule, "If the utility expends funds for advertising activities as defined by the FERC account descriptions for Accounts 909, 913, 930.1 (including payroll), but records such expense in another FERC account, then such expense must be listed on this schedule along with the FERC account number to which that expense was charged". As such, this FERC Account has been added to this schedule.

Line No.	FERC ACCT	Cost Element	Description	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1	908	Communication - Conservation DSM						
2			Energy Resources LLC	\$ 10,931.05	29.00%	\$ 3,170.00	0.00%	\$ -
3			Event Rents Denver	162.41	15.43%	25.07	0.00%	-
4			Hallmark	65.25	100.00%	65.25	0.00%	-
5			Print Lab	604.10	12.91%	77.96	0.00%	-
6			Tigris Sponsorship & Marketing Inc	350.00	12.91%	45.16	0.00%	-
7			Yamamoto Moss Mackenzie Inc	(250.00)	12.91%	(32.26)	0.00%	-
8		Communication - Conservation DSM Total		\$ 9,608.54	30.33%	\$ 3,890.88	0.00%	\$ -
9	909	Advertising - Conservation Other						
10			Carmichael Lynch Inc	\$ 275,630.00	13.02%	\$ 35,875.45	68.92%	24,725.36
11			Yamamoto Moss Mackenzie Inc	283,858.41	12.91%	36,642.64	68.92%	25,254.11
12		Advertising - Conservation Other Total		\$ 559,488.41		\$ 72,518.09	68.92%	\$ 49,979.47
13	909	Communication - Conservation Other						
14			Cub Foods	\$ 19.95	24.16%	\$ 4.82	68.92%	\$ 3.32
15			Lancer at Xcel Energy	19.34	24.15%	4.67	68.92%	3.22
16			Transperfect	42.13	15.69%	6.61	68.92%	4.56
17			Viking II Inc	695.00	100.00%	695.00	68.92%	478.99
18		Communication - Conservation Other Total		\$ 776.42		\$ 711.10	68.92%	\$ 490.09
19	909	Customer Program - Advertising						
20			Facebook	\$ 62.45	15.69%	\$ 9.80	68.92%	\$ 6.75
21			Lancer at Xcel Energy	(2,761.23)	0.00%	(0.08)	68.92%	(0.06)
22			Office Depot	45.36	21.80%	9.89	68.92%	6.82
23			Yamamoto Moss Mackenzie Inc	(879,781.00)	12.07%	(106,177.39)	68.92%	(73,177.46)
24		Customer Program - Advertising Total		\$ (882,434.42)		\$ (106,157.78)	68.92%	\$ (73,163.94)
25	909	Customer Program - Promotion						
26			AIA Corporation	\$ (593.33)	14.44%	\$ (85.69)	68.92%	\$ (59.06)
27			Artesia Main Street Inc	3,100.00	100.00%	3,100.00	0.00%	-
28			Best Buy	363.99	15.70%	57.13	68.92%	39.37
29			Cheddar's	93.02	15.44%	14.36	68.92%	9.90
30			Cub Foods	86.79	15.44%	13.40	68.92%	9.24
31			Customer Motivators LLC	62,337.50	15.69%	9,783.75	68.92%	6,742.96
32			DST Output Inc	191,045.58	14.63%	27,944.11	68.92%	19,259.08
33			Facebook	3,298.77	15.69%	517.74	68.92%	356.83
34			Minnesota Timberwolves	50,000.00	12.91%	6,452.60	68.92%	4,447.13
35			New Mexico Military Institute	3,000.00	100.00%	3,000.00	0.00%	-
36			Panera Bread	170.44	15.43%	26.30	68.92%	18.13
37			Roswell Homeless Coalition	500.00	100.00%	500.00	0.00%	-
38			Sam's Club	1,128.58	14.31%	161.46	68.92%	111.28
39			Target	29,148.50	15.47%	4,510.05	68.92%	3,108.33
40			United Way	202.95	15.43%	31.32	68.92%	21.59
41			Walgreens	823.80	11.19%	92.19	68.92%	63.54
42			Way Way Off Broadway Theatre Co	13,450.00	15.69%	2,110.95	68.92%	1,454.87
43			Yamamoto Moss Mackenzie Inc	(50,000.00)	12.91%	(6,452.60)	68.92%	(4,447.13)
44		Customer Program - Promotion Total		\$ 308,156.59		\$ 51,777.07	60.13%	\$ 31,136.04

Summary of Informational/Instructional Advertising

Line No.	FERC ACCT	Cost Element	Description	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
45	909	Mandated Inserts Communication						
46		DST Output Inc		\$ 1,619.88	100.00%	\$ 1,619.88	68.92%	\$ 1,116.42
47		Seachange		10,224.00	100.00%	10,224.00	100.00%	10,224.00
48		The John Roberts Company		99,829.67	100.00%	99,829.67	68.92%	68,802.61
49		Mandated Inserts Communication Total		\$ 111,673.55	100.00%	\$ 111,673.55	71.77%	\$ 80,143.03
50	909	Safety Advertising						
51		Carmichael Lynch Inc		\$ 392,946.75	6.95%	\$ 27,310.20	68.92%	\$ 18,822.19
52		Love Advertising		23,500.00	6.95%	1,633.27	68.92%	1,125.65
53		Yamamoto Moss Mackenzie Inc		489,878.03	43.17%	211,497.95	68.92%	145,764.39
54		Safety Advertising Total		\$ 906,324.78	26.53%	\$ 240,441.42	68.92%	\$ 165,712.23
55	909	Safety Information						
56		Culver Company Inc		\$ 513,509.22	6.99%	\$ 35,895.30	68.92%	\$ 24,739.04
57		Energy Resources LLC		100.00	12.88%	12.88	68.92%	8.88
58		Eyedea Worx LLC		304.57	14.40%	43.87	68.92%	30.24
59		Marmosetmusic.com		2,000.00	6.95%	139.00	68.92%	95.80
60		Paradigm		4,777.41	6.99%	333.95	68.92%	230.16
61		Pipeline Association for Public Awareness		15,652.83	51.86%	8,117.29	68.92%	5,594.44
62		Sander Resources LLC		10,000.00	9.93%	993.33	68.92%	684.60
63		Skillssoft Corp		15,868.55	14.36%	2,279.22	68.92%	1,570.84
64		The John Roberts Company		36,839.04	6.99%	2,575.12	68.92%	1,774.77
65		Transperfect		309.00	6.95%	21.48	68.92%	14.80
66		Safety Information Total		\$ 599,360.62	8.41%	\$ 50,411.44	68.92%	\$ 34,743.56
67		Total Informational / Instructional Advertising *				\$ 425,265.77		\$ 238,574.08
						G-U4.1		G-U4.1

* SPS is including a portion of these cost in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-U4 by using a Texas Customer Allocator.

Southwestern Public Service Company

Summary of Advertising to Promote & Retain Usage

Line No.	FERC ACCT	Description	Total Amount		Allocation to SPS		Updated Test Year Amount to SPS		Allocation to Texas		Total Requested Texas Amount	
1	913	None to report.	\$	-	0.00%	\$	-	0.00%	\$	-		
2	Total Advertising to Promote and Retain Usage		\$	-		\$	-		\$	-		
												G-U4.1

Southwestern Public Service Company

Summary of General Advertising Expense

Line No.	FERC ACCT	Cost Element	Description	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1	930.1	Advertising - Brand Image						
2		ADCO Safety Award Store		\$ 380	100.00%	\$	68.92%	\$ 262
3		AIA Corporation		4,017	14.44%		68.92%	400
4		Alphagraphics		216	6.99%		68.92%	10
5		Annette Bertelsen		1,625	12.91%		68.92%	145
6		Borger Chamber of Commerce		150	100.00%		100.00%	150
7		Carmichael Lynch Inc		376,052	19.75%		68.92%	51,177
8		Conway Publication		11,000	14.44%		68.92%	1,095
9		Cornhole Worldwide		548	14.63%		68.92%	55
10		Dice Career Solutions		395	6.95%		68.92%	19
11		Display Devices Inc.		4,800	13.02%		68.92%	431
12		Facebook		30,108	18.49%		68.92%	3,836
13		GM Voices		6,266	12.94%		68.92%	559
14		Group Newhouse Inc.		68,944	12.92%		68.92%	6,140
15		KC Graphics		713	100.00%		68.92%	491
16		Lori Warner		(835)	6.99%		68.92%	(40)
17		Midwest Family Broadcasting Group		2,000	6.95%		0.00%	-
18		Minneapolis Business Journal		1,875	12.91%		0.00%	-
19		MTD Inc.		361	100.00%		68.92%	249
20		MW Family Broadcasting Group		8,446	6.99%		0.00%	-
21		N401 Studios		2,534	12.91%		68.92%	225
22		Party City		17	14.43%		68.92%	2
23		Pen Factory		(146)	100.00%		68.92%	(101)
24		Powerlineman.com		425	100.00%		68.92%	293
25		Quality Logo Products		399	14.36%		68.92%	40
26		Stitches by Stitches		49	100.00%		68.92%	34
27		Susan's Embroidery		515	100.00%		68.92%	355
28		Sweet Light Studio		275	12.88%		68.92%	24
29		Target		173	14.62%		68.92%	17
30		Transperfect		338	12.95%		68.92%	30
31		Twitter Online Ads		375	13.02%		68.92%	34
32		www.GoDaddy.com		5	12.96%		68.92%	0
33		www.TranslateMedia.com		150	12.91%		68.92%	13
34		Yanamoto Moss Mackenzie Inc.		727,262	26.66%		68.92%	133,625
35		Advertising - Brand Image Total		\$ 1,249,432	23.25%	\$ 290,471	68.71%	\$ 199,570

Southwestern Public Service Company

Summary of General Advertising Expense

Line No.	FERC ACCT	Cost Element	Description	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
36	930.1	Advertising - Brand Sponsorship						
37			Minnesota Timberwolves	\$ 75,000	12.88%	\$ 9,657	0.00%	\$ -
38			Minnesota United Soccer Club LLC	50,000	13.02%	6,508	0.00%	-
39			Minnesota Wild Hockey Club	(510,096)	12.81%	(65,338)	0.00%	-
40			St. Paul Facility Management LLC	4,644,964	12.91%	599,442	0.00%	-
41			Xcel Energy Center	2,322,482	12.96%	301,005	0.00%	-
42			Yanamoto Moss Mackenzie Inc.	63,750	12.91%	8,227	0.00%	-
43			Advertising - Brand Sponsorship Total	\$ 6,646,100	12.93%	\$ 859,501	0.00%	\$ -
44	930.1	Advertising - General						
45			Career Builder	\$ 375	9.77%	\$	37 68.92%	\$ 25
46			Coloroda Springs Independent	266	17.68%		47 0.00%	-
47			Craigslist.org	30	7.00%		2 68.92%	1
48			Denver Post	5,489	22.33%		1,225 0.00%	-
49			Energy Resources LLC	2,863	14.44%		413 68.92%	285
50			Facebook	250	12.90%		32 68.92%	22
51			FedEx	70	8.50%		6 68.92%	4
52			Gruen Agency	78,375	12.93%		10,134 68.92%	6,984
53			Key Enterprises	3,789	12.91%		489 68.92%	337
54			Meredith Corp	50,244	12.91%		6,484 68.92%	4,469
55			MN Newspaper Association	12,029	100.00%		12,029 0.00%	-
56			Monster Worldwide, Inc.	375	9.77%		37 68.92%	25
57			MTD Inc.	361	100.00%		361 68.92%	249
58			MW Family Broadcasting Group	2,460	6.99%		172 0.00%	-
59			SAP America Inc.	69,603	13.29%		9,248 68.92%	6,373
60			Teaching Today	450	14.40%		65 68.92%	45
61			WEAU TV	30	7.00%		2 0.00%	-
62			www.chippewavalleyhelpwanted.com	747	6.99%		52 0.00%	-
63			Yanamoto Moss Mackenzie Inc.	83,700	100.00%		83,700 68.92%	57,686
64			Yourmember-Careers	133	100.00%		133 68.92%	92
65			Advertising - General Total	\$ 311,639	40.00%	\$ 124,669	61.44%	\$ 76,598

Southwestern Public Service Company
Summary of General Advertising Expense

Line No.	FERC ACCT	Cost Element	Description	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
66	930.1	Customer Program - Non-Recoverable						
67			DST Output Inc.	\$ 3,469	6.99%	\$ 242	0.00%	\$ -
68			E and M Consulting Inc.	406	100.00%	406	0.00%	-
69			Facebook	7,157	13.28%	951	0.00%	-
70			Transperfect	150	100.00%	150	0.00%	-
71			Yanamoto Moss Mackenzie Inc.	(96,701)	14.30%	(13,827)	0.00%	-
72			Customer Program - Non-Recoverable Total	\$ (85,520)	14.12%	\$ (12,079)	0.00%	\$ -
73			Total General Advertising Expense *	\$ 8,121,650		\$ 1,262,562		\$ 276,168
						G-U4.1		G-U4.1

Southwestern Public Service Company

Capitalized Advertising

Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1		Capitalized Advertising	\$ -	0.00%	\$ -	0.00%	\$ -
2		Total Capitalized Advertising	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
					G-U4.1		G-U4.1

Southwestern Public Service Company

Summary of Contributions & Dues Expense

Line No.	FERC Account	Description	Schedule No.	Updated Test Year		Total Requested
				Amount to SPS	Allocation to Texas	
1	426.1	Educational	G-U4.2a	\$ 27,517	57.79%	\$ 15,903
2	426.1	Community Service	G-U4.2b	1,254,410	67.51%	846,804
3	426.1	Economic Development *	G-U4.2c	62,480	59.41%	37,122
4	Total Contributions and Donations			\$ 1,344,408	66.93%	\$ 899,829
				G-U4		G-U4

* Southwestern Public Service Company is including some of these costs in its cost of service. See Schedule G-U4.2c.

Southwestern Public Service Company

Summary of Educational Contributions & Donations

Line No.	FERC Account	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
1	426.1	Amarillo College Foundation	\$ 5,000.00	100%	\$ 5,000.00	100%	\$5,000.00	Engineering Exploration Camp & LEGO Mindstorm Robotics
2	426.1	Amarillo College Foundation	250.00	100%	250.00	100%	250.00	Living Independently Through Education Luncheon
3	426.1	Amarillo Independent School District	1,500.00	100%	1,500.00	100%	1,500.00	Supporting area nonprofit
4	426.1	Amarillo Independent School District	1,000.00	100%	1,000.00	100%	1,000.00	AEF Building Futures Luncheon Sponsorship
5	426.1	Austin Independent School District	287.95	100%	287.95	100%	287.95	Partner in Education with Amarillo ISD - Four bikes for a low income area
6	426.1	Canyon High School Booster Club	400.00	100%	400.00	100%	400.00	2019 CHS Golf Booster Sponsorship
7	426.1	Carlsbad Cavegirl Soccer Boosters	600.00	100%	600.00	0%	-	NM contribution
8	426.1	Carlson School of Management	500.00	14%	72.02	0%	-	MN contribution
9	426.1	Cavegirl Booster Club	350.00	100%	350.00	0%	-	NM contribution
10	426.1	Canyon High School Track & Field Booster Club	125.00	100%	125.00	100%	125.00	Sponsor Annual Awards
11	426.1	Colorado School of Mines Foundation	1,000.00	14%	144.05	0%	-	CO contribution
12	426.1	Communities in Schools	1,000.00	100%	1,000.00	100%	1,000.00	Communities in Schools Sponsorship
13	426.1	Communities in Schools	500.00	100%	500.00	100%	500.00	Communities in Schools Sponsorship
14	426.1	Denver Public Schools	2,724.00	22%	589.61	0%	-	CO contribution - Intern Award Fund
15	426.1	Dunwoody College of Technology	750.00	22%	164.64	0%	-	MN contribution - Sponsorship of the Kate L. Dunwoody Luncheon
16	426.1	Eastern New Mexico University - Roswell	1,000.00	100%	1,000.00	0%	-	NM contribution - Sponsor Annual Honors Banquet
17	426.1	Eastern New Mexico University - Roswell	1,000.00	100%	1,000.00	0%	-	NM contribution
18	426.1	Goddard High School	50.00	100%	50.00	0%	-	NM contribution
19	426.1	Goddard High School	200.00	100%	200.00	0%	-	NM contribution - Boys Baseball Sponsorship
20	426.1	Hobbs High School	411.90	100%	411.90	0%	-	NM contribution
21	426.1	Navarro College Foundation	1,000.00	100%	1,000.00	0%	-	Excluded Expense - Sponsorship for Navarro Scholarship
22	426.1	New Mexico Junior College	1,500.00	100%	1,500.00	0%	-	NM contribution - New Mexico Junior College Foundation
23	426.1	New Mexico Junior College	500.00	100%	500.00	0%	-	Fundraiser and Booster Club
24	426.1	RHS Coyote Football Booster Club	100.00	100%	100.00	0%	-	NM contribution
25	426.1	Ropes Ag Booster	250.00	100%	250.00	100%	250.00	2019 Ropesville Ag Booster Club Stock Show
26	426.1	South Plains College Foundation	2,000.00	100%	2,000.00	100%	2,000.00	South Plains College Foundation Gala Sponsorship
27	426.1	South Plains College Foundation	250.00	100%	250.00	100%	250.00	South Plains College Foundation Board Annual Scholarship
28	426.1	South Plains College Foundation	130.00	100%	130.00	100%	130.00	South Plains College Foundation Gala Door Prize
29	426.1	South Plains College Foundation	200.00	100%	200.00	100%	200.00	South Plains College Foundation Scholarship Event
30	426.1	Texas Tech Alumni	400.00	100%	400.00	100%	400.00	Texas Tech Alumni Support
31	426.1	Texas Tech University	490.00	100%	490.00	100%	490.00	Texas Tech Baseball Regional Tickets
32	426.1	Texas Tech University Ideal	600.00	100%	600.00	100%	600.00	Sponsorship of STEM Camp
33	426.1	United Negro College Fund	12,000.00	14%	1,621.58	0%	-	MN contribution

Southwestern Public Service Company

Summary of Educational Contributions & Donations

Line No.	FERC Account	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
34	426.1	University of Colorado Foundation	1,000.00	14%	144.05	0%	-	CO contribution
35	426.1	University of Minnesota Foundation	1,000.00	14%	144.05	0%	-	MN contribution
36	426.1	University of St. Thomas	11,295.00	14%	1,622.32	0%	-	MN contribution
37	426.1	University of the Southwest	250.00	100%	250.00	0%	-	NM Contribution - Lea County Community Prayer Breakfast sponsor
38	426.1	University of the Southwest	150.00	100%	150.00	0%	-	NM Contribution
39	426.1	Wayland Baptist University	1,000.00	100%	1,000.00	100%	1,000.00	Wayland Baptist University Golf Tournament
40	426.1	Whitacre College of Engineering	520.00	100%	520.00	100%	520.00	Whitacre College of Engineering scholarship team
41	Total Educational Contributions & Donations		<u>\$ 53,284</u>		<u>\$ 27,517</u>		<u>\$ 15,903</u>	
					G-U4.2		G-U4.2	

Southwestern Public Service Company
Summary of Community Service Contributions & Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization *
1	426.1	4Imprint	\$ 468.63	100%	\$ 468.63	100%	\$ 468.63	Women in Science Endeavors (WISE) contribution
2	426.1	4th and Long	309.00	100%	309.00	100%	309.00	Sponsor Snack Pac 4 Kids Muleshoe event. Snack Pac 4 Kids' mission is to end weekend hunger for children by providing a backpack filled with kid-friendly snacks each Friday of the year
3	426.1	Abernathy Advocate Newspaper	45.90	100%	45.90	100%	45.90	Ad pages for local stock show
4	426.1	Academy Sports	98.22	100%	98.22	100%	98.22	Cooking supplies for 28th Lonestar Lineman's Rodeo Tailgate
5	426.1	Academy Sports	74.62	100%	74.62	100%	74.62	Cooking supplies for Annual Friona Chamber Banquet
6	426.1	AchieveMpls	924.27	14%	133.14	0%	-	Excluded MN Sponsorship - Step Up payment for bus passes
7	426.1	AchieveMpls	500.00	14%	72.02	0%	-	Excluded MN Sponsorship - Sponsorship for MPS STEM & Career Expo
8	426.1	AchieveMpls	500.00	14%	72.02	0%	-	Excluded MN Sponsorship
9	426.1	Albertson's Market	14.99	100%	14.99	0%	-	Excluded NM Contribution - Arcing Demonstration
10	426.1	Albertson's Market	51.00	100%	51.00	0%	-	Excluded NM Contribution - Arcing Demonstration
11	426.1	Albertson's Market	37.12	100%	37.12	0%	-	Excluded NM Contribution - Arcing Demonstration
12	426.1	Albertson's Market	400.00	100%	400.00	0%	-	Excluded NM Contribution - Isalah's Kitchen Holiday Sponsorship
13	426.1	Albertson's Market	150.00	100%	150.00	0%	-	Excluded NM Contribution - New Mexico Economic Development Efficient Program Meeting
14	426.1	Albertson's Market	100.00	100%	100.00	0%	-	Excluded NM Contribution - Stuff a Truck door prizes
15	426.1	Allen City Dragway LLC	500.00	100%	500.00	0%	-	Excluded NM Contribution - 2019 Season Sponsorship
16	426.1	Alpha Kappa Alpha Sorority	500.00	100%	500.00	100%	500.00	2018 Moonlight Masquerade Ball. Alpha Kappa Alpha Sorority is dedicated to implementing programs of service that enhance the social, economic, and educational well-being of the local, national, and international communities
17	426.1	Altrusa International Roswell	400.00	100%	400.00	0%	-	Excluded NM Contribution
18	426.1	AMA Area Foundation	1,000.00	100%	1,000.00	100%	1,000.00	2018 Beans & Cornbread Luncheon benefitting Amarillo's homeless community
19	426.1	Amarillo Botanical Gardens	1,000.00	100%	1,000.00	100%	1,000.00	The Amarillo Botanical Gardens is a gardening club in Amarillo that provides test gardens, programs, and gardening classes for area residents to expand gardening, beautification, and preservation across the high plains. The Amarillo Botanical Gardens hosts many community events throughout the year, including the Christmas in the Gardens event for which this sponsorship is contributed
20	426.1	Amarillo Branch NAACP	5,000.00	100%	5,000.00	100%	5,000.00	Freedom Fund Scholarship Banquet
21	426.1	Amarillo Community Prayer Breakfast	1,000.00	100%	1,000.00	100%	1,000.00	Two tables for the Community Prayer Breakfast. The Amarillo Community Prayer Breakfast advocates bringing the Amarillo area community together to address issues
22	426.1	Amarillo Elks Lodge	800.00	100%	800.00	100%	800.00	Sponsored one SPS shooting team for the annual Elks Lodge 932 charity clay shoot
23	426.1	Amarillo Symphony	690.00	100%	690.00	100%	690.00	2019/2020 Season ticket renewal
24	426.1	Amarillo Symphony	100.00	100%	100.00	100%	100.00	Season ticket renewals special recognition and premium access for tickets and special events
25	426.1	Amarillo Tri State Expo	5,000.00	100%	5,000.00	100%	5,000.00	Tri-State Fair Sponsorship
26	426.1	Amarillo Wesley Community Center Inc.	500.00	100%	500.00	100%	500.00	Una Gran Cena Guardian Angel Sponsorship
27	426.1	Amazon.com	90.33	100%	90.33	100%	90.33	In Kind Merchandise for Future Farmers of America ("FFA") Electric Camp
28	426.1	Amazon.com	166.93	14%	24.04	0%	-	Excluded MN Sponsorship
29	426.1	Amazon.com	28.86	14%	4.16	0%	-	Excluded MN Sponsorship
30	426.1	Amazon.com	42.99	14%	6.17	0%	-	Excluded MN Sponsorship
31	426.1	American Cancer Society	70.00	13%	9.01	0%	-	Excluded CO Sponsorship
32	426.1	American Heart Association	50.00	100%	50.00	100%	50.00	Sympathy Donation - the American Heart Association is dedicated to fighting heart disease and stroke

Southwestern Public Service Company
Summary of Community Service Contributions & Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization *
33	426.1	American Heart Association	100.00	13%	12.91	0%	-	Excluded CO Sponsorship - Memorial Donation
34	426.1	American Heart Association	1,000.00	100%	1,000.00	100%	1,000.00	Go Red for Women Sponsorship - the American Heart Association is dedicated to fighting heart disease and stroke
35	426.1	American Wind Energy Association	1,800.00	13%	234.46	0%	-	Excluded Lobbying Expense
36	426.1	Amigos	69.89	100%	69.89	100%	69.89	Amarillo Chamber Good Times Event
37	426.1	Artesia Mainstreet	100.00	100%	100.00	0%	-	Excluded NM Contribution - Artesia Main Street Halloween Safe Stop
38	426.1	BBB of TX Panhandle	1,500.00	100%	1,500.00	100%	1,500.00	Better Business Bureau of TX Panhandle Annual Torch Awards for ethics in business
39	426.1	BBB of TX Panhandle	750.00	100%	750.00	100%	750.00	Better Business Bureau of TX Panhandle Annual Golf Tournament Sponsorship
40	426.1	Bearly Making It	249.69	100%	249.69	100%	249.69	Supplies for 4-H Electric Workshop
41	426.1	Bears Burgers and Dawg	73.89	100%	73.89	100%	73.89	Canyon Chamber of Commerce Fundraiser
42	426.1	Berkshire Hathaway Energy	250.00	13%	37.86	0%	-	Excluded MN Contribution - 2019 Western Utility Reception NARUC
43	426.1	BestPrep	485.00	14%	65.49	0%	-	Excluded MN Contribution
44	426.1	BestPrep	755.00	14%	104.95	0%	-	Excluded MN Contribution
45	426.1	Beth El Synagogue	(10,000.00)	13%	(1,287.64)	0%	-	Excluded MN Contribution
46	426.1	Big Brothers Big Sisters	2,000.00	22%	439.03	0%	-	Excluded CO Contribution
47	426.1	Big Brothers Big Sisters	8,000.00	14%	1,152.37	0%	-	Excluded MN Contribution
48	426.1	Big Brothers Big Sisters	1,000.00	100%	1,000.00	100%	1,000.00	Bowling for Kids Event
49	426.1	Big Brothers Big Sisters	2,000.00	24%	483.11	0%	-	Excluded CO Contribution
50	426.1	Big Brothers Big Sisters	8,000.00	13%	1,038.63	0%	-	Excluded MN Contribution
51	426.1	Bipartisan Policy Center	50,000.00	13%	6,491.45	0%	-	Excluded Lobbying Expense
52	426.1	Blooms by Heinau	150.00	100%	150.00	100%	150.00	Donation of Flowers to the Annual Dalhart Chamber of Commerce Banquet
53	426.1	BMS Football	100.00	100%	100.00	100%	100.00	Booster Club Sponsorship
54	426.1	Bottomless Triathlon	1,000.00	100%	1,000.00	0%	-	Excluded NM Sponsorship - Food Bank Sponsorship
55	426.1	Boys and Girls Club	240.00	100%	240.00	100%	240.00	Shallowater Boys & Girls Club Sponsorship
56	426.1	Brett Boynton Golf	342.00	100%	342.00	100%	342.00	Yoakum County Hospital Foundation sponsorship
57	426.1	Broad Spectrum Government Affairs	208.00	100%	208.00	0%	-	Excluded Lobbying Expense
58	426.1	Burrito Express Inc.	53.64	100%	53.64	0%	-	Excluded NM Contribution
59	426.1	Cal Farley Boys Ranch	800.00	100%	800.00	100%	800.00	Sponsorship - Table for Cal Farley Boys Ranch 80th Anniversary Gala. Cal Farley's Boys Ranch is a residential community open to at-risk children ages 5-18
60	426.1	Canyon Hope	600.00	100%	600.00	100%	600.00	Snack Pak 4 Kids Sponsorship
61	426.1	CapRate Events LLC	1,000.00	14%	144.42	0%	-	Excluded MN Sponsorship - Event sponsorship for the CapRate Data Center Conference
62	426.1	Car Business Services	7,500.00	14%	1,083.13	0%	-	Excluded MN Sponsorship - 2018 Refresh Expo Organizing Partner
63	426.1	Carlsbad Community Foundation	511.75	100%	511.75	0%	-	Excluded NM Sponsorship - Carlsbad Mayor's Prayer breakfast
64	426.1	Carlsbad Little League	(150.00)	100%	(150.00)	0%	-	Excluded NM Contribution
65	426.1	Center for Learning	500.00	13%	64.91	0%	-	Excluded MN Contribution
66	426.1	Center City of Amarillo Inc.	8,500.00	100%	8,500.00	100%	8,500.00	2019 Events Sponsorship - Center City of Amarillo, Inc. brings people to downtown Amarillo through organization, events, promotion, design, and facilitation of economic restructuring

Southwestern Public Service Company
Summary of Community Service Contributions & Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization *
67	426.1	Center for Energy Workforce Development	25,000.00	13%	3,226.30	68.92%	2,223.57	The CEWD is a non-profit consortium of electric, natural gas, and nuclear utilities and their associations - Edison Electric Institute, American Gas Association, American Public Power Association, Nuclear Energy Institute, and National Rural Electric Cooperative Association. CEWD was formed to help utilities work together to develop solutions to the coming workforce shortage in the utility industry. It is the first partnership between utilities, their associations, contractors, and unions to focus on the need to build a skilled workforce pipeline that will meet future industry needs
68	426.1	CFO Magazine	30,000.00	14%	4,332.54	0%	-	Excluded MN Contribution
69	426.1	Character Counts in Chaves County	1,000.00	100%	1,000.00	0%	-	Excluded NM Contribution - Sponsor Annual Awards
70	426.1	Chaves County Cancer Fund	500.00	100%	500.00	0%	-	Excluded NM Contribution
71	426.1	Chaves County Casa	2,800.00	100%	2,800.00	0%	-	Excluded NM Contribution - Support Chaves County CASA
72	426.1	Chaves County Republican Women	500.00	100%	500.00	0%	-	Excluded NM Contribution
73	426.1	City of Amarillo	1,840.00	100%	1,840.00	100%	1,840.00	Coming home program for homeless clients
74	426.1	City of Canyon	1,000.00	100%	1,000.00	100%	1,000.00	Canyon Library Children's Summer Reading Program
75	426.1	City of Fritch	100.00	100%	100.00	100%	100.00	Lake Meredith Aquatic & Wildlife Museum Triathlon Silver Sponsorship
76	426.1	City of Hobbs	250.00	100%	250.00	0%	-	Excluded NM Contribution - City of Hobbs Halloween Carnival
77	426.1	City of Levelland	700.00	100%	700.00	100%	700.00	Levelland Main Street Sip & Swirl Sponsorship
78	426.1	City of Meadow	500.00	100%	500.00	100%	500.00	2018 Community Christmas
79	426.1	City of New Deal	250.00	100%	250.00	100%	250.00	2018 Christmas Lighting Contest
80	426.1	City of Shallowater	1,500.00	100%	1,500.00	100%	1,500.00	Channel 11 KCBD Does a Live Broadcast at City Park
81	426.1	City of Slaton	515.00	100%	515.00	100%	515.00	Slaton Santa Red and Blue Program
82	426.1	City of Slaton	250.00	100%	250.00	100%	250.00	Slaton Volunteer Fire Department Fire-up Program
83	426.1	City of Slaton	257.50	100%	257.50	100%	257.50	Texas Municipal League Banquet
84	426.1	City of Whiteface	500.00	100%	500.00	100%	500.00	2018 Country Christmas
85	426.1	City of Wilson	750.00	100%	750.00	100%	750.00	Senior Citizen's Program
86	426.1	Civic Center Box Office	192.00	100%	192.00	100%	192.00	Amarillo Restaurant Round-Up
87	426.1	Class Act	125.00	100%	125.00	0%	-	Excluded NM Contribution
88	426.1	Colorado Bar Association	500.00	13%	64.38	0%	-	Excluded CO Contribution - Colorado Bar Association Barristers Ball Foundation
89	426.1	Colorado Cleantech Industries Association	1,000.00	13%	128.76	0%	-	Excluded CO Contribution - CCIA Cleantech Awards Event
90	426.1	Colorado Energy Day	2,500.00	13%	325.40	0%	-	Excluded CO Contribution
91	426.1	Colorado Pledge to Diversity	1,250.00	13%	160.96	0%	-	Excluded CO Contribution
92	426.1	Colorado Women's Bar Association	250.00	13%	32.46	0%	-	Excluded CO Contribution
93	426.1	Colorado Women's Bar Association	250.00	13%	32.19	0%	-	Excluded CO Contribution - Colorado Women's Bar Association Foundation Dinner
94	426.1	Community Foundation of West Texas	500.00	100%	500.00	100%	500.00	Post endorsement sponsorship
95	426.1	Community Foundation of West Texas	3,000.00	100%	3,000.00	100%	3,000.00	Grants for Levelland, Post, Plainview, and Slaton Endowments - The Community Foundation of West Texas exists to improve the quality of life for all people in West Texas through the development of organized philanthropy
96	426.1	Community Foundation of West Texas	80.00	100%	80.00	100%	80.00	Community Foundation of West Texas Luncheon
97	426.1	Community Recovery Center	750.00	100%	750.00	100%	750.00	Post Community Recovery Center
98	426.1	Community Recovery Center	250.00	100%	250.00	100%	250.00	Recovery Program Support
99	426.1	Congressional Western Caucus Foundation	1,000.00	13%	129.15	0%	-	Excluded Lobbying Expense
100	426.1	Conquistador Council	1,000.00	100%	1,000.00	0%	-	Excluded NM Contribution - Sponsor Boy Scouts SENM Council
101	426.1	Cook Political Report	-	0%	(465.84)	0%	-	Excluded Lobbying Expense
102	426.1	Cookie Cart	3,000.00	13%	386.29	0%	-	Excluded MN Contribution - 2018 Chiefs' Dinner at Cookie Cart
103	426.1	Coors Cowboy Club	1,000.00	100%	1,000.00	100%	1,000.00	2018 Coors Ranch Rodeo Sponsorship
104	426.1	Coors Ranch Rodeo	1,500.00	100%	1,500.00	100%	1,500.00	2019 Coors Ranch Rodeo Sponsorship

Southwestern Public Service Company
Summary of Community Service Contributions & Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization *
105	426.1	Corporate Giving Foundation	(41,083.00)	13%	(5,301.84)	0%	-	Excluded from Request
106	426.1	Covenant Health System	1,000.00	100%	1,000.00	100%	1,000.00	Covenant Health Foundation
107	426.1	Covenant Health System	750.00	100%	750.00	100%	750.00	Mayor's Beans and Cornbread Luncheon - Fundraiser for Hospice of Lubbock
108	426.1	Covenant Health System	540.00	100%	540.00	100%	540.00	Levelland Covenant - Golf Team and Hole
109	426.1	Cowboy Classic Rodeo Association	300.00	100%	300.00	100%	300.00	2018 Kids Buckle Sponsorship
110	426.1	Curry County Fair Junior Livestock	1,000.00	100%	1,000.00	0%	-	Excluded NM Sponsorship - Curry County Jr. Livestock Sale
111	426.1	CVS	111.89	100%	111.89	100%	111.89	Denver City Economic Development Center Retirement Reception
112	426.1	Denver Business Journal	5,200.00	13%	669.57	0%	-	Excluded CO Sponsorship
113	426.1	Denver Business Journal	1,500.00	14%	216.07	0%	-	Excluded CO Sponsorship
114	426.1	Discovery Center	1,000.00	100%	1,000.00	100%	1,000.00	Don Harrington Discovery Center Mad Scientist Ball Sponsorship - The Don Harrington Discovery Center is a nonprofit interactive science center and planetarium in Amarillo, TX
115	426.1	Discovery Center	500.00	100%	500.00	100%	500.00	Don Harrington Discovery Center Beerology Fundraising Event
116	426.1	Dollar General	29.34	100%	29.34	100%	29.34	Supplies for arcing demo for Hereford Ag Day
117	426.1	Dollar General	30.85	100%	30.85	100%	30.85	Supplies for Randall County Arcing Demo 2nd Day
118	426.1	Dollar General	10.83	100%	10.83	100%	10.83	Supplies for Randall County Arcing Demo 2nd Day
119	426.1	Dollar Tree	45.47	100%	45.47	100%	45.47	Supplies for FFA Camp
120	426.1	Dominos Pizza	157.99	100%	157.99	100%	157.99	Supplied pizza to a group of student volunteers
121	426.1	Donut Stop	53.50	100%	53.50	100%	53.50	Supplied donuts for a group of student volunteers
122	426.1	Downtown Aurora Visual Arts	151.34	13%	19.65	0%	-	Excluded CO Sponsorship
123	426.1	Downtown Women's Center	1,000.00	100%	1,000.00	100%	1,000.00	Sponsorship for Downtown Women's Center Spring Luncheon. DWC provides housing and services to overcome homelessness and addiction
124	426.1	Eastern New Mexico Water Utility Authority	250.00	100%	250.00	0%	-	Excluded NM Sponsorship
125	426.1	Edison Electric Institute	(2,125.00)	-2%	52.12	0%	-	Excluded Lobbying Expense
126	426.1	Elite Engraving	363.72	100%	363.72	100%	363.72	Materials For FFA Electric Camp
127	426.1	Elite Engraving	363.72	100%	363.72	100%	363.72	Materials For FFA Electric Camp
128	426.1	Emerging Prairie	1,250.00	13%	160.96	0%	-	Excluded CO Contribution
129	426.1	Emi's Colorful Foundation	1,000.00	100%	1,000.00	100%	1,000.00	Emi's Color Shoot is a clay shoot fundraiser benefitting the Texas Scottish Rite Children's Hospital
130	426.1	Energy Outreach Colorado	(5,000.00)	7%	(349.50)	0%	-	Excluded CO Contribution
131	426.1	ENMU Alumni Association	400.00	100%	400.00	0%	-	Excluded NM Contribution
132	426.1	Equality Texas Foundation	250.00	14%	36.01	100%	36.01	Equality Event in TX
133	426.1	EUCI	1,195.00	14%	172.58	0%	-	Excluded CO Contribution
134	426.1	Eunice Animal Shelter	300.00	100%	300.00	0%	-	Excluded NM Contribution - Sponsor Animal Shelter program
135	426.1	Every Child by Two	100.00	13%	12.92	0%	-	Excluded MN Contribution
136	426.1	Every Day Hero	2,500.00	100%	2,500.00	100%	2,500.00	Eveline Rivers Make a Child Smile Toy Drive
137	426.1	Family Care Foundation	350.00	100%	350.00	100%	350.00	July 4th Celebration Sponsorship
138	426.1	Family Support Services	50.00	100%	50.00	100%	50.00	Over the Edge Fundraising Event
139	426.1	Family Support Services	5,000.00	100%	5,000.00	100%	5,000.00	Sponsorship of Family Support Services' yearly events
140	426.1	Favorite Liquor	295.00	100%	295.00	0%	-	Excluded Lobbying Expense
141	426.1	FISD Boys Golf	500.00	100%	500.00	100%	500.00	Friends of Freshness Golf Scramble
142	426.1	Fisher House Michigan	2,500.00	13%	321.91	0%	-	Excluded MN Contribution
143	426.1	Florence Crittenton Services	318.34	14%	45.86	0%	-	Excluded MN Contribution
144	426.1	Floyd County Friends	350.00	100%	350.00	100%	350.00	Floyd County Annual Banquet
145	426.1	Francis Sherwood	300.00	14%	43.22	0%	-	Excluded MN Contribution
146	426.1	French Foundation	1,000.00	100%	1,000.00	100%	1,000.00	Wolfforth ISD FFA
147	426.1	Fresh Ideas Food Service Management	3,112.19	100%	3,112.19	100%	3,112.19	Meals for 2018 FFA Electric Camp
148	426.1	Friends of the Anarillo Public Library	1,029.30	100%	1,029.30	100%	1,029.30	AMA-CON Sponsorship
149	426.1	Friends of the Roswell Zoo	500.00	100%	500.00	0%	-	Excluded NM Contribution - Support Friends of the Zoo
150	426.1	FTD.COM	209.32	14%	28.26	0%	-	Excluded from Request
151	426.1	Future Farmers of America	750.00	100%	750.00	100%	750.00	Wood Carvings for FFA and 4-H instructors

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Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization *
152	426.1	Gatehouse Media	650.00	100%	650.00	100%	650.00	Amarillo Man & Woman of the Year Luncheon
153	426.1	Gateway to Success Inc.	500.00	100%	500.00	100%	500.00	Juneenth Sponsorship
154	426.1	Genesys Works Twin Cities	2,500.00	14%	337.56	0%	-	Excluded MN Contribution
155	426.1	Get Fit	500.00	100%	500.00	100%	500.00	Mayor's Half Marathon
156	426.1	Girl Scouts of Texas	1,250.00	100%	1,250.00	100%	1,250.00	Sponsorship for Women of Distinction
157	426.1	Givesmart Fundraising	2,587.50	15%	391.89	0%	-	Excluded MN Contribution
158	426.1	Global Rights for Women	4,600.00	13%	592.31	0%	-	Excluded MN Contribution
159	426.1	Golden Apple Foundation	1,000.00	100%	1,000.00	0%	-	Excluded MN Contribution - Golden Apple Teachers Award
160	426.1	Greater MSP	20,000.00	14%	2,887.40	0%	-	Excluded MN Contribution
161	426.1	Great Non Profits	500.00	100%	500.00	100%	500.00	Idoln Meals on Wheels Sponsorship
162	426.1	Hagerman Little League Baseball	250.00	100%	250.00	0%	-	Excluded MN Contribution - Sponsor Boys Baseball
163	426.1	Hale County Stock Show	250.00	100%	250.00	100%	250.00	Hale County Stock Show Supper
164	426.1	Healy Sportswear LLC	410.00	100%	410.00	100%	410.00	Sponsorship for Wolforth Youth Baseball
165	426.1	Heart of Buckner	1,000.00	100%	1,000.00	100%	1,000.00	Heart of Buckner Event, benefitting Buckner programs in Amarillo including Buckner Family Pathways, Foster Care and Adoption and After Care at the Bruce Ford Transition Center
166	426.1	Hereford Lions Club	50.00	100%	50.00	100%	50.00	2019 Pancake Supper Sponsorship
167	426.1	High Plains Chapter of Pheasants Forever	500.00	100%	500.00	100%	500.00	High Plains Chapter of Pheasants Forever Annual Banquet
168	426.1	High Plains Food Bank	2,500.00	100%	2,500.00	100%	2,500.00	Annual Holiday Food Drive. The High Plains food bank works to alleviate hunger by increasing food access and also educating people on how to get the nutrition they need to lead a healthy and active lifestyle
169	426.1	Hired	1,000.00	14%	143.63	0%	-	Excluded MN Contribution
170	426.1	Historical Society for Southeast New Mexico	400.00	100%	400.00	0%	-	Excluded MN Contribution
171	426.1	Hobbs Eagles Baseball	250.00	100%	250.00	0%	-	Excluded MN Contribution
172	426.1	Hobbs Little League	300.00	100%	300.00	0%	-	Excluded MN Contribution
173	426.1	Hobbs News Sun	32.04	100%	32.04	0%	-	Excluded MN Contribution
174	426.1	Hobby-Lobby	66.37	100%	66.37	100%	66.37	Pampa Chamber Banquet
175	426.1	Home Depot	42.70	100%	42.70	100%	42.70	Company Golf Tournament
176	426.1	Home Depot	64.05	100%	64.05	100%	64.05	Company Golf Tournament
177	426.1	IHeart Media	10,600.00	13%	1,364.90	0%	-	Excluded MN Contribution
178	426.1	Innecity Tennis Foundation	1,500.00	13%	193.15	0%	-	Excluded MN Contribution
179	426.1	Innocence Project	5,175.30	13%	666.39	0%	-	Excluded MN Contribution
180	426.1	International Wildlife Refuge	5,000.00	13%	651.28	0%	-	Excluded MN Contribution
181	426.1	Irma Rodriguez	305.00	100%	305.00	0%	-	Excluded MN Contribution - 4th Annual Skeet Shoot Cancer fundraiser
182	426.1	JDRF - Minnesota	1,750.00	30%	517.25	0%	-	Excluded MN Contribution
183	426.1	Joann Fabrics	72.37	14%	10.43	0%	-	Excluded MN Contribution
184	426.1	Joann Stores	447.44	14%	62.19	0%	-	Excluded MN Contribution
185	426.1	Junior Achievement of the High Plains	1,500.00	13%	193.15	100%	1,000.00	193.15 2018 Junior Achievement Corp Challenge
186	426.1	Junior Achievement of the High Plains	1,000.00	100%	1,000.00	100%	1,000.00	Junior Achievement Awareness Event
187	426.1	Junior League of Amarillo	800.00	100%	800.00	100%	800.00	Golf Tee Time Sponsorship
188	426.1	Just One Day	250.00	14%	36.01	0%	-	Excluded MN Contribution
189	426.1	KEYE AM	304.50	100%	304.50	100%	304.50	KEYE AM Radio Station Voice of Perryton Past Sponsorship
190	426.1	Khiva Lubbock Duffers	500.00	100%	500.00	100%	500.00	2019 Golf Tournament
191	426.1	Kids Incorporated	2,000.00	100%	2,000.00	100%	2,000.00	Kids Incorporated Sponsorship
192	426.1	Kimberly Ware	1,500.00	100%	1,500.00	0%	-	Excluded MN Contribution - Sponsor Roswell Rotary fundraiser
193	426.1	King Soopers	300.00	22%	65.85	0%	-	Excluded MN Contribution
194	426.1	Kiwanis Club of Plainview	60.00	100%	60.00	100%	60.00	Flag Program for flags displayed at Service Center on various holidays
195	426.1	Koben Puckett Productions	1,000.00	100%	1,000.00	100%	1,000.00	Contribution to Koben Puckett Invitational Ranch Bronc and Bull Riding Challenge. Proceeds benefit the Press on Foundation which awards five scholarships

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196	426.1	KSSL Radio	400.00	100%	400.00	100%	400.00	Slaton July 4th Celebration
197	426.1	La Bella Pizza Canyon	262.57	100%	262.57	100%	262.57	Provide Pizza for Canyon ISD Event
198	426.1	Lancer at Xcel Energy	461.83	14%	64.19	0%	-	Excluded MN Contribution
199	426.1	Leadership Amarillo	1,500.00	100%	1,500.00	100%	1,500.00	Leadership Amarillo/Canyon Annual Banquet
200	426.1	Leadership New Mexico	1,000.00	100%	1,000.00	0%	-	Excluded MN Contribution
201	426.1	Levelland ISD Foundation for Excellence	620.00	100%	620.00	100%	620.00	2018 Life Golf Tournament Sponsorship
202	426.1	Levelland Noon Rotary Club 2018 Chili Supper	300.00	100%	300.00	100%	300.00	2019 Chili Supper
203	426.1	Lions Hondo Little League	250.00	100%	250.00	0%	-	Excluded MN Contribution
204	426.1	Littlefield Early Risers Lions Club	500.00	100%	500.00	100%	500.00	Sponsored awards for annual car show
205	426.1	Lockney Baseball League	150.00	100%	150.00	100%	150.00	Sponsor Lockney Baseball League
206	426.1	Lollipop Junction	608.00	100%	608.00	100%	608.00	Reindeer Holiday Sponsorship
207	426.1	Lowes	350.00	100%	350.00	100%	350.00	City of Meadow Best Yard Contest - Door Prize
208	426.1	Loves	44.57	100%	44.57	100%	44.57	Supplies for FFA Workshop
209	426.1	Lubbock Country Club	675.00	100%	675.00	100%	675.00	Golf Tournament Sponsorship
210	426.1	Lynn County Harvest Festival	500.00	100%	500.00	100%	500.00	2018 Lynn County Harvest Festival
211	426.1	Make a Wish Foundation	1,000.00	100%	1,000.00	100%	1,000.00	Annual Tri-State Chili Championship
212	426.1	March of Dimes	5,000.00	13%	645.76	0%	-	Excluded MN Contribution
213	426.1	March of Dimes	2,000.00	100%	2,000.00	100%	2,000.00	Signature Chef Auction Event
214	426.1	Mariachi Los Correcaminos	400.00	14%	57.45	0%	-	Excluded MN Contribution
215	426.1	Market Street	519.22	100%	519.22	100%	519.22	Amarillo Chamber Good Times Event
216	426.1	Market Street	27.75	14%	4.00	100%	4.00	Bought groceries and cooked for Ronald McDonald House. The Ronald McDonald House provides a home away from home for families of children being treated at area hospitals and supports community programs that serve the needs of children
217	426.1	Market Street	709.28	100%	709.28	100%	709.28	Door Prizes for City of Post Smok'n the Park
218	426.1	Market Street	100.00	100%	100.00	100%	100.00	Maverick Boys & Girls Club Burger Cookout
219	426.1	Martha's Home	1,000.00	100%	1,000.00	100%	1,000.00	Second Chance Prom Sponsorship - Martha's Home provides homeless women and their children with shelter and support while guiding them towards a lifestyle of self-sufficiency
220	426.1	Matter	750.00	14%	108.03	0%	-	Excluded MN Contribution
221	426.1	Mayo Clinic	2,500.00	13%	321.91	0%	-	Excluded MN Contribution
222	426.1	Mcavoy Service	350.00	100%	350.00	0%	-	Excluded MN Contribution
223	426.1	Memorial Day Run & March	100.00	14%	14.37	0%	-	Excluded MN Contribution
224	426.1	Miami Roberts County Volunteer Fire Department	550.00	100%	550.00	100%	550.00	2019 Corporate Sponsorship - The Miami/Roberts County Volunteer Fire Department Inc. is a fire department composed of volunteers who perform fire suppression and other related emergency services for the local jurisdiction
225	426.1	MightyCause Charitable Foundation	550.00	13%	70.82	0%	-	Excluded MN Contribution
226	426.1	Milkman Triathlon	500.00	100%	500.00	0%	-	Excluded MN Contribution - Sponsor 2018 Triathlon
227	426.1	Milton's Brewing	225.88	100%	225.88	0%	-	Excluded Lobbying Expense
228	426.1	Minnesota Business Aviation Association	640.00	13%	82.41	0%	-	Excluded MN Contribution
229	426.1	Minnesota Economic Development Foundation	500.00	15%	73.13	0%	-	Excluded MN Contribution
230	426.1	Minnesota High Tech Association	5,000.00	14%	695.00	0%	-	Excluded MN Contribution
231	426.1	Minnesota Sports Group	150,000.00	13%	19,314.60	0%	-	Excluded MN Contribution
232	426.1	Minnesota Wild	750.00	13%	96.57	0%	-	Excluded MN Contribution
233	426.1	Minnesota State Society	7,500.00	13%	968.64	0%	-	Excluded MN Contribution
234	426.1	Mission Amarillo	510.00	100%	510.00	100%	510.00	Contribution for shoes to Mission Amarillo Shoe Closet, which provides free new athletic shoes to students in Amarillo, Bushland, Canyon, Highland Park, and River Road ISDs
235	426.1	MMM Go Big or Go Home	1,500.00	100%	1,500.00	100%	1,500.00	Cook-off Sponsor
236	426.1	Momentum West	3,000.00	14%	433.25	0%	-	Excluded MN Contribution
237	426.1	Morton Lion's Club	500.00	100%	500.00	100%	500.00	2018 Lions Club Supper
238	426.1	Morton Lumber Company	53.65	100%	53.65	100%	53.65	Materials Needed For FFA Electric Camp

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239	426.1	Morton Lumber Company	13.36	100%	13.36	100%	13.36	Materials Needed For FFA Electric Camp
240	426.1	Morton Lumber Company	19.68	100%	19.68	100%	19.68	Supplies for Project Build Burger Social Sponsorship
241	426.1	Morton Lumber Company	96.60	100%	96.60	100%	96.60	Supplies for FFA Workshop
242	426.1	Morton Lumber Company	70.97	100%	70.97	100%	70.97	Supplies for FFA Workshop
243	426.1	Morton Lumber Company	391.48	100%	391.48	100%	391.48	Supplies for FFA Workshop
244	426.1	MTK Foundation	500.00	100%	500.00	100%	500.00	Paint the Panhandle Gold event for pediatric cancer patients and their families
245	426.1	NASDA	1,000.00	100%	1,000.00	0%	-	Excluded NM Contribution
246	426.1	National Conference of State Legislatures	257.62	100%	257.62	0%	-	Excluded Lobbying Expense
247	426.1	NERO	800.00	13%	103.32	0%	-	Excluded MN Contribution
248	426.1	Network for Good	3,000.00	30%	886.72	0%	-	Excluded MN Contribution
249	426.1	NMMI Foundation, Inc.	1,200.00	100%	1,200.00	0%	-	Excluded NM Contribution - Sponsor NMMI Athletics
250	426.1	Noelmark Broadcasting	373.84	100%	373.84	0%	-	Excluded NM Contribution - Hobbs St. Helena Family Fair Sponsorship
251	426.1	Noelmark Broadcasting	400.00	100%	400.00	0%	-	Excluded NM Contribution - Hobbs High girls basketball state playoffs radio ad
252	426.1	OfficeMax	32.48	100%	32.48	100%	32.48	In Kind Materials Used At FFA Electric Camp
253	426.1	Oliver Saddle Shop	173.20	100%	173.20	100%	173.20	FFA Camp Instructor Bags
254	426.1	Oregon State Society	150.00	13%	19.54	0%	-	Excluded MN Contribution
255	426.1	Pacer Center, Inc.	500.00	14%	71.82	0%	-	Excluded MN Contribution
256	426.1	Pampa Downtown Kiwanis Club	50.00	100%	50.00	100%	50.00	2018 Bronze Sponsor
257	426.1	Panhandle Press Association	1,540.00	100%	1,540.00	100%	1,540.00	Community Sponsorship
258	426.1	Panhandle Pride	550.00	14%	79.23	100%	79.23	2018 SAGE D&I Sponsorship for Panhandle Pride
259	426.1	Panhandle Pride	500.00	100%	500.00	100%	500.00	2019 Sponsorship for Panhandle Pride
260	426.1	Pecos Flavors	46.81	100%	46.81	0%	-	Excluded NM Contribution - Sponsorship for the Roswell Symphony Orchestra
261	426.1	Pecos Valley Dart Association	100.00	100%	100.00	0%	-	Excluded NM Contribution
262	426.1	Pecos Valley Jazz	800.00	100%	800.00	0%	-	Excluded NM Contribution
263	426.1	Petersburg Livestock Association	250.00	100%	250.00	100%	250.00	Golf tournament to support Window Decorations Contest
264	426.1	Pioneer Bank	498.39	100%	498.39	0%	-	Excluded NM Contribution
265	426.1	Pizza Hut	355.63	100%	355.63	100%	355.63	Tuesday Dinner During FFA Camp
266	426.1	Pizza Planet	135.41	100%	135.41	100%	135.41	Provide Dinner for a Don Harrington Discovery Center Event
267	426.1	Plainview Country Club	500.00	100%	500.00	100%	500.00	Golf tournament to support Plainview's Special Olympics Program
268	426.1	Plainview Daily Herald	1,125.00	100%	1,125.00	100%	1,125.00	Tomorrow's Leaders Sponsorship
269	426.1	Plainview Daily Herald	1,000.00	100%	1,000.00	100%	1,000.00	Ad Page for Tomorrow's Leaders
270	426.1	Plainview Daily Herald	110.00	100%	110.00	100%	110.00	Ad Page for Local High School Graduates
271	426.1	Plainview Downtown Association	500.00	100%	500.00	100%	500.00	Support Window Decorations Contest
272	426.1	Plainview Downtown Association	500.00	100%	500.00	100%	500.00	Community Sponsorship
273	426.1	Plainview Downtown Association	100.00	100%	100.00	100%	100.00	Annual Sponsorship
274	426.1	Post Rotary Club	1,000.00	100%	1,000.00	100%	1,000.00	Smokin' in the Park 2018 BBQ
275	426.1	Potter County Steak Out	1,000.00	100%	1,000.00	100%	1,000.00	Two employee tables for the Potter County Steak Out fundraising event for the Potter County Junior Livestock Show
276	426.1	Proforma	200.00	100%	200.00	0%	-	Excluded NM Contribution
277	426.1	Project Frith America	500.00	100%	500.00	100%	500.00	Lake Meredith Fireworks Silver Sponsorship
278	426.1	Quilts of Valor	500.00	14%	72.02	0%	-	Excluded MN Contribution
279	426.1	Randall County Junior Livestock	500.00	100%	500.00	100%	500.00	Randall County Steakout Sponsorship
280	426.1	Reclaim	50.00	14%	7.18	0%	-	Excluded MN Contribution
281	426.1	Regions Hospital Foundation	5,000.00	13%	643.82	0%	-	Excluded MN Contribution
282	426.1	River Breaks Ranch	1,000.00	100%	1,000.00	100%	1,000.00	United Way Harrington Clay Shoot
283	426.1	Rockwind Golf Association	500.00	100%	500.00	0%	-	Excluded NM Contribution
284	426.1	Ronald McDonald House	450.00	100%	450.00	100%	450.00	BBQ Cook-Off Event
285	426.1	Ronald McDonald House	500.00	100%	500.00	0%	-	Excluded NM Contribution
286	426.1	Ronald McDonald House	1,000.00	100%	1,000.00	100%	1,000.00	Ronald McDonald House Annual Banquet

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287	426.1	Ropesville Family and Community Outreach	500.00	100%	500.00	100%	500.00	Ropesville Family & Community Outreach sponsorship
288	426.1	Roswell Community Little Theatre	500.00	100%	500.00	0%	-	Excluded NM Contribution
289	426.1	Roswell Community Little Theatre	295.00	100%	295.00	0%	-	Excluded NM Contribution
290	426.1	Roswell Country Club	750.00	100%	750.00	0%	-	Excluded NM Contribution
291	426.1	Roswell Elks Lodge	800.00	100%	800.00	0%	-	Excluded NM Contribution
292	426.1	Roswell Gridiron	2,500.00	100%	2,500.00	0%	-	Excluded NM Contribution
293	426.1	Roswell Symphony	890.00	100%	890.00	0%	-	Excluded NM Contribution
294	426.1	Roswell Youth Football League	200.00	100%	200.00	0%	-	Excluded NM Contribution
295	426.1	SAGE	212.00	17%	36.52	0%	-	Excluded MN Contribution
296	426.1	Salvation Army	1,000.00	100%	1,000.00	100%	1,000.00	Holiday Sponsorship
297	426.1	Sams Club	158.30	100%	158.30	100%	158.30	4-H Electric Safety Camp Supplies
298	426.1	Sams Club	153.30	100%	153.30	100%	153.30	Supplies for meals at Camp Alpine
299	426.1	Sams Club	183.03	100%	183.03	100%	183.03	Snacks used during FFA Electric Camp
300	426.1	Sams Club	138.05	100%	138.05	100%	138.05	Amarillo Chamber Good Times Event
301	426.1	Sams Club	116.74	100%	116.74	100%	116.74	Amarillo Chamber Good Times Event
302	426.1	Sams Club	1,101.08	100%	1,101.08	100%	1,101.08	Amarillo Chamber Good Times Event
303	426.1	Sams Club	187.32	14%	26.98	100%	26.98	Paper goods to feed the Veteran's Honor Flight
304	426.1	Sams Club	498.55	100%	498.55	100%	498.55	Purchase supplies for Canyon BBQ and Amarillo event
305	426.1	Sams Club	644.61	100%	644.61	100%	644.61	United Way 2018
306	426.1	Sams Club	293.59	100%	293.59	100%	293.59	Supplies for Canyon Service Center grand opening
307	426.1	Sams Club	115.69	100%	115.69	100%	115.69	Supplies for FFA Workshop & WTSK Swim Meet
308	426.1	Sams Club	104.00	100%	104.00	100%	104.00	Support Canyon Jr. High Event
309	426.1	Sams Club	380.83	100%	380.83	100%	380.83	Supplies for cooking event at Ronald McDonald House
310	426.1	Seminole Area Industrial Foundation	300.00	100%	300.00	100%	300.00	2018 Annual Banquet
311	426.1	Seminole Area Industrial Foundation	500.00	100%	500.00	100%	500.00	2019 Beautification Projects
312	426.1	Si Se Puede	500.00	13%	64.91	0%	-	Excluded MN Contribution
313	426.1	Sinclair Broadcasting Group	1,020.00	100%	1,020.00	100%	1,020.00	Electric Light Parade Sponsorship
314	426.1	Site Selector's Guild	20,000.00	14%	2,888.36	0%	-	Excluded MN Contribution
315	426.1	Slatonite	126.00	100%	126.00	100%	126.00	Slatonite Newspaper Graduation Ad sponsorship
316	426.1	Socal Yachting	2,575.00	100%	2,575.00	0%	-	Excluded Lobbying Expense
317	426.1	Sonic Drive In	200.00	100%	200.00	100%	200.00	Step Up to Success - Community Sponsor
318	426.1	South Plains Food Bank	1,500.00	100%	1,500.00	100%	1,500.00	South Plains Food Bank Sponsorship
319	426.1	Southern Minnesota Reg	5,000.00	13%	643.82	0%	-	Excluded MN Contribution
320	426.1	Spicer Gripp Memorial Youth Foundation	1,500.00	100%	1,500.00	100%	1,500.00	2019 Bronze Sponsorship
321	426.1	Sportsmen for Christ	500.00	100%	500.00	100%	500.00	2019 Kicking Bear Camp Sponsorship
322	426.1	Starbucks	60.00	13%	7.79	0%	-	Excluded MN Contribution
323	426.1	Startup Genius Inc.	1,000.00	14%	144.05	0%	-	Excluded MN Contribution
324	426.1	State Line Tribune	500.00	100%	500.00	0%	-	Excluded NM Contribution - Sponsor Bordertown Days Celebration
325	426.1	STEM Robotics	250.00	100%	250.00	0%	-	Excluded NM Contribution
326	426.1	Sunrise Optimist Club of Roswell	500.00	100%	500.00	0%	-	Excluded NM Contribution
327	426.1	Susan G. Komen West Texas	500.00	100%	500.00	100%	500.00	Race for the Cure Sponsorship
328	426.1	Susan's Embroidery	1,000.00	22%	219.51	100%	219.51	Contribution for t-shirts for annual conference. WISE is an annual science, technology, engineering, and math conference with 6th, 7th, and 8th grade girls in the Amarillo Area
329	426.1	Sutter Care at Home	100.00	13%	12.92	0%	-	Excluded MN Contribution
330	426.1	Target	250.00	100%	250.00	100%	250.00	Prizes for Junior Achievement Big Bowl
331	426.1	Target	50.00	13%	6.49	0%	-	Excluded MN Contribution
332	426.1	Taste of the South	5,102.80	13%	659.04	0%	-	Excluded MN Contribution
333	426.1	Tech Trek NM Inc.	1,000.00	100%	1,000.00	0%	-	Excluded NM Contribution
334	426.1	Texas Education Foundation	750.00	100%	750.00	100%	750.00	Canyon, TX Education Foundation Gala Fundraiser
335	426.1	Texas Republican House Caucus	2,500.00	100%	2,500.00	0%	-	Excluded Lobbying Expense
336	426.1	The Baaken Museum	2,500.00	13%	322.63	0%	-	Excluded MN Contribution

Southwestern Public Service Company
Summary of Community Service Contributions & Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization *
337	426.1	The Big Cheese	1,000.00	100%	1,000.00	100%	1,000.00	Hope & Healing Place Sponsorship
338	426.1	The Bridge Children's Advocacy Center	1,600.00	100%	1,600.00	100%	1,600.00	Heroes & Legends event benefiting abused children
339	426.1	The Children's Home of Lubbock	280.00	100%	280.00	100%	280.00	Children's Home of Lubbock 2019 Program of Work. The Children's Home of Lubbock is a community of volunteers, workers, and supporters, pouring their efforts together to make life better for children who need to see that caring and love do exist in the world that has often been unfair
340	426.1	The First Tee	700.00	100%	700.00	0%	-	Excluded NM Contribution - Sponsor First Tee Fundraiser
341	426.1	The Hartley House	250.00	100%	250.00	0%	-	Excluded NM Contribution - Raise money for Crime Victims
342	426.1	The High Ground of TX	1,000.00	100%	1,000.00	100%	1,000.00	The High Ground of Texas 2019 Shot Show Sponsorship - The High Ground of Texas is a marketing coalition made up of over 75 members with economic and development interests in the West Texas region. The main purpose of the High Ground is to create jobs and increase the tax base of the region
343	426.1	The High Ground of TX	15,000.00	100%	15,000.00	100%	15,000.00	The High Ground of Texas 2019 Platinum Membership Dues
344	426.1	The Idalou Beacon	45.00	100%	45.00	100%	45.00	Community Sponsorship
345	426.1	The Kurt B. Seydow Dystonia Foundation	12,000.00	13%	1,557.95	0%	-	Excluded MN Contribution
346	426.1	The Perryton Club Inc.	500.00	100%	500.00	100%	500.00	Leadership Perryton Graduation Luncheon
347	426.1	The Rawls Course	80.00	100%	80.00	100%	80.00	Texas Tech Whiteacre engineering team sponsor
348	426.1	Ticketleaptickets.com	834.00	100%	834.00	100%	834.00	High Ground of Texas
349	426.1	Ticketleaptickets.com	525.00	100%	525.00	100%	525.00	2019 High Ground of Texas Spring Meeting Sponsorship
350	426.1	Tickets to the City	500.00	100%	500.00	0%	-	Excluded NM Contribution
351	426.1	Tim Tebow Foundation	1,000.00	100%	1,000.00	100%	1,000.00	Night to Shine Amarillo annual event benefiting people with special needs
352	426.1	Top OTX Rodeo Association	500.00	100%	500.00	100%	500.00	2019 Corporate Sponsorship
353	426.1	Turn Center	1,500.00	100%	1,500.00	100%	1,500.00	Celebration of Hope Event
354	426.1	TX Cotton Ginners Association	500.00	100%	500.00	100%	500.00	Member Reception Sponsorship
355	426.1	United Way	95.83	100%	95.83	100%	95.83	Sponsor Camp Alpine Meal Supply
356	426.1	United Way	266.80	100%	266.80	100%	266.80	WTSK Meet Sponsorship
357	426.1	United Way	25.22	100%	25.22	100%	25.22	Items used for ARCing Demo
358	426.1	United Way	96.69	100%	96.69	100%	96.69	Materials used for WTSK Swim Meet
359	426.1	United Way	200.00	100%	200.00	100%	200.00	Tickets to the Chamber Summer Celebration
360	426.1	United Way	2,000.00	100%	2,000.00	100%	2,000.00	Lubbock Area Golf Tournament Bronze Tee Box Sign
361	426.1	United Way	240.00	100%	240.00	100%	240.00	United Way Luncheon
362	426.1	United Way	50.00	100%	50.00	100%	50.00	Tickets United Way Campaign Kick Off 2019
363	426.1	United Way	3,000.00	13%	386.29	0%	-	Excluded MN Contribution
364	426.1	United Way	268.70	100%	268.70	100%	268.70	Items used at Hutchinson County United Way Cook Off
365	426.1	United Way	39.68	100%	39.68	100%	39.68	Canyon Chamber of Commerce
366	426.1	United Way	500.00	100%	500.00	0%	-	Excluded NM Contribution - United Way 2018 Santa 5k Run Sponsorship
367	426.1	United Way	2,500.00	100%	2,500.00	0%	-	Excluded NM Contribution - Hobbs Circle of Excellence
368	426.1	United Way	549.50	100%	549.50	100%	549.50	Visa Gift Cards for Employee Event
369	426.1	United Way	5,000.00	100%	5,000.00	68.92%	3,446.00	United Way 2018 Live United Partner
370	426.1	United Way	549.50	100%	549.50	100%	549.50	Seminole VFD Sponsorship
371	426.1	United Way	250.00	100%	250.00	100%	250.00	Cook off Sponsorship
372	426.1	United Way	240.00	100%	240.00	100%	240.00	United Way Luncheon
373	426.1	United Way	48.81	100%	48.81	100%	48.81	Supplies for Hereford Ag Safety Day arcing demo
374	426.1	United Way	363.44	100%	363.44	100%	363.44	Cooking supplies for Make a Wish Tri-State Chili Championship
375	426.1	United Way	200.00	100%	200.00	0%	-	Excluded NM Contribution
376	426.1	United Way	142.42	100%	142.42	100%	142.42	Supplies for Canyon Service Center Grand Opening
377	426.1	United Way	42.37	100%	42.37	100%	42.37	Supplies for Canyon Service Center Grand Opening
378	426.1	United Way	49.14	100%	49.14	100%	49.14	Supplies for Friona Chamber of Commerce Banquet Cook
379	426.1	United Way	54.39	100%	54.39	100%	54.39	Supplies for Panhandle Ad Day arcing demo

Southwestern Public Service Company
Summary of Community Service Contributions & Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization *
380	426.1	United	152.37	100%	152.37	100%	152.37	Supplies for the Project Build Borger Social Sponsorship
381	426.1	United Way	1,250.00	100%	1,250.00	0%	-	Excluded NM Contribution
382	426.1	United	26.76	100%	26.76	100%	26.76	Supplies for Pampa Chamber of Commerce Annual Banquet
383	426.1	United	73.78	100%	73.78	100%	73.78	Supplies for event meals in Canyon
384	426.1	United Way	5,000.00	100%	5,000.00	68.92%	3,446.00	2019 Corporate Sponsorship
385	426.1	United Way	100.00	100%	100.00	0%	-	Excluded NM Contribution
386	426.1	United Way	750.00	13%	97.62	0%	-	Excluded NM Contribution
387	426.1	United	52.45	100%	52.45	100%	52.45	Randall County Arcing Demo 2nd Day Supplies
388	426.1	United	74.67	100%	74.67	100%	74.67	Randall County Arcing Demo 1st Day Supplies
389	426.1	United Way	50.00	100%	50.00	100%	50.00	2018 Ochiltree Co. United Way Teebox Sponsor
390	426.1	United Way	5,000.00	100%	5,000.00	68.92%	3,446.00	Day of Caring Sponsorship
391	426.1	United Way	200.00	100%	200.00	100%	200.00	United Way Cinco de Mayo Event
392	426.1	United Way	312.00	100%	312.00	0%	-	Excluded NM Contribution - 211 Diaper Drive Giveaway
393	426.1	United Way	250.00	100%	250.00	100%	250.00	Kick off Cook off - Bronze Sponsorship
394	426.1	United	116.67	100%	116.67	100%	116.67	Supplies for FFA Workshop
395	426.1	United	309.15	100%	309.15	100%	309.15	Supplies for WTSK SwimMeet
396	426.1	USTA Southeastern NM	250.00	100%	250.00	0%	-	Excluded NM Contribution

Southwestern Public Service Company
Summary of Community Service Contributions & Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization *
397	426.1	Veterans Museum	250.00	14%	36.01	0%	-	Excluded MN Contribution
398	426.1	Walk a Mile in Her Shoes	360.00	100%	360.00	100%	360.00	Sponsorship for the Crisis Center of The Plains
399	426.1	Walk for MH 2018	250.00	100%	250.00	100%	250.00	Walk for Mental Health 5k Sponsorship
400	426.1	Wal-Mart	100.00	100%	100.00	100%	100.00	Sponsor Frank Phillips Repair on Grill
401	426.1	Wal-Mart	193.84	100%	193.84	100%	193.84	4-H Electric Safety Camp Supplies
402	426.1	Wal-Mart	159.20	100%	159.20	100%	159.20	Sponsor Canyon Color Guard 4th Water Sales
403	426.1	Wal-Mart	85.21	100%	85.21	100%	85.21	Supply for Canyon CISD 4th Grade Arcing Demo
404	426.1	Wal-Mart	35.70	100%	35.70	100%	35.70	Materials for Amarillo Chamber Cook off
405	426.1	Wal-Mart	33.29	100%	33.29	100%	33.29	Materials for Canyon Chamber Event
406	426.1	Wal-Mart	250.00	100%	250.00	0%	-	Excluded NM Contribution - Cissey Senior Food Bag Drive
407	426.1	Wal-Mart	250.00	100%	250.00	100%	250.00	South Plains Community Action Association
408	426.1	Wal-Mart	200.00	100%	200.00	0%	-	Excluded NM Contribution - City of Artesia Employee Christmas Door Prizes
409	426.1	Wal-Mart	150.00	100%	150.00	0%	-	Excluded NM Contribution - Stuff a Truck Door Prize Sponsorships
410	426.1	Wal-Mart	65.82	100%	65.82	100%	65.82	Supplies for the Crisis Center of the Plains Walk a Mile in Her Shoes Event
411	426.1	Wal-Mart	86.51	100%	86.51	100%	86.51	Supplies for United Way Day of Caring
412	426.1	Wal-Mart	79.60	100%	79.60	100%	79.60	Supplies for Amarillo Marathon
413	426.1	Wal-Mart	200.00	100%	200.00	100%	200.00	Gift Cards for Littlefield High School Drug Free After Graduation Party
414	426.1	Wal-Mart	38.43	100%	38.43	100%	38.43	Purchased Drinks for Canyon ISD Event
415	426.1	Wal-Mart	90.00	100%	90.00	100%	90.00	Supplies for FFA Workshop
416	426.1	Wal-Mart	10.35	100%	10.35	100%	10.35	Supplies for FFA Workshop
417	426.1	Wal-Mart	56.98	100%	56.98	100%	56.98	Supplies for FFA Workshop
418	426.1	Wal-Mart	60.49	100%	60.49	100%	60.49	Supplies for FFA Workshop
419	426.1	Wal-Mart	16.21	100%	16.21	100%	16.21	Supplies for FFA Workshop
420	426.1	Wal-Mart	38.63	100%	38.63	100%	38.63	Supplies for FFA Workshop
421	426.1	Weeks Law, P.C.	200.00	100%	200.00	0%	-	Excluded NM Contribution
422	426.1	Weekends BBQ	574.74	100%	574.74	100%	574.74	Kiwanis Club of Plainview
423	426.1	West Texas Football Classic Inc.	2,000.00	100%	2,000.00	100%	2,000.00	Annual Sponsorship for High School Football Players from Surrounding Areas of Lubbock
424	426.1	Western Cactus Foundation	5,000.00	12.92%	645.76	0%	-	Excluded MN Contribution
425	426.1	Whitharal Lions Club	550.00	100%	550.00	100%	550.00	Whitharal Open Gold Tournament
426	426.1	WTAMU	500.00	100.00%	500.00	100%	500.00	WTAMU Nursing Health Fairs Sponsorship
427	426.1	Xcel Energy Foundation	7,565,809.00	13%	976,382.77	68.92%	672,923.01	The mission of the Xcel Energy Foundation is to use the collective knowledge, resources, and skills of staff and colleagues to meet the needs of communities and ensure that Xcel Energy service territories are a highly desirable place to live, work, or own a business. The Foundation oversees the charitable activities and volunteer programs of Xcel Energy and its subsidiaries. This amount represents the requested amount of foundation grants for 2018
428	426.1	YMCA Twincities MN	4,500.00	12.88%	579.44	0%	-	Excluded MN Contribution
429	426.1	Your Foundation	1,500.00	14%	202.54	0%	-	Excluded MN Contribution
430	426.1	Zia Sharp Shooters Club	600.00	100%	600.00	0%	-	Excluded NM Contribution
431	Total Community Service Contributions /Donations		\$ 8,199,347		\$ 1,254,410		\$ 846,804	G-U4.2

*SPS is including some of these cost in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-U4 by using a Texas Customer Allocator.

Southwestern Public Service Company

Summary of Economic Development Contributions & Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization*
1	426.1	Adams County Economic Development	\$ 2,500.00	14%	\$ 361.05	0%	\$ -	Excluded CO Contribution
2	426.1	Amarillo Chamber of Commerce	1,500.00	100%	1,500.00	100%	1,500.00	Chamber BBQ Gold Sponsor
3	426.1	Amarillo Chamber of Commerce	250.00	100%	250.00	100%	250.00	Chamber of Commerce Annual Banquet & Awards
4	426.1	Amarillo Chamber of Commerce	500.00	100%	500.00	100%	500.00	Table for the Annual Chamber Banquet
5	426.1	Amarillo Chamber of Commerce	300.00	100%	300.00	100%	300.00	Chamber Ag Council Brochure
6	426.1	Amarillo Chamber of Commerce	300.00	100%	300.00	100%	300.00	Chamber Ag Council Brochure
7	426.1	Amarillo Chamber of Commerce	1,000.00	100%	1,000.00	100%	1,000.00	Annual Chamber Golf Tournament
8	426.1	Amarillo Chamber of Commerce	3,000.00	100%	3,000.00	100%	3,000.00	Summer Fireworks Extravaganza
9	426.1	Artesia Chamber of Commerce	250.00	100%	250.00	0%	-	Excluded NM Contribution
10	426.1	Borger Chamber of Commerce	750.00	100%	750.00	100%	750.00	2019 Gold Banquet Sponsorship
11	426.1	Canyon Chamber of Commerce	830.00	100%	830.00	100%	830.00	Canyon Chamber of Commerce Event Sponsorship
12	426.1	Canyon Chamber of Commerce	500.00	100%	500.00	100%	500.00	Canyon Chamber of Commerce BBQ Sponsorship 2018
13	426.1	Canyon Chamber of Commerce	60.00	100%	60.00	100%	60.00	Support Canyon Chamber of Commerce
14	426.1	Canyon Chamber of Commerce	115.00	100%	115.00	100%	115.00	Canyon Chamber Event Sponsorship
15	426.1	Canyon Chamber of Commerce	75.00	100%	75.00	100%	75.00	Canyon Chamber BBQ Sponsorship
16	426.1	Canyon Chamber of Commerce	500.00	100%	500.00	100%	500.00	Sponsor Canyon Chamber Christmas Event
17	426.1	Carlsbad Chamber of Commerce	1,600.00	100%	1,600.00	0%	-	Excluded NM Contribution - Legislative Reception
18	426.1	Carlsbad Chamber of Commerce	600.00	100%	600.00	0%	-	Excluded NM Contribution
19	426.1	Carlsbad Chamber of Commerce	1,000.00	100%	1,000.00	0%	-	Excluded NM Contribution
20	426.1	Champion BBQ Supply	186.94	100%	186.94	100%	186.94	Amarillo Chamber Cook Off
21	426.1	Champion BBQ Supply	77.90	100%	77.90	100%	77.90	Amarillo Chamber Goodtimes Event
22	426.1	Champion BBQ Supply	71.25	100%	71.25	100%	71.25	Materials for Canyon Chamber Event
23	426.1	Clovis Industrial Development Corp	4,000.00	100%	4,000.00	0%	-	Excluded NM Contribution
24	426.1	Clovis/Curry County Chamber of Commerce	420.00	100%	420.00	0%	-	Excluded NM Contribution
25	426.1	Colorado Women's Chamber of Commerce	650.00	14%	93.63	0%	-	Excluded CO Contribution
26	426.1	Crosbyton Chamber of Commerce	250.00	100%	250.00	100%	250.00	Crosbyton Trunk or Treat Sponsorship
27	426.1	Crosbyton Chamber of Commerce	250.00	100%	250.00	100%	250.00	2019 Crosbyton Stock Show
28	426.1	Dalhart Area Chamber of Commerce	750.00	100%	750.00	100%	750.00	Dalhart Area Chamber Banquet Table Sponsorship
29	426.1	Denver City Chamber of Commerce	250.00	100%	250.00	100%	250.00	Denver City Chamber July 4th Event
30	426.1	Denver City Chamber of Commerce	180.00	100%	180.00	100%	180.00	Denver City Chamber of Commerce Sponsorship
31	426.1	Denver City Economic Development	750.00	100%	750.00	100%	750.00	2018 Yoakum County Tamale Festival
32	426.1	DSC Chamber of Commerce	200.00	100%	200.00	100%	200.00	Tierra Blanca Classic Event

Southwestern Public Service Company

Summary of Economic Development Contributions & Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization*
33	426.1	DSC Chamber of Commerce	1,236.00	100%	1,236.00	100%	1,236.00	Deaf Smith County Chamber of Commerce Event
34	426.1	DSC Chamber of Commerce	500.00	100%	500.00	100%	500.00	Deaf Smith County Annual Banquet
35	426.1	Dumas Moore County Chamber of Commerce	300.00	100%	300.00	100%	300.00	Annual Banquet Table Sponsorship
36	426.1	Dumas Moore County Chamber of Commerce	300.00	200%	300.00	100%	300.00	Annual Banquet Table Sponsorship
37	426.1	Dumas Moore County Chamber of Commerce	300.00	300%	300.00	100%	300.00	DTown BBQ Cook Off Sponsorship
38	426.1	Economic Development Association of MN	750.00	14.44%	108.31	0%	-	Excluded MN Contribution
39	426.1	Economic Development Association of MN	2,250.00	14.44%	324.94	0%	-	Excluded MN Contribution
40	426.1	Economic Development Corporation of Lea County	2,000.00	100%	2,000.00	0%	-	Excluded NM Contribution - Evening with Lea
41	426.1	Economic Development Corporation of Lea County	3,000.00	100%	3,000.00	0%	-	County Sponsorship
42	426.1	Eunice Chamber of Commerce	255.00	100%	255.00	0%	-	Excluded NM Contribution - Eunice Chamber
43	426.1	Eunice Chamber of Commerce	150.00	100%	150.00	0%	-	Holiday Sponsorship
44	426.1	Friena Chamber of Commerce and Agriculture	500.00	100%	500.00	100%	500.00	2019 Gold Table Sponsorship
45	426.1	Greater Tucumcari Economic Development	75.00	100%	75.00	0%	-	Excluded NM Contribution
46	426.1	Hale Center Chamber of Commerce & Agriculture	300.00	100%	300.00	100%	300.00	Hale Center Chamber of Commerce
47	426.1	Hobbs Chamber of Commerce	1,291.91	100%	1,291.91	0%	-	Excluded NM Contribution - Committee for Hobbs Light Up Night Contest
48	426.1	Hobbs Chamber of Commerce	425.00	100%	425.00	0%	-	Excluded NM Contribution - Chamber Holiday Basketball Tournament
49	426.1	Hobbs Hispano Chamber of Commerce	250.00	100%	250.00	0%	-	Excluded NM Contribution - Hobbs Hispano Chamber Sponsorship
50	426.1	Levelland Chamber of Commerce	650.00	100%	650.00	100%	650.00	Levelland Chamber Golf Tourney
51	426.1	Levelland Chamber of Commerce	500.00	100%	500.00	100%	500.00	Levelland Chamber Early Settler's Day
52	426.1	Levelland Chamber of Commerce	400.00	100%	400.00	100%	400.00	Levelland Chamber Harvest Festival Banquet Tickets
53	426.1	Littlefield Chamber of Commerce & Agriculture	180.00	100%	180.00	100%	180.00	Banquet Tickets
54	426.1	Littlefield Chamber of Commerce & Agriculture	1,000.00	100%	1,000.00	100%	1,000.00	Celebrate Littlefield Sponsorship
55	426.1	Littlefield Chamber of Commerce & Agriculture	240.00	100%	240.00	100%	240.00	Celebrate Littlefield Tickets
56	426.1	Lorenzo Chamber of Commerce	800.00	100%	800.00	100%	800.00	4th of July Music Celebration
57	426.1	Muleshoe Chamber of Commerce	600.00	100%	600.00	100%	600.00	Sponsorship for Muleshoe Chamber Banquet
58	426.1	Oldham County Chamber of Commerce	1,000.00	100%	1,000.00	100%	1,000.00	2019 Gold Sponsorship
59	426.1	Pampa Chamber of Commerce	500.00	100%	500.00	100%	500.00	Pampa Chamber of Commerce Annual Banquet
60	426.1	Perryton/Ochiltree Chamber of Commerce	1,110.00	100%	1,110.00	100%	1,110.00	Sponsorship for Oil Patch Golf Tournament
61		Perryton/Ochiltree Chamber of Commerce	610.00	100%	610.00	100%	610.00	Sponsorship for Oil Patch Golf Tournament (additional team)
62	426.1	Perryton Chamber of Commerce	110.00	100%	110.00	100%	110.00	Perryton Chamber Clay Shoot Event

Southwestern Public Service Company

Summary of Economic Development Contributions & Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization*
63	426.1	Perryton Chamber of Commerce	540.00	100%	540.00	100%	540.00	Perryton Chamber of Commerce Annual Banquet
64	426.1	Plainview Chamber of Commerce	1,000.00	100%	1,000.00	100%	1,000.00	Annual Fireworks Community Display
65	426.1	Plainview Chamber of Commerce	500.00	100%	500.00	100%	500.00	Plainview Chamber of Commerce Banquet
66	426.1	Plainview Chamber of Commerce	1,000.00	100%	1,000.00	100%	1,000.00	Annual Fireworks Display
67	426.1	Post Area Chamber of Commerce	500.00	100%	500.00	100%	500.00	Awards Sponsorship
68	426.1	Potter County Chamber of Commerce	5,000.00	100%	5,000.00	100%	5,000.00	Potter County Host Court Night
69	426.1	Roosevelt County Chamber of Commerce	400.00	100%	400.00	0%	-	Excluded NM Contribution - Portales Chamber Christmas Light Sponsorship
70	426.1	Roosevelt County Chamber of Commerce	1,500.00	100%	1,500.00	0%	-	Excluded NM Contribution
71	426.1	Roswell Chamber of Commerce	650.00	100%	650.00	0%	-	Excluded NM Contribution
72	426.1	Roswell Chamber of Commerce	300.00	100%	300.00	0%	-	Excluded NM Contribution
73	426.1	Roswell Chaves County Economic Development Corporation	5,000.00	100%	5,000.00	0%	-	Excluded NM Contribution
74	426.1	Roswell Chaves County Economic Development Corporation	320.00	100%	320.00	0%	-	Excluded NM Contribution - Sponsor Roswell Legislative Dinner
75	426.1	Seminole Area Chamber of Commerce	415.00	100%	415.00	0%	-	Excluded NM Contribution
76	426.1	Seminole Area Chamber of Commerce	207.50	100%	207.50	0%	-	Excluded NM Contribution
77	426.1	Slaton Chamber of Commerce	250.00	100%	250.00	100%	250.00	Slaton Chamber Ag and Commerce
78	426.1	Slaton Chamber of Commerce	500.00	100%	500.00	100%	500.00	2019 Chamber Banquet
79	426.1	Slaton Economic Development	750.00	100%	750.00	100%	750.00	Slaton TX Sponsorship
80	426.1	South Plains Chamber of Commerce	1,000.00	100%	1,000.00	100%	1,000.00	South Plains Chamber of Commerce Golf Tournament
81	426.1	Southwest Ambuc's Chamber of Commerce	1,500.00	100%	1,500.00	100%	1,500.00	Sponsorship of Southwest Ambuc's Derby Days
82	426.1	Texas Hand Calling Championship	500.00	100%	500.00	100%	500.00	2019 Texas Hand Calling Championship
83	426.1	TwinWest Chamber of Commerce	2,500.00	14%	361.05	0%	-	Excluded MN Contribution
84	426.1	Wolfforth Area Chamber of Commerce	300.00	100%	300.00	100%	300.00	Wolfforth Area Chamber of Commerce
85	Total Economic Development Contributions & Donations		\$ 69,882		\$ 62,480		\$ 37,122	
					G-U4.2		G-U4.2	

*Chambers of Commerce and economic development organizations benefit, create, support, and promote economic and other opportunities in their respective communities.

Southwestern Public Service Company

Summary of Membership Dues Expense

Line No.	FERC ACCT	Category	Schedule No.	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1	Various	Industry Organizations *	G-U4.3a	\$ 723,218	63.58%	\$ 459,853
2	Various	Business/Economic Organizations *	G-U4.3b	39,828	78.56%	31,290
3	Various	Professional Organizations *	G-U4.3c	153,198	51.28%	78,563
4	Various	Social/Recreational/Fraternal or Religious **	G-U4.3d	68,602	11.56%	7,933
5	Various	Political **	G-U4.3e	-	0.00%	-
6				\$ 984,846	58.65%	\$ 577,638
7	Total Membership Dues					
8		Less: Social/Recreational/Fraternal	G-U4.3d	\$ 68,602	11.56%	\$ 7,933
9		Less: Political	G-U4.3e	-	0.00%	-
10	Total Membership Dues					
				\$ 916,244	62.18%	\$ 569,706
				G-U4		G-U4

* Southwestern Public Service Company ("SPS") is including some of these costs in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-U4 by using a Texas Allocator.

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

Southwestern Public Service Company
Summary of Industry Organization Dues

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
1	426.4	American Wind Energy Association	\$ 11,250.03	14%	\$ 1,624.71	0%	\$ -	The American Wind Energy Association is a Washington, D.C.-based national trade association formed in 1974, representing wind power project developers, equipment suppliers, service providers, parts manufacturers, utilities, researchers, and others involved in the wind industry. <i>(Lobbying Portion Excluded)</i>
2	426.4	Association of Electric Companies of Texas Inc.	42,226.83	100%	42,226.83	0%	-	AECT is a Texas-based advocacy group for electric companies providing an open forum for members to communicate with government at all levels. <i>(Lobbying Portion Excluded)</i>
3	426.4	Edison Electric Institute	265,715.40	14%	38,515.77	0%	-	The Edison Electric Institute (EEI) is the association that represents all U.S. investor-owned electric companies. Organized in 1933, EEI provides public policy leadership, strategic business intelligence, and essential conferences and forums. <i>(Lobbying Portion Excluded)</i>
4	426.4	GoPac	10,000.00	13%	1,291.52	0%	-	<i>Excluded Lobbying Expense</i>
5	426.4	Keystone Policy Center	10,000.00	13%	1,302.55	0%	-	<i>Excluded Lobbying Expense</i>
6	426.4	MRI Global	121,201.89	14%	17,553.53	0%	-	<i>Excluded Lobbying Expense</i>
7	426.4	National Energy Resources Organization	3,500.00	13%	452.03	0%	-	<i>Excluded Lobbying Expense</i>
8	506	Texas Water Utilities Association	85.00	100%	85.00	100%	85.00	The Texas Water Utilities Association is a water utility, member-centered organization that provides training programs, technical publications, and mutual problem solving opportunities for those employed in, or otherwise interested in, the water utility industry.
9	921	Edison Electric Institute	28,768.75	15%	4,270.89	68.92%	2,943.50	The Edison Electric Institute (EEI) is the association that represents all U.S. investor-owned electric companies. Organized in 1933, EEI provides public policy leadership, strategic business intelligence, and essential conferences and forums. <i>(Non-Lobbying Portion)</i>
10	921	Utility Safety and Ops Leadership Network	145.00	14%	20.89	68.92%	14.40	The Utility Safety & Ops Leadership Network is a non-profit corporation for utility safety and operations personnel to network, share ideas, and professionally develop in order to build strong safety cultures within their utility work environment.
11	930.2	American Gas Association	10,000.00	13%	1,298.29	0%	-	<i>Excluded Expense</i>
12	930.2	American Wind Energy Association	87,499.92	14%	12,680.52	68.92%	8,739.41	The American Wind Energy Association is a Washington, D.C.-based national trade association formed in 1974, representing wind power project developers, equipment suppliers, service providers, parts manufacturers, utilities, researchers, and others involved in the wind industry.
13	930.2	Association of Edison Illuminating Companies (AEIC)	20,175.00	13%	2,597.81	68.92%	1,790.41	AEIC encourages research and the exchange of technical information and best practices through a committee structure staffed with experts from management of member companies and focuses on finding solutions to problems of mutual concern to electric utilities worldwide.
14	930.2	Association of Electric Companies of Texas Inc.	126,680.52	100%	126,680.52	100%	126,680.52	AECT is a Texas-based advocacy group for electric companies providing an open forum for members to communicate with government at all levels. <i>(Non-Lobbying Portion)</i>
15	930.2	Association of Energy Services Professionals	50.00	16%	7.85	68.92%	5.41	The Association of Energy Services Professionals (AESP) is a not-for-profit association dedicated to improving the delivery and implementation of energy efficiency, demand-side management, and demand response programs. AESP provides professional development programs, access to a network of energy practitioners, and promotes the transfer of knowledge and experience.
16	930.2	Baker Botts LLP	40,800.00	15%	6,057.01	0%	-	<i>Excluded Expense</i>
17	930.2	Bradley Gressett Scholarship Fund	500.00	100%	500.00	0%	-	<i>Excluded Expense</i>
18	930.2	City of Crosbyton	500.00	100%	500.00	0%	-	<i>Excluded Expense</i>

Southwestern Public Service Company
Summary of Industry Organization Dues

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
19	930.2	Edison Electric Institute	1,758,778.60	15%	256,681.37	68.92%	176,904.80	The Edison Electric Institute (EEI) is the association that represents all U.S. investor-owned electric companies. Organized in 1933, EEI provides public policy leadership, strategic business intelligence, and essential conferences and forums. <i>(Non-Lobbying Portion)</i>
20	930.2	Electric Power Research Institute (EPRI)	720,556.36	16%	117,250.04	68.92%	80,808.73	The Electric Power Research Institute (EPRI) conducts research on issues related to the electric power industry in USA. EPRI is a nonprofit organization funded by the electric utility industry, founded and headquartered in Palo Alto, California. EPRI is primarily a US-based organization, but receives international participation. EPRI's area covers different aspects of electric power generation, delivery and its use.
21	930.2	Gartner Inc	49,200.00	14%	7,087.06	68.92%	4,884.40	Gartner Inc. is the leading research and advisory company, providing senior leaders across the enterprise with the indispensable business insights, advice and tools needed to achieve mission-critical priorities and build the organizations of tomorrow.
22	930.2	Greentech Media	60,000.00	13%	7,725.84	68.92%	5,324.65	Greentech Media is a media company based in Massachusetts, United States, that generates daily report, market research study and news on electricity systems and green technology and green jobs.
23	930.2	Idalou Independent School District	500.00	100%	500.00	0%	-	<i>Excluded Expense</i>
24	930.2	Keystone Policy Center	20,000.00	13%	2,583.04	68.92%	1,780.23	Keystone Policy Center is a trusted non-profit organization founded in 1975 to drive actionable, shared solutions to contentious agriculture, environment, energy, education, and public health issues. Keystone is recognized by public, private, and civic-sector leaders throughout the United States for independent, collaborative problem-solving approaches that offer a proven blueprint for progress and collective impact.
25	930.2	MJ Bradley & Associates	10,000.00	13%	1,302.55	68.92%	897.72	M.J. Bradley & Associates provides strategic and technical advisory services to address critical energy and environmental matters including: energy policy, regulatory compliance, emission markets, energy efficiency, renewable energy, and advanced technologies.
26	930.2	NERC	527.95	87%	461.72	68.92%	318.22	The North American Electric Reliability Corporation (NERC) is a not-for-profit international regulatory authority whose mission is to assure the reliability and security of the bulk power system in North America. NERC develops and enforces Reliability Standards; annually assesses seasonal and long-term reliability; monitors the bulk power system through system awareness; and educates, trains, and certifies industry personnel.
27	930.2	North American Transmission	190,324.00	30%	56,254.82	68.92%	38,770.82	The North American Transmission Forum is built on the principle that the open and candid exchange of information among its members is the key to improving the reliability of the transmission systems in the U.S. and Canada.
28	930.2	Panhandle Regional Planning Commission	2,750.00	100%	2,750.00	100%	2,750.00	The Panhandle Regional Planning Commission is a voluntary association of cities, counties, and special districts in the Texas Panhandle. Established in 1969, the Planning Commission assists local governments in planning, developing, and implementing programs designed to improve the general health, safety, and welfare of the citizens in the Texas Panhandle.
29	930.2	Plains Cotton Growers Inc.	100.00	100%	100.00	100%	100.00	Plains Cotton Growers Inc. is an advocate for High Plains cotton growers organized by cotton producers from across the High Plains production region. Since 1956, Plains Cotton Growers has been tackling the tough issues facing cotton growers. Through the years, Plains Cotton Growers has been instrumental in bringing needed economic relief to High Plains cotton growers through beneficial legislative and regulatory changes.

Southwestern Public Service Company
Summary of Industry Organization Dues

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
30	930.2	Powder River Basin Coal Users' Group	330.00	100%	330.00	68.92%	227.44	The Powder River Basin Coal Users' Group is a nonprofit organization that was formed in 2000 to promote safe, efficient, and economic use of Powder River Basin coal by generating companies that currently use, or are considering the use of, Powder River Basin coals.
31	930.2	Rocky Mountain Electric League (RMEL)	9,000.00	13%	1,158.88	0%	-	Excluded CO Expense
32	930.2	Roswell Utility Council	200.00	100%	200.00	0%	-	Excluded NM Expense
33	930.2	Seminole ISD	750.00	100%	750.00	0%	-	Excluded Expense
34	930.2	South Plains Association of Governments (SPAG)	70.00	100%	70.00	100%	70.00	SPAG is a voluntary association created by the local governments within state planning region two. Authorized by state law, SPAG is an independent political subdivision of the state and is an instrument of local governments. Recognizing that more can be accomplished by acting together rather than alone, local governments created their association as a service organization for themselves. SPAG is charged with representing the interests of local governments of the region and facilitating orderly development of the economic, social, and physical environment.
35	930.2	The Business Council	25,000.00	13%	3,219.10	68.92%	2,218.60	The Business Council is an association of the Chief Executive Officers of the world's most important business enterprises. Membership is by invitation only.
36	930.2	University of Minnesota College of Continuing and Professional Studies	375.00	12%	44.38	0%	-	Excluded MN Expense
37	930.2	Utilities Tech Council	14,492.55	13%	1,905.53	68.92%	1,313.29	The Utilities Tech Council serves critical infrastructure providers around the world by focusing on Information and Communications Technology. Through advocacy, education and collaboration, the Utilities Tech Council delivers exceptional value for today's decisions and tomorrow's planning.
38	930.2	Utility Arborist Association	1,250.00	100%	1,250.00	68.92%	861.50	The Utility Arborist Association is an organization of over 5,000 individuals with interest in and a commitment to the maintenance of trees and other vegetation for the purpose of ensuring the safe and reliable distribution of energy, including electric, oil and gas, to business and residences.
39	930.2	Utility Safety and Ops Leadership Network	145.00	14%	20.83	68.92%	14.36	The Utility Safety & Ops Leadership Network is a non-profit corporation for utility safety and operations personnel to network, share ideas, and professionally develop in order to build strong safety cultures within their utility work environment.
40	930.2	Utility Variable Generation Integration Group	2,833.05	100%	2,833.05	68.92%	1,952.54	The Utility Variable-Generation Integration Group (UVIG) is the leading source of global expertise for wind and solar operations and power system integration.
41	930.2	Western LAMPAC	4,000.00	14%	576.18	68.92%	397.10	The Western LAMPAC is an association of electric utilities and the International Brotherhood of Electrical Workers (IBEW). For more than 30 years, LAMPAC has represented the mutual interests of its membership in matters related to public affairs affecting the utility industry.
42	930.2	Western Power Trading Forum	192.65	100%	192.65	0%	-	Excluded CO Expense
43	930.2	Western Underground Committee	25.00	100%	25.00	0%	-	Excluded CO Expense
44	930.2	Yoakum County Hospital Foundation	280.00	100%	280.00	0%	-	Excluded Expense
45		Total Industry Organization Dues	\$ 3,650,779		\$ 723,218		\$ 459,853	
					G-U4.3		G-U4.3	

Southwestern Public Service Company
Summary of Business/Economic Dues

Line No.	FERC Account	Description ⁽¹⁾	Total Amount \$	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1	426.4	Amarillo Chamber of Commerce	\$ 7,100.00	100%	\$ 7,100.00	100%	\$ 7,100.00
2	426.4	Amarillo Hispanic Chamber of Commerce	6,035.00	100%	6,035.00	100%	6,035.00
3	426.4	Artesia Chamber of Commerce	550.00	100%	550.00	0%	-
4	426.4	Borger Chamber of Commerce	1,000.00	100%	1,000.00	100%	1,000.00
5	426.4	Bovina Chamber of Commerce and Agriculture	75.00	100%	75.00	100%	75.00
6	426.4	Canadian Chamber of Commerce	795.00	100%	795.00	100%	795.00
7	426.4	Canyon Chamber of Commerce	1,000.00	100%	1,000.00	100%	1,000.00
8	426.4	Carlsbad Chamber of Commerce	425.00	100%	425.00	0%	-
9	426.4	Glovis/Curry County Chamber of Commerce	2,745.00	100%	2,745.00	0%	-
10	426.4	Dalhart Area Chamber of Commerce	1,000.00	100%	1,000.00	100%	1,000.00
11	426.4	Denver City Chamber of Commerce	450.00	100%	450.00	100%	450.00
12	426.4	Denver Metro Chamber of Commerce	1,000.00	13%	128.76	0%	-
13	426.4	Dimmitt Chamber of Commerce	400.00	100%	400.00	100%	400.00
14	426.4	DSC Chamber of Commerce	1,170.00	100%	1,170.00	100%	1,170.00
15	426.4	Dumas Moore County Chamber of Commerce	500.00	100%	500.00	100%	500.00
16	426.4	Eunice Chamber of Commerce	600.00	100%	600.00	0%	-
17	426.4	Farwell Chamber of Commerce and Agriculture	50.00	100%	50.00	100%	50.00
18	426.4	Friena Chamber of Commerce and Agriculture	250.00	100%	250.00	100%	250.00
19	426.4	Hale Center Chamber of Commerce	100.00	100%	100.00	100%	100.00
20	426.4	Hobbs Chamber of Commerce	550.00	100%	550.00	0%	-
21	426.4	Levelland Chamber of Commerce	544.50	100%	544.50	100%	544.50
22	426.4	Littlefield Chamber of Commerce & Agriculture	350.00	100%	350.00	100%	350.00
23	426.4	New Mexico Hospitality Association	575.00	100%	575.00	0%	-
24	426.4	Olton Chamber of Commerce & Agriculture	150.00	100%	150.00	100%	150.00
25	426.4	Pampa Chamber of Commerce	550.00	100%	550.00	100%	550.00
26	426.4	Perryton/Ochilree Chamber of Commerce	500.00	100%	500.00	100%	500.00
27	426.4	Petersburg Area Chamber of Commerce	180.00	100%	180.00	100%	180.00
28	426.4	Plainview Chamber of Commerce	3,500.00	100%	3,500.00	100%	3,500.00
29	426.4	Post Chamber of Commerce	2,500.00	100%	2,500.00	100%	2,500.00
30	426.4	Post Chamber of Commerce	500.00	100%	500.00	100%	500.00
31	426.4	Roswell Chamber of Commerce	2,500.00	100%	2,500.00	0%	-
32	426.4	Roswell Hispano Chamber of Commerce	450.00	100%	450.00	0%	-
33	426.4	Seminole Area Industrial Foundation	500.00	100%	500.00	100%	500.00
34	426.4	Slaton Chamber of Commerce	400.00	100%	400.00	100%	400.00
35	426.4	St. Paul Area Chamber of Commerce	50.00	30%	14.78	0%	-
36	426.4	Tahoka Area Chamber of Commerce	500.00	100%	500.00	100%	500.00
37	426.4	Wheeler Chamber of Commerce	500.00	100%	500.00	100%	500.00
38	426.4	Wolfforth Area Chamber of Commerce	75.00	100%	75.00	100%	75.00
39	930.2	Crosbyton Chamber of Commerce	370.00	100%	370.00	100%	370.00
40	930.2	Ralls Chamber of Commerce and Agriculture	245.00	100%	245.00	100%	245.00
41		Total Business & Economic Development Contributions	\$ 40,735		\$ 39,828		\$ 31,290
				G-U4.3			G-U4.3

⁽¹⁾Chamber of Commerce is an action agency designed to meet community needs. It is a voluntary organization of individuals and businesses who band together to advance the commercial, financial, industrial, agricultural and civic interests of the community. Any person sharing a common interest in community promotion and activity is eligible for membership.

Southwestern Public Service Company
Summary of Professional Dues

Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
1	417.1	American Institute of Architects	\$ 687.00	0.00%	\$ 0.02	68.92%	\$ 0.01	The AIA is the voice of the architectural profession and a resource for its members in service to society
2	417.1	American Society of Heating, Refrigerating and Air Conditioning Engineers (ASHRAE)	1,102.00	0.00%	0.02	68.92%	0.01	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry
3	417.1	American Society of Mechanical Engineers	478.00	0.00%	0.01	68.92%	0.01	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
4	417.1	Association of Energy Engineers	215.00	0.00%	0.01	68.92%	0.01	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16,000 members in 90 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs
5	417.1	CCIM Institute	804.00	0.00%	0.02	68.92%	0.01	The Certified Commercial Investment Member Institute is commercial real estate's most influential professional organization, providing real-world education since 1967.
6	417.1	Colorado Division of Real Estate	344.33	0.00%	0.01	0.00%	-	Excluded CO Expense
7	417.1	Construction Specifications Institute	450.00	0.00%	0.01	68.92%	0.01	The Construction Specifications Institute (CSI) is an organization that keeps and changes the standardization of construction language as it pertains to building specifications.
8	417.1	Corenet Global Inc.	750.00	0.00%	0.02	68.92%	0.01	The organization's mission is to advance the practice of corporate real estate through professional development opportunities, publications, research, conferences, designations and networking in 47 local chapters globally
9	417.1	Greater Minneapolis Building Owners and Managers Association	1,520.00	0.00%	0.03	0.00%	-	Excluded MN Expense
10	417.1	Green Business Certification Inc.	85.00	0.00%	-	68.92%	-	Green Business Certification, Inc. is the only certification and credentialing body within the green business and sustainability industry to exclusively administer project certifications and professional credentials of LEED, EDGE, GRESB, Parksmart, PEER, STIES, TRUE, and WELL.
11	417.1	Industrial Asset Management Council	850.00	0.00%	0.02	68.92%	0.01	Founded in the summer of 2002 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 600 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
12	417.1	International Facility Managers Association	5,654.00	0.00%	0.13	68.92%	0.09	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
13	417.1	Klassen Performance Group	4,190.00	0.00%	0.10	0%	-	Excluded Expense
14	417.1	National Business Aviation Association	780.00	0.00%	0.02	0%	-	Excluded Expense
15	417.1	Project Management Institute	139.00	0.00%	-	68.92%	-	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management
16	417.1	Realtor Association	105.00	0.00%	-	0%	-	Excluded Expense
17	417.1	St. Paul Building Owners & Managers Association	740.00	0.00%	0.02	0%	-	Excluded Expense
18	417.1	Trade Press Media Group	99.00	0.00%	-	0%	-	Excluded Expense
19	417.1	US Green Build Council	15,109.00	0.00%	0.35	68.92%	0.24	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
20	417.1	www.clearme.com	179.00	0.00%	-	0%	-	Excluded Expense
21	417.1	www.surveymonkey.com	1,020.00	0.00%	0.02	0%	-	Excluded Expense
22	426.4	American Bar Association	45.62	12.89%	5.88	68.92%	4.05	The ABA's most important stated activities are the setting of academic standards for law schools, and the formulation of model ethical codes related to the legal profession.
23	426.4	American Gas Association	1,200.00	12.92%	154.98	0%	-	Excluded Expense
24	426.4	American Institute of Architects	687.00	0.00%	0.03	68.92%	0.02	The AIA is the voice of the architectural profession and a resource for its members in service to society
25	426.4	American Institute of CPAs	11.00	12.91%	1.42	68.92%	0.98	The AICPA represents the CPA profession nationally regarding rule-making and standard-setting, and serves as an advocate before legislative bodies, public interest groups and other professional organizations
26	426.4	American Society of Heating, Refrigerating and Air Conditioning Engineers (ASHRAE)	1,102.00	0.03%	0.31	68.92%	0.21	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry

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Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
27	426.4	American Society of Mechanical Engineers	478.00	0.03%	0.12	68.92%	0.08	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
28	426.4	American Wind Energy Association	1,250.01	14.63%	182.85	68.92%	126.02	The American Wind Energy Association is a Washington, D.C.-based national trade association formed in 1974, representing wind power project developers, equipment suppliers, service providers, parts manufacturers, utilities, researchers, and others involved in the wind industry
29	426.4	Association of Energy Engineers	215.00	0.04%	0.08	68.92%	0.06	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16,000 members in 90 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs
30	426.4	Board of Accountancy	100.00	14.44%	14.44	68.92%	9.95	The Board of Accountancy provides assurance to the public that the CPA profession operates at the highest level of professional competence through... •Verification of education and experience credentials. Monitoring the requirements for continuing education & investigation of consumer complaints
31	426.4	CCIM Institute	804.00	0.00%	0.04	68.92%	0.03	The Certified Commercial Investment Member Institute is commercial real estate's most influential professional organization, providing real-world education since 1967.
32	426.4	Colorado Bar Association	206.65	12.93%	26.76	0%	-	Excluded CO Expense
33	426.4	Colorado Division of Real Estate	344.33	0.04%	0.13	0.00%	-	Excluded CO Expense
34	426.4	Construction Specifications Institute	450.00	0.00%	0.02	68.92%	0.01	The Construction Specifications Institute (CSI) is an organization that keeps and changes the standardization of construction language as it pertains to building specifications.
35	426.4	Corenet Global Inc.	750.00	0.01%	0.04	68.92%	0.03	The organization's mission is to advance the practice of corporate real estate through professional development opportunities, publications, research, conferences, designations and networking in 47 local chapters globally
36	426.4	Greater Minneapolis Building Owners and Managers Association	1,520.00	0.01%	0.09	0.00%	-	Excluded MN Expense
37	426.4	Green Business Certification Inc.	85.00	0.06%	0.05	68.92%	0.03	Green Business Certification, Inc. is the only certification and credentialing body within the green business and sustainability industry to exclusively administer project certifications and professional credentials of LEED, EDGE, GRESB, Parksmart, PEER, STES, TRUE, and WELL.
38	426.4	Industrial Asset Management Council	850.00	0.01%	0.05	68.92%	0.03	Founded in the summer of 2002 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 600 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
39	426.4	International Facility Managers Association	6,048.00	0.95%	57.34	68.92%	39.52	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
40	426.4	Klassen Performance Group	4,190.00	0.01%	0.22	0%	-	Excluded Expense
41	426.4	Minnesota Society of CPAs	36.30	12.93%	4.96	0%	-	Excluded MN Expense
42	426.4	Minnesota State Bar Association	247.37	12.88%	31.87	0%	-	Excluded MN Expense
43	426.4	National Business Aviation Association	780.00	0.01%	0.04	0%	-	Excluded Expense
44	426.4	National Society of Professional Engineers	76.80	64.23%	49.33	68.92%	34.00	In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.
45	426.4	Price Waterhouse Coopers	65,000.00	14.63%	9,507.35	0%	-	Excluded CO Expense
46	426.4	Project Management Institute	139.00	0.04%	0.06	68.92%	0.04	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management
47	426.4	Realtor Association	105.00	0.06%	0.06	0%	-	Excluded Expense
48	426.4	St. Paul Building Owners & Managers Association	740.00	0.04%	0.28	0%	-	Excluded Expense
49	426.4	State Bar Colorado	48.75	12.88%	6.28	0%	-	Excluded CO Expense
50	426.4	State Bar of Wisconsin	82.88	12.91%	10.70	0%	-	Excluded Expense
51	426.4	State of Colorado Supreme Court	32.50	12.86%	4.18	0%	-	Excluded CO Expense
52	426.4	Texas Ethics Commission	767.13	100.00%	767.13	100%	767.13	The Texas Ethics Commission was established in 1991 to "provide guidance on various public ethics laws" within the state of Texas.

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Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
53	426.4	Texas State Society	2,500.00	12.92%	322.88	100%	322.88	The Texas State Society was formed to foster and encourage fraternal spirit among the Texans at the National Capital, to render assistance when necessary to all sons and daughters of the Lone Star State, and to increase their patriotic love for Texas and the American Nation
54	426.4	Trade Press Media Group	99.00	0.00%	-	0%	-	Excluded Expense
55	426.4	US Green Build Council	15,095.00	0.01%	0.85	68.92%	0.59	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
56	426.4	www.cleareme.com	179.00	0.01%	0.01	0%	-	Excluded Expense
57	426.4	www.surveymonkey.com	1,020.00	0.05%	0.55	0%	-	Excluded Expense
58	500	American Society of Mechanical Engineers	276.00	66.30%	182.99	68.92%	126.12	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
59	500	International Association of Administrative Professionals	150.00	21.18%	31.77	68.92%	21.90	The International Association of Administrative Professionals (IAAP) is a 501 (C)(6) registered not-for-profit professional association for administrative professionals. IAAP strives to ensure individuals working in office and administrative professions have the opportunity to connect, learn, lead, and excel.
60	501	American Industrial Hygiene Association	2,750.00	100.00%	2,750.00	68.92%	1,895.30	The American Industrial Hygiene Association is a 501c non-profit organization, whose mission is "Creating knowledge to protect worker health." The American Industrial Hygiene Association works to provide information and resources to Industrial Hygienists and Occupational Health Professionals
61	501	American Water Works Association	218.00	100.00%	218.00	68.92%	150.25	The American Water Works Association is an international, nonprofit, scientific and educational society dedicated to providing total water solutions assuring the effective management of water
62	501	Society of Tribologists and Lubrication Engineers (STLE)	160.00	100.00%	160.00	68.92%	110.27	The Society of Tribologists and Lubrication Engineers (STLE) is the premier technical society serving the needs of more than 13,000 individuals and 250 companies and organizations that comprise the tribology and lubrication engineering business sector. STLE supports these distinguished men and women with a variety of professional education and certification programs
63	505	Texas Board of Professional Engineers	40.00	100.00%	40.00	100%	40.00	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 750 enforcement cases per year and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering
64	506	American Association of Notaries	62.90	100.00%	62.90	68.92%	43.35	The National Notary Association is committed to serving and educating Notaries throughout the United States. As the foremost authority on the American Notary office, the NNA is dedicated to imparting knowledge, understanding and unity among all Notaries, and instilling in them the highest ethical standards of conduct and sound notarial practices.
65	506	American Association of Notaries	34.00	100.00%	34.00	68.92%	23.43	The National Notary Association is committed to serving and educating Notaries throughout the United States. As the foremost authority on the American Notary office, the NNA is dedicated to imparting knowledge, understanding and unity among all Notaries, and instilling in them the highest ethical standards of conduct and sound notarial practices.
66	506	American Society of Mechanical Engineers	714.50	82.57%	589.96	68.92%	406.60	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihood
67	506	American Society of Safety Professionals	190.00	100.00%	190.00	68.92%	130.95	The American Society of Safety Professionals is the world's oldest safety society. With 35,000 occupational safety, health and environmental professional members who manage, supervise, research and consult on safety, health, and the environment in all industries, government and education, ASSE is a nonprofit organization.
68	506	American Welding Society	613.00	88.69%	543.64	68.92%	374.68	The American Welding Society was founded in 1919, as a nonprofit organization with a global mission to advance the science, technology, and application of welding and allied joining and cutting processes including brazing, soldering and thermal spraying.
69	506	Board of AELSLAGID	122.50	21.18%	25.94	68.92%	17.88	The Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design regulates the professions and enforces the statutes and rules in order to protect the health, safety and welfare of the publi

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70	506	Department of State Health Services	64.00	100.00%	64.00	0%	-	Excluded Expense
71	506	Institute of Electrical and Electronics Engineers (IEEE)	317.00	100.00%	317.00	68.92%	218.48	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities. For over thirty years the Institute of Hazardous Materials Management (IHMM), a not-for-profit organization founded in 1984, has been protecting the environment and the public's health, safety, and security through the administration of credentials recognizing professionals who have demonstrated a high level of knowledge, expertise, and excellence in the management of hazardous materials.
72	506	Institute of Hazardous Materials Management (IHMM)	160.00	100.00%	160.00	68.92%	110.27	Excluded Expense
73	506	Liberty Mutual Surety	75.00	100.00%	75.00	0%	-	The National Registry of Environmental Professionals provides professional growth through certifications related to environmental and safety industries.
74	506	National Registry of Environmental Professionals	95.00	100.00%	95.00	68.92%	65.47	Excluded NM Expense
75	506	New Mexico Water and Waste Water Association	40.00	100.00%	40.00	0%	-	Excluded Expense
76	506	Sans Club	100.00	100.00%	100.00	0%	-	The Society of Tribologists and Lubrication Engineers (STLE) is the premier technical society serving the needs of more than 13,000 individuals and 250 companies and organizations that comprise the tribology and lubrication engineering business sector. STLE supports these distinguished men and women with a variety of professional education and certification programs.
77	506	Society of Tribologists and Lubrication Engineers (STLE)	150.00	100.00%	150.00	68.92%	103.38	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 750 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.
78	506	Texas Board of Professional Engineers	200.00	100.00%	200.00	100%	200.00	The Secretary of State is the chief election officer for the State of Texas. The AIA is the voice of the architectural profession and a resource for its members in service to society.
79	506	Texas Secretary of State	21.00	100.00%	21.00	100%	21.00	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
80	507	American Institute of Architects	687.00	4.73%	32.50	68.92%	22.40	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
81	507	American Society of Heating, Refrigerating and Air Conditioning Engineers (ASHRAE)	1,102.00	4.56%	50.29	68.92%	34.66	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16,000 members in 90 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
82	507	American Society of Mechanical Engineers	478.00	4.41%	21.06	68.92%	14.51	The Certified Commercial Investment Member Institute is commercial real estate's most influential professional organization, providing real-world education since 1946.
83	507	Association of Energy Engineers	215.00	4.20%	9.03	68.92%	6.22	Excluded CO Expense
84	507	CCIM Institute	804.00	4.73%	38.04	68.92%	26.22	The Construction Specifications Institute (CSI) is an organization that keeps and changes the standardization of construction language as it pertains to building specifications.
85	507	Colorado Division of Real Estate	344.33	4.20%	14.47	0.00%	-	The organization's mission is to advance the practice of corporate real estate through professional development opportunities, publications, research, conferences, designations and networking in 47 local chapters globally.
86	507	Construction Specifications Institute	450.00	4.73%	21.29	68.92%	14.67	Excluded MN Expense
87	507	Corenet Global Inc.	750.00	4.73%	35.49	68.92%	24.46	Green Business Certification, Inc. is the only certification and credentialing body within the green business and sustainability industry to exclusively administer project certifications and professional credentials of LEED, EDGE, GRESB, ParkSmart, PEER, SITES, TRUE, and WELL.
88	507	Greater Minneapolis Building Owners and Managers Association	1,520.00	4.68%	71.18	0.00%	-	Founded in the summer of 2002 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 600 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
89	507	Green Business Certification Inc.	85.00	4.88%	4.16	68.92%	2.87	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
90	507	Industrial Asset Management Council	850.00	4.73%	40.24	68.92%	27.73	
91	507	International Facility Managers Association	6,048.00	4.08%	246.66	68.92%	170.00	

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92	507	Klason Performance Group	4,190.00	4.73%	198.28	0%	-	Excluded Expense
93	507	National Business Aviation Association	780.00	4.73%	36.88	0%	-	Excluded Expense
94	507	Project Management Institute	139.00	4.20%	5.84	68.92%	4.02	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management
95	507	Realtor Association	105.00	4.90%	5.14	0%	-	Excluded Expense
96	507	St. Paul Building Owners & Managers Association	740.00	4.20%	31.09	0%	-	Excluded Expense
97	507	Trade Press Media Group	99.00	4.74%	4.69	0%	-	Excluded Expense
98	507	US Green Build Council	15,109.00	4.73%	715.17	68.92%	492.90	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
99	507	www.clearme.com	179.00	4.73%	8.46	0%	-	Excluded Expense
100	507	www.surveymonkey.com	1,020.00	4.90%	49.93	0%	-	Excluded Expense
101	510	American Society of Mechanical Engineers	92.00	100.00%	92.00	68.92%	63.41	The American Society of Mechanical Engineers is a non-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
102	510	Institute of Electrical and Electronics Engineers (IEEE)	260.00	100.00%	260.00	68.92%	179.19	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities. Founded in 1945, the International Society of Automation is a leading, global, nonprofit organization with more than 40,000 members worldwide. ISA develops standards, certifies industry professionals, provides education and training, publishes books and technical articles, and hosts conferences and exhibitions for automation professionals.
103	510	International Society of Automation	130.00	100.00%	130.00	68.92%	89.60	In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.
104	510	National Society of Professional Engineers	299.00	100.00%	299.00	68.92%	206.07	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management
105	512	Project Management Institute	388.00	100.00%	388.00	68.92%	267.41	The American Society of Mechanical Engineers is a non-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
106	514	American Society of Mechanical Engineers	158.00	100.00%	158.00	68.92%	108.89	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities
107	514	Institute of Electrical and Electronics Engineers (IEEE)	240.00	100.00%	240.00	68.92%	165.41	The International Council for Machinery Lubrication (ICML) is a vendor-neutral, not-for-profit organization founded to serve global industry as the world-class authority on machinery lubrication that advances the optimization of asset reliability, utilization and costs.
108	514	International Council for Machinery Lubrication	135.00	100.00%	135.00	68.92%	93.04	The mission of the Texas Board of Engineering is to protect the health, safety, and welfare of the people of Texas by regulating and advancing the practice of engineering through licensure of qualified individuals, compliance with the laws and rules, and education about professional engineering
109	514	Texas Board of Engineering	40.00	100.00%	40.00	100%	40.00	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 750 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering
110	514	Texas Board of Professional Engineers	80.00	100.00%	80.00	100%	80.00	

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111	514	Vibration Institute	170.00	100.00%	170.00	68.92%	117.16	The Vibration Institute's mission is to disseminate practical information on evaluating the behavior and condition of machinery without commercial interest. The Institute offers a variety of programs, including education, training, certification, and opportunities for technical knowledge exchange.
112	546	American Society of Mechanical Engineers	118.00	0.77%	0.91	68.92%	0.63	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
113	546	International Association of Administrative Professionals	150.00	0.77%	1.16	68.92%	0.80	The International Association of Administrative Professionals (IAAP) is a 501 (c)(6) registered not-for-profit professional association for administrative professionals. IAAP strives to ensure individuals working in office and administrative professions have the opportunity to connect, learn, lead, and excel.
114	549	American Society of Mechanical Engineers	158.00	0.77%	1.22	68.92%	0.84	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
115	549	American Welding Society	88.00	0.77%	0.68	68.92%	0.47	The American Welding Society was founded in 1919, as a nonprofit organization with a global mission to advance the science, technology, and application of welding and allied joining and cutting processes including brazing, soldering and thermal spraying.
116	549	Board of AELSLAGID	122.50	0.78%	0.95	68.92%	0.65	The Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design regulates the professions and enforces the statutes and rules in order to protect the health, safety and welfare of the public.
117	550	American Institute of Architects	687.00	0.54%	3.73	68.92%	2.57	The AIA is the voice of the architectural profession and a resource for its members in service to society.
118	550	American Society of Heating, Refrigerating and Air Conditioning Engineers (ASHRAE)	1,102.00	0.48%	5.24	68.92%	3.61	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
119	550	American Society of Mechanical Engineers	478.00	0.45%	2.17	68.92%	1.50	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
120	550	Association of Energy Engineers	215.00	0.40%	0.85	68.92%	0.59	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16,000 members in 90 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
121	550	CCIM Institute	804.00	0.54%	4.34	68.92%	2.99	The Certified Commercial Investment Member Institute is commercial real estate's most influential professional organization, providing real-world education since 1982.
122	550	Colorado Division of Real Estate	344.33	0.39%	1.35	0.00%	-	Excluded CO Expense
123	550	Construction Specifications Institute	450.00	0.54%	2.45	68.92%	1.69	The Construction Specifications Institute (CSI) is an organization that keeps and changes the standardization of construction language as it pertains to building specifications.
124	550	Corenet Global Inc.	750.00	0.54%	4.05	68.92%	2.79	The organization's mission is to advance the practice of corporate real estate through professional development opportunities, publications, research, conferences, designations and networking in 47 local chapters globally.
125	550	Greater Minneapolis Building Owners and Managers Association	1,520.00	0.54%	8.19	0.00%	-	Excluded MN Expense
126	550	Green Business Certification Inc.	85.00	0.47%	0.40	68.92%	0.28	Green Business Certification, Inc. is the only certification and credentialing body within the green business and sustainability industry to exclusively administer project certifications and professional credentials of LEED, EDGE, GRESB, Parksmart, PEER, SITES, TRUE, and WELL.
127	550	Industrial Asset Management Council	850.00	0.54%	4.59	68.92%	3.16	Founded in the summer of 2002 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 600 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
128	550	International Facility Managers Association	5,699.00	0.48%	27.42	68.92%	18.90	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
129	550	Klassen Performance Group	4,190.00	0.54%	22.70	0%	-	Excluded Expense
130	550	National Business Aviation Association	780.00	0.54%	4.20	0%	-	Excluded Expense

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131	550	Project Management Institute	139.00	0.40%	0.55	68.92%	0.38	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management
132	550	Realtor Association	105.00	0.47%	0.49	0%	-	Excluded Expense
133	550	St. Paul Building Owners & Managers Association	740.00	0.39%	2.91	0%	-	Excluded Expense
134	550	Trade Press Media Group	99.00	0.55%	0.54	0%	-	Excluded Expense
135	550	US Green Build Council	15,109.00	0.54%	81.84	68.92%	56.40	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
136	550	www.clearnme.com	179.00	0.54%	0.96	0%	-	Excluded Expense
137	550	www.surveymonkey.com	1,020.00	0.47%	4.78	0%	-	Excluded Expense
138	556	American Meteorological Society	18.15	100.00%	18.15	68.92%	12.51	The American Meteorological Society advances the atmospheric and related sciences, technologies, applications, and services for the benefit of society
139	560	American Bar Association	662.00	29.56%	195.67	68.92%	134.86	The ABA's most important stated activities are the setting of academic standards for law schools, and the formulation of model ethical codes related to the legal profession.
140	560	American Institute of Steel Construction	225.00	29.56%	66.50	68.92%	45.83	The American Institute of Steel Construction is a non-partisan, not-for-profit technical institute and trade association established in 1921 to serve the structural steel design community and construction industry in the United States
141	560	American Society for Testing and Materials	75.00	29.97%	22.48	68.92%	15.49	ASTM International, formerly known as American Society for Testing and Materials, is an international standards organization that develops and publishes voluntary consensus technical standards for a wide range of materials, products, systems, and services.
142	560	American Society of Civil Engineers	3,348.00	42.68%	1,429.02	68.92%	984.88	The American Society of Civil Engineers (ASCE) is a tax-exempt professional body founded in 1852 to represent members of the civil engineering profession worldwide.
143	560	American Society of Mechanical Engineers	316.00	64.78%	204.70	68.92%	141.08	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
144	560	Board of AELSI/AGID	1,172.50	29.56%	346.58	68.92%	238.86	The Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geosciences and Interior Design regulates the professions and enforces the statutes and rules in order to protect the health, safety and welfare of the public
145	560	Board of Professional Engineers and Professional Land Surveyors	76.00	100.00%	76.00	68.92%	52.38	The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.
146	560	California Board of Professional Engineer	232.00	29.56%	68.57	0%	-	Excluded Expense
147	560	CIGRE	600.00	29.66%	177.98	68.92%	122.66	Founded in 1921, CIGRE, the Council on Large Electric Systems, is an international non-profit Association for promoting collaboration with experts from all around the world by sharing knowledge and joining forces to improve electric power systems today and tomorrow
148	560	Colorado Department of Regulatory Agency	200.00	29.56%	59.12	0%	-	Excluded CO Expense
149	560	Colorado PE Exam, NCEES	350.00	29.56%	103.45	0%	-	Excluded CO Expense
150	560	Construction Specifications Institute	36.25	29.54%	10.71	68.92%	7.38	The Construction Specifications Institute (CSI) is an organization that keeps and changes the standardization of construction language as it pertains to building specifications.
151	560	Department of Safety and Professional Services	3.28	29.27%	0.96	68.92%	0.66	The Wisconsin Department of Safety and Professional Services administers a number of licenses, permits and registrations in the State of Wisconsin
152	560	Energy Bar Association	222.00	29.56%	65.62	68.92%	45.23	The mission of EBA is to promote the professional excellence and ethical integrity of its members in the practice, administration, and development of energy laws, regulations, and policies by providing superior educational programming, networking opportunities, and information resources
153	560	Gulf Coast Power Association	500.00	29.56%	147.79	68.92%	101.86	Gulf Coast Power Association has served Texas and the Gulf Coast since 1983 as a regional electric power trade organization dedicated to promoting an improved understanding of the issues and opportunities impacting contemporary power markets.
154	560	Illinois Department of Financial and Professional Regulation	61.41	29.56%	18.15	0%	-	Excluded Expense
155	560	Information Systems Audit and Control Association (ISACA)	40.00	29.55%	11.82	68.92%	8.15	As an independent, nonprofit, global association, ISACA engages in the development, adoption and use of globally accepted, industry-leading knowledge and practices for information systems.

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Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
156	560	Institute of Electrical and Electronics Engineers (IEEE)	16,261.15	55.11%	8,962.25	68.92%	6,176.78	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities. The International Right of Way Association is a professional member organization comprised of global infrastructure real estate practitioners. Since its inception as a not-for-profit association in 1934, IRWA has served professionals who acquire, manage and transfer the land rights needed for building and maintaining energy and transportation infrastructure.
157	560	International Right of Way Association	835.00	100.00%	835.00	68.92%	575.48	<i>Excluded MN Expense</i> - <i>Excluded MN Expense</i> - <i>Excluded MN Expense</i> - <i>Excluded MN Expense</i> - 630.90 The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.
158	560	Minnesota Board of AELSLAGIE	220.00	61.58%	135.47	0%	-	In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.
159	560	Minnesota CLE	1,195.00	29.58%	353.21	0%	-	<i>Excluded NM Expense</i> - <i>Excluded NM Expense</i> - <i>Excluded NM Expense</i> - 56.48 Professional dues paid to notify public for certification of notaries, whose main functions include administering oaths and affirmations, taking affidavits, witness and authenticating documents, and taking acknowledgements of deeds and other conveyances
160	560	Minnesota State Bar Association	1,727.00	29.84%	515.41	0%	-	536.74 The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management
161	560	Mississippi Board of Engineers	37.81	29.54%	11.17	0%	-	- <i>Excluded Expense</i> - 20.37 The Society of Corporate Compliance and Ethics is a nonprofit, individual membership association which provides resources for ethics and compliance professionals from various industries. SCCE supports the compliance and ethics profession with educational opportunities, certification, networking, and other resources you won't find anywhere else
162	560	National Council of Examiners for Engineering and Surveying (NCEES)	1,250.00	73.23%	915.41	68.92%	630.90	<i>Excluded Expense</i> - <i>Excluded Expense</i> - <i>Excluded Expense</i> - 103.64 The mission of the Texas Board of Engineering is to protect the health, safety and welfare of the people of Texas by regulating and advancing the practice of engineering through licensure of qualified individuals, compliance with the laws and rules, and education about professional engineering
163	560	National Society of Professional Engineers	1,523.32	60.41%	920.17	68.92%	634.18	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 750 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering
164	560	Nebraska Board of Engineers and Architects	80.00	29.56%	23.65	0%	-	<i>Excluded Expense</i> - <i>Excluded NM Expense</i> - <i>Excluded NM Expense</i> - 56.48 Professional dues paid to notify public for certification of notaries, whose main functions include administering oaths and affirmations, taking affidavits, witness and authenticating documents, and taking acknowledgements of deeds and other conveyances
165	560	New Mexico Board of Licensure for Engineers	2,530.00	53.64%	1,357.10	0%	-	536.74 The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management
166	560	North Dakota Board of Professional Engineers	240.00	29.56%	70.94	0%	-	- <i>Excluded Expense</i> - 20.37 The Society of Corporate Compliance and Ethics is a nonprofit, individual membership association which provides resources for ethics and compliance professionals from various industries. SCCE supports the compliance and ethics profession with educational opportunities, certification, networking, and other resources you won't find anywhere else
167	560	Noary Service and Bonding Agency, Inc.	81.95	100.00%	81.95	68.92%	56.48	<i>Excluded Expense</i> - <i>Excluded Expense</i> - <i>Excluded Expense</i> - 103.64 The mission of the Texas Board of Engineering is to protect the health, safety and welfare of the people of Texas by regulating and advancing the practice of engineering through licensure of qualified individuals, compliance with the laws and rules, and education about professional engineering
168	560	Project Management Institute	1,296.00	60.09%	778.79	68.92%	536.74	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 750 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering
169	560	SD Board of Technical Profession	180.00	29.56%	53.21	0%	-	- <i>Excluded Expense</i> - 20.37 The Society of Corporate Compliance and Ethics is a nonprofit, individual membership association which provides resources for ethics and compliance professionals from various industries. SCCE supports the compliance and ethics profession with educational opportunities, certification, networking, and other resources you won't find anywhere else
170	560	Society of Corporate Compliance and Ethics	100.00	29.56%	29.56	68.92%	20.37	<i>Excluded Expense</i> - <i>Excluded Expense</i> - <i>Excluded Expense</i> - 103.64 The mission of the Texas Board of Engineering is to protect the health, safety and welfare of the people of Texas by regulating and advancing the practice of engineering through licensure of qualified individuals, compliance with the laws and rules, and education about professional engineering
171	560	State of Iowa	200.00	29.56%	59.12	0%	-	- <i>Excluded Expense</i> - <i>Excluded Expense</i> - <i>Excluded Expense</i> - 103.64 The mission of the Texas Board of Engineering is to protect the health, safety and welfare of the people of Texas by regulating and advancing the practice of engineering through licensure of qualified individuals, compliance with the laws and rules, and education about professional engineering
172	560	State of Kansas	71.75	29.98%	21.51	0%	-	- <i>Excluded Expense</i> - <i>Excluded Expense</i> - <i>Excluded Expense</i> - 103.64 The mission of the Texas Board of Engineering is to protect the health, safety and welfare of the people of Texas by regulating and advancing the practice of engineering through licensure of qualified individuals, compliance with the laws and rules, and education about professional engineering
173	560	State of Michigan	340.00	29.56%	100.51	0%	-	- <i>Excluded Expense</i> - <i>Excluded Expense</i> - <i>Excluded Expense</i> - 103.64 The mission of the Texas Board of Engineering is to protect the health, safety and welfare of the people of Texas by regulating and advancing the practice of engineering through licensure of qualified individuals, compliance with the laws and rules, and education about professional engineering
174	560	Supreme Court of Minnesota	252.00	29.56%	74.48	0%	-	- <i>Excluded Expense</i> - <i>Excluded Expense</i> - <i>Excluded Expense</i> - 103.64 The mission of the Texas Board of Engineering is to protect the health, safety and welfare of the people of Texas by regulating and advancing the practice of engineering through licensure of qualified individuals, compliance with the laws and rules, and education about professional engineering
175	560	Texas Board of Engineering	160.00	64.78%	103.64	100%	103.64	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 750 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering
176	560	Texas Board of Professional Engineers	620.00	59.20%	367.06	100%	367.06	The North Dakota State Board of Registration for Professional Engineers and Land Surveyors was established by the state legislature to regulate the professions of engineering and land surveying. The legislature enacted a series of laws that spell out the composition of the board, the board's powers, responsibilities and standards for issuing licenses to engineers and land surveyors
177	560	Toasters International	45.00	29.56%	13.30	0%	-	- <i>Excluded Expense</i> - 13.30 The North Dakota State Board of Registration for Professional Engineers and Land Surveyors was established by the state legislature to regulate the professions of engineering and land surveying. The legislature enacted a series of laws that spell out the composition of the board, the board's powers, responsibilities and standards for issuing licenses to engineers and land surveyors
178	560	Wisconsin Department of Safety & Professional Service	164.00	29.55%	48.47	0.00%	-	- <i>Excluded Expense</i> - 13.30 The North Dakota State Board of Registration for Professional Engineers and Land Surveyors was established by the state legislature to regulate the professions of engineering and land surveying. The legislature enacted a series of laws that spell out the composition of the board, the board's powers, responsibilities and standards for issuing licenses to engineers and land surveyors
179	560	WWW.NDPEL.SBOARD.ORG	1,200.00	29.56%	354.70	0.00%	-	- <i>Excluded Expense</i> - 13.30 The North Dakota State Board of Registration for Professional Engineers and Land Surveyors was established by the state legislature to regulate the professions of engineering and land surveying. The legislature enacted a series of laws that spell out the composition of the board, the board's powers, responsibilities and standards for issuing licenses to engineers and land surveyors

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180	561.2	Institute of Electrical and Electronics Engineers (IEEE)	240.00	100.00%	240.00	68.92%	165.41	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities. The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 750 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering service to society.
181	566	Texas Board of Professional Engineers	40.00	100.00%	40.00	100%	40.00	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry. The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
182	567	American Institute of Architects	687.00	1.92%	13.20	68.92%	9.10	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16,000 members in 90 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
183	567	American Society of Heating, Refrigerating and Air Conditioning Engineers (ASHRAE)	1,102.00	1.77%	19.53	68.92%	13.46	The Certified Commercial Investment Member Institute is commercial real estate's most influential professional organization, providing real-world education since 1936. The Construction Specifications Institute (CSI) is an organization that keeps and changes the standardization of construction language as it pertains to building specifications.
184	567	American Society of Mechanical Engineers	478.00	1.69%	8.07	68.92%	5.56	The organization's mission is to advance the practice of corporate real estate through professional development opportunities, publications, research, conferences, designations and networking in 47 local chapters globally.
185	567	Association of Energy Engineers	215.00	1.51%	3.25	68.92%	2.24	Excluded CO Expense
186	567	CCIM Institute	804.00	1.92%	15.43	68.92%	10.63	Excluded MN Expense
187	567	Colorado Division of Real Estate	344.33	1.51%	5.20	0.00%	-	Green Business Certification, Inc. is the only certification and credentialing body within the green business and sustainability industry to exclusively administer project certifications and professional credentials of LEED, EDGE, GRESB, Parksmart, PEER, STIES, TRUE, and WELL.
188	567	Construction Specifications Institute	450.00	1.92%	8.65	68.92%	5.96	Founded in the summer of 2002 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association for corporate real estate executives focused on the needs of an industrial portfolio.
189	567	Corenet Global Inc.	750.00	1.92%	14.42	68.92%	9.94	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
190	567	Greater Minneapolis Building Owners and Managers Association	1,520.00	1.90%	28.93	0.00%	-	Excluded Expense
191	567	Green Business Certification Inc.	85.00	1.89%	1.61	68.92%	1.11	Excluded Expense
192	567	Industrial Asset Management Council	850.00	1.92%	16.34	68.92%	11.26	1.45 The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
193	567	International Facility Managers Association	6,048.00	1.67%	101.17	68.92%	69.73	Excluded Expense
194	567	Klassen Performance Group	4,190.00	1.92%	80.52	0%	-	Excluded Expense
195	567	National Business Aviation Association	780.00	1.92%	15.00	0%	-	Excluded Expense
196	567	Project Management Institute	1,390.00	1.51%	2.10	68.92%	1.45	Excluded Expense
197	567	Realtor Association	105.00	1.90%	1.99	0%	-	Excluded Expense
198	567	St. Paul Building Owners & Managers Association	740.00	1.51%	11.18	0%	-	Excluded Expense
199	567	Trade Press Media Group	99.00	1.92%	1.90	0%	-	Excluded Expense
200	567	US Green Build Council	15,109.00	1.92%	290.30	68.92%	200.07	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 501.3 membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
201	567	www.clearme.com	179.00	1.93%	3.45	0%	-	Excluded Expense
202	567	www.surveymonkey.com	1,020.00	1.90%	19.37	0%	-	Excluded Expense
203	575.8	American Institute of Architects	687.00	0.05%	0.35	68.92%	0.24	The AIA is the voice of the architectural profession and a resource for its members in service to society.

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204	575.8	American Society of Heating, Refrigerating and Air Conditioning Engineers (ASHRAE)	1,102.00	0.05%	0.53	68.92%	0.37	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry
205	575.8	American Society of Mechanical Engineers	478.00	0.05%	0.23	68.92%	0.16	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
206	575.8	Association of Energy Engineers	215.00	0.04%	0.09	68.92%	0.06	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16,000 members in 90 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs
207	575.8	CCIM Institute	804.00	0.05%	0.41	68.92%	0.28	The Certified Commercial Investment Member Institute is commercial real estate's most influential professional organization, providing real-world education since
208	575.8	Colorado Division of Real Estate	344.33	0.04%	0.14	0.00%	-	Excluded CO Expense
209	575.8	Construction Specifications Institute	450.00	0.05%	0.23	68.92%	0.16	The Construction Specifications Institute (CSI) is an organization that keeps and changes the standardization of construction language as it pertains to building specifications.
210	575.8	Coronet Global Inc.	750.00	0.05%	0.38	68.92%	0.26	The organization's mission is to advance the practice of corporate real estate through professional development opportunities, publications, research, conferences, designations and networking in 47 local chapters globally
211	575.8	Greater Minneapolis Building Owners and Managers Association	1,520.00	0.05%	0.79	0.00%	-	Excluded MN Expense
212	575.8	Green Business Certification Inc.	85.00	0.05%	0.04	68.92%	0.03	Green Business Certification, Inc. is the only certification and credentialing body within the green business and sustainability industry to exclusively administer project certifications and professional credentials of LEED, EDGE, GRESB, Parksmart, PEER, SITES, TRUE, and WELL.
213	575.8	Industrial Asset Management Council	850.00	0.05%	0.43	68.92%	0.30	Founded in the summer of 2002 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 600 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
214	575.8	International Facility Managers Association	5,699.00	0.05%	2.57	68.92%	1.77	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
215	575.8	Klassen Performance Group	4,190.00	0.05%	2.12	0%	-	Excluded Expense
216	575.8	National Business Aviation Association	780.00	0.05%	0.39	0%	-	Excluded Expense
217	575.8	Project Management Institute	139.00	0.04%	0.06	68.92%	0.04	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management
218	575.8	Realtor Association	105.00	0.05%	0.05	0%	-	Excluded Expense
219	575.8	St. Paul Building Owners & Managers Association	740.00	0.04%	0.30	0%	-	Excluded Expense
220	575.8	Trade Press Media Group	99.00	0.05%	0.05	0%	-	Excluded Expense
221	575.8	US Green Build Council	15,109.00	0.05%	7.63	68.92%	5.26	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
222	575.8	www.clearme.com	179.00	0.05%	0.09	0%	-	Excluded Expense
223	575.8	www.surveymonkey.com	1,020.00	0.04%	0.45	0%	-	Excluded Expense
224	580	123SIGNU	335.00	11.84%	39.65	0%	-	Excluded Expense
225	580	American Society of Civil Engineers	310.00	11.84%	36.69	68.92%	25.29	The American Society of Civil Engineers (ASCE) is a tax-exempt professional body founded in 1852 to represent members of the civil engineering profession worldwide.
226	580	ASTM International	75.00	11.84%	8.88	68.92%	6.12	ASTM International, formerly known as American Society for Testing and Materials, is an international standards organization that develops and publishes voluntary consensus technical standards for a wide range of materials, products, systems, and services.
227	580	Board of Professional Engineers and Professional Land Surveyors	96.00	100.00%	96.00	68.92%	66.16	The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.
228	580	CPE Solutions LLC	299.00	100.00%	299.00	68.92%	206.07	CPE Solutions LLC has been a leading provider of continuing education for the past 18 years. Their study materials have evolved from book based courses to interactive online CPE take directly from their website.

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229	580	Illuminating Engineering Society	2,797.00	11.83%	331.02	68.92%	228.14	Established in 1906, the IES is the recognized technical and educational authority on illumination. For over 100 years its objective has been to communicate information on all aspects of good lighting practice to its members, to the lighting community, and to consumers through a variety of programs, publications, and services.
230	580	Institute of Electrical and Electronics Engineers (IEEE)	4,634.18	39.45%	1,828.08	68.92%	1,259.91	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
231	580	Insulated Conductors Committee	300.00	11.83%	35.50	68.92%	24.47	The ICC, one of the committees of the IEEE Power & Energy Society, is focused on developing and servicing IEEE technical guides, recommended practices and standards for the design, manufacturer, testing, operation and maintenance of insulated cables including high voltage transmission and distribution cables usually associated with utility power systems, commercial and industrial wire, and their related accessories and subsystems.
232	580	National Society of Professional Engineers	629.52	100.00%	629.52	68.92%	433.87	In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.
233	580	New Mexico Board of Licensure for Engineer	155.00	100.00%	155.00	0%	-	Excluded NML Expense
234	580	Project Management Institute	309.00	11.87%	36.67	68.92%	25.27	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
235	580	Texas Board of Engineering	40.00	100.00%	40.00	100%	40.00	The mission of the Texas Board of Engineering is to protect the health, safety, and welfare of the people of Texas by regulating and advancing the practice of engineering through licensure of qualified individuals, compliance with the laws and rules, and education about professional engineering.
236	580	Texas Board of Professional Engineers	80.00	100.00%	80.00	100%	80.00	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 750 enforcement cases per year and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.
237	583	American Wood Protection Association	262.50	100.00%	262.50	68.92%	180.92	Founded in 1904, the American Wood Protection Association is a non-profit organization which is responsible for promulgating voluntary wood preservation standards.
238	583	American Society for Photogrammetry and Remote Sensing (ASPRS)	37.50	100.00%	37.50	68.92%	25.85	The mission of the American Society for Photogrammetry and Remote Sensing is to promote the ethical application of active and passive sensors, the disciplines of photogrammetry, remote sensing, geographic information systems, and other supporting geospatial technologies; to advance the understanding of the geospatial and related sciences; to expand public awareness of the profession; and to promote a balanced representation of the interests of government, academia, and private enterprise.
239	583	Oregon State University	3,750.00	100.00%	3,750.00	68.92%	2,584.50	Oregon State is a leading public research university located in Corvallis, one of the safest, smartest, greenest small cities in the nation. Founded in 1888, Oregon State is the state's Land Grant university and is the only university in the U.S. to have Sea Grant, Space Grant and Sun Grant designations.
240	583	Project Management Institute	39.75	100.00%	39.75	68.92%	27.40	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
241	586	Institute of Electrical and Electronics Engineers (IEEE)	205.00	100.00%	205.00	68.92%	141.29	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
242	588	American Society of Mechanical Engineers	188.00	100.00%	188.00	68.92%	129.57	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.

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243	588	Fluid Power Society	325.00	100.00%	325.00	68.92%	223.99	The International Fluid Power Society strengthens and advances professional careers in the fluid power workforce through their work in education, training, and certification. They are committed to promoting the advancement of technology and professionalism of the fluid power & motion control industry through training, education and certification
244	588	Institute of Electrical and Electronics Engineers (IEEE)	1,325.50	100.00%	1,325.50	68.92%	913.53	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities
245	588	Leadercast Now	398.00	100.00%	398.00	68.92%	274.30	Leadercast Now is an expanding collection of leadership videos available on the go. Leadercast Now is designed to develop the leadership skills of both individuals and teams.
246	588	National Council of Examiners for Engineering and Surveying (NCEES)	350.00	100.00%	350.00	68.92%	241.22	The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.
247	588	National Society of Professional Engineers	356.00	100.00%	356.00	68.92%	245.36	In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.
248	588	New Mexico Board of Licensure for Engineer	465.00	100.00%	465.00	0%	-	Excluded NM Expense
249	588	Notary Public Texas	170.50	100.00%	170.50	100%	170.50	Professional dues paid to Texas notary public for certification of notaries, whose main functions include administering oaths and affirmations, taking affidavits, witness and authenticating documents, and taking acknowledgements of deeds and other conveyances
250	588	Texas Board of Professional Engineers	120.00	100.00%	120.00	100%	120.00	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 750 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering
251	589	American Institute of Architects	687.00	1.68%	11.53	68.92%	7.95	The AIA is the voice of the architectural profession and a resource for its members in service to society
252	589	American Society of Heating, Refrigerating and Air Conditioning Engineers (ASHRAE)	1,102.00	1.62%	17.83	68.92%	12.29	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry
253	589	American Society of Mechanical Engineers	478.00	1.64%	7.86	68.92%	5.42	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
254	589	Association of Energy Engineers	215.00	1.39%	2.98	68.92%	2.05	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16,000 members in 90 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs
255	589	CCIM Institute	804.00	1.68%	13.50	68.92%	9.30	The Certified Commercial Investment Member Institute is commercial real estate's most influential professional organization, providing real-world education since 1967
256	589	Colorado Division of Real Estate	344.33	1.39%	4.78	0.00%	-	Excluded CO Expense
257	589	Construction Specifications Institute	450.00	1.68%	7.55	68.92%	5.20	The Construction Specifications Institute (CSI) is an organization that keeps and changes the standardization of construction language as it pertains to building specifications.
258	589	Corenet Global Inc.	750.00	1.68%	12.58	68.92%	8.67	The organization's mission is to advance the practice of corporate real estate through professional development opportunities, publications, research, conferences, designations and networking in 47 local chapters globally
259	589	Greater Minneapolis Building Owners and Managers Association	1,520.00	1.80%	27.32	0.00%	-	Excluded MN Expense
260	589	Green Business Certification Inc.	85.00	1.32%	1.12	68.92%	0.77	Green Business Certification, Inc. is the only certification and credentialing body within the green business and sustainability industry to exclusively administer project certifications and professional credentials of LEED, EDGE, GRESB, Parksmart, PEER, STES, TRUE, and WELL
261	589	Industrial Asset Management Council	850.00	1.68%	14.27	68.92%	9.83	Founded in the summer of 2002 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 600 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.

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262	589	International Facility Managers Association	6,048.00	1.45%	87.93	68.92%	60.60	Founded in 1980, IFMA, is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
263	589	Klassen Performance Group	4,190.00	1.68%	70.29	0%	-	Excluded Expense
264	589	National Business Aviation Association	780.00	1.68%	13.07	0%	-	Excluded Expense
265	589	Project Management Institute	139.00	1.39%	1.93	68.92%	1.33	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management
266	589	Realtor Association	105.00	1.32%	1.39	0%	-	Excluded Expense
267	589	St. Paul Building Owners & Managers Association	740.00	1.39%	10.27	0%	-	Excluded Expense
268	589	Trade Press Media Group	99.00	1.68%	1.66	0%	-	Excluded Expense
269	589	US Green Build Council	15,109.00	1.68%	253.08	68.92%	174.42	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
270	589	www.clearme.com	179.00	1.68%	3.00	0%	-	Excluded Expense
271	589	www.surveymonkey.com	1,020.00	1.32%	13.47	0%	-	Excluded Expense
272	593	Ahor Day Foundation	4.50	100.00%	4.50	0%	-	Excluded Expense
273	593	International Society of Arboriculture	324.15	100.00%	324.15	68.92%	223.40	Through research, technology, and education, the International Society of Arboriculture (ISA) promotes the professional practice of arboriculture and fosters a greater worldwide awareness of the benefits of trees. ISA exists so that professionals, allied professionals, public officials, and consumers worldwide recognize the economic, environmental, and societal benefits and values of trees and their care at a cost that demonstrates the wise stewardship of resources.
274	901	American Institute of CPAs	655.00	6.99%	45.79	68.92%	31.56	The AICPA represents the CPA profession nationally regarding rule-making and standard-setting, and serves as an advocate before legislative bodies, public interest groups and other professional organizations
275	903	IFO Institute for Economic Research	265.00	8.50%	22.53	68.92%	15.53	The Institute of Financial Operations provides accounts receivable, account payable and procure to pay seminars, training and certifications to its members
276	903	Midwest Contact Center Association	500.00	6.95%	34.75	68.92%	23.95	The Midwest Contact Center Association is a contact center group that has been put together by contact center professionals. The focus of the association is to bring together contact center professionals with the common goal of education, collaboration, and networking.
277	903	Project Management Institute	268.00	11.10%	29.75	68.92%	20.50	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management
278	908	Association of Energy Engineers	1,215.00	100.00%	1,215.00	68.92%	837.38	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16,000 members in 90 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs
279	908	Home Builders Association of Eastern New Mexico	433.00	100.00%	433.00	0%	-	Excluded NM Expense
280	908	Institute of Electrical and Electronics Engineers (IEEE)	480.00	100.00%	480.00	68.92%	330.82	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities
281	908	New Mexico Amigos	866.00	100.00%	866.00	0%	-	Excluded NM Expense
282	908	New Mexico Board of Licensure for Engineer	155.00	100.00%	155.00	0%	-	Excluded NM Expense
283	908	Panhandle Producers and Royalty Owners Association	185.00	100.00%	185.00	100%	185.00	Panhandle Producers and Royalty Owners Association is a non-profit industry association, governed by bylaws and directed by officers who are also members, to provide public relations, education, and more
284	908	Southeastern NM Home Builders Association	503.00	100.00%	503.00	0%	-	Excluded NM Expense
285	908	Texas Board of Professional Engineers	40.00	100.00%	40.00	100%	40.00	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 750 enforcement cases per year, and provides a system of rules and regulations for the ethical and accountable practice of professional engineering

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286	908	Texas Cattle Feeders Association	125.00	100.00%	125.00	100%	125.00	Texas Cattle Feeders Association (TCFA) represents the cattle feeding industry in the three-state region of Texas, Oklahoma and New Mexico and is actively involved with national livestock organizations
287	908	Texas Cotton Ginners' Association	150.00	100.00%	150.00	100%	150.00	Texas Cotton Ginners' Association is one of the oldest cotton organizations in the United States, and represents gin membership that processes a majority of the state's cotton crop each year. The association was first founded in 1897 at Waco
288	921	Advertising Research Foundation	7,075.00	15.69%	1,235.97	68.92%	851.83	Since 1936, the Advertising Research Foundation has been the standard-bearer for unbiased quality in research on advertising, media, and marketing. The ARF's mission is to further, through research, the scientific practice of advertising and marketing.
289	921	ALOA Security Professionals Association	250.00	14.38%	35.96	0.00%	-	Excluded Expense
290	921	American Bar Association	2,044.38	12.90%	263.80	68.92%	181.81	The ABA's most important stated activities are the setting of academic standards for law schools, and the formulation of model ethical codes related to the legal profession.
291	921	American Board of Industrial Hygiene	450.00	13.90%	62.53	68.92%	43.10	The American Board of Industrial Hygiene is the premier credentialing organization for professionals focused on the science of protecting and enhancing the health, safety, and environment of people at work and in their communities. It serves its credentialled practitioners by establishing and administering a valid, reliable, and rigorous credentialing process to protect the public and meet the needs of employers.
292	921	American Coal Council	7,127.11	24.44%	1,741.97	68.92%	1,200.57	American Coal Council (ACC) provides relevant educational programs, market intelligence, advocacy support and peer-to-peer networking forums to advance members' commercial and professional development interest
293	921	American Conference of Governmental Industrial Hygienists	136.67	12.88%	17.60	68.92%	12.13	The American Conference of Governmental Industrial Hygienists is a professional association of industrial hygienists and practitioners of related professions
294	921	American Industrial Hygiene Association	630.00	13.46%	84.78	68.92%	58.43	The American Industrial Hygiene Association is a 501c non-profit organization, whose mission is "Creating knowledge to protect worker health." The American Industrial Hygiene Association works to provide information and resources to Industrial Hygienists and Occupational Health professionals
295	921	American Institute of CPAs	2,853.00	14.41%	411.20	68.92%	283.40	The AICPA represents the CPA profession nationally regarding rule-making and standard-setting, and serves as an advocate before legislative bodies, public interest groups and other professional organizations
296	921	American Institute of Graphic Arts	150.00	12.98%	19.47	68.92%	13.42	The American Institute of Graphic Arts is a professional organization for design. Its members practice all forms of communication design, including graphic design, typography, interaction design, branding and identity
297	921	American Institute of Professional Geologist	200.00	14.85%	29.69	0%	-	Excluded Expense
298	921	American Payroll Association	978.43	14.36%	140.53	68.92%	96.85	The American Payroll Association is the nation's leader in payroll education, publications, and trainings.
299	921	American Society of Industrial Security (ASIS International)	35.00	14.37%	5.03	68.92%	3.47	Founded in 1955, ASIS International is a global community of security practitioners, each of whom has a role in the protection of assets—people, property, and/or information.
300	921	American Society of Mechanical Engineers	474.00	45.28%	214.64	68.92%	147.93	The American Society of Mechanical Engineers is a non-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihood
301	921	American Society of Safety Engineers	1,650.00	14.40%	237.67	68.92%	163.80	The American Society of Safety Engineers is the world's oldest safety society. With 35,000 occupational safety, health and environmental professional members who manage, supervise, research and consult on safety, health, and the environment in all industries, government and education, ASSE is a nonprofit organization
302	921	American Society of Safety Professionals	190.00	14.36%	27.29	68.92%	18.81	The American Society of Safety Professionals is the world's oldest safety society. With 35,000 occupational safety, health and environmental professional members who manage, supervise, research and consult on safety, health, and the environment in all industries, government and education, ASSE is a nonprofit organization.
303	921	American Water Works Association	40.00	100.00%	40.00	68.92%	27.57	The American Water Works Association is an international, nonprofit, scientific and educational society dedicated to providing total water solutions assuring the effective management of water
304	921	American Welding Society	176.00	57.31%	100.87	68.92%	69.52	The American Welding Society was founded in 1919, as a nonprofit organization with a global mission to advance the science, technology, and application of welding and allied joining and cutting processes including brazing, soldering and thermal spraying.

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305	921	American Wind Energy Association	960.00	12.88%	123.61	68.92%	85.19	The American Wind Energy Association is a Washington, DC-based national trade association formed in 1974, representing wind power project developers, equipment suppliers, service providers, parts manufacturers, utilities, researchers, and others involved in the wind industry
306	921	America's SAP User Group	6,050.00	13.90%	840.96	68.92%	579.59	For 25 years, our members have been at the forefront of digital transformation, and they have always had the company of fellow visionaries and pioneers who understand the potential of SAP technology and the path ahead. We are the collaborators, drivers, and inventors that move the industry forward
307	921	Appraisal Institute	1,375.00	14.44%	198.57	68.92%	136.85	The Appraisal Institute is a global professional association of real estate appraisers, with nearly 18,000 professionals in almost 50 countries throughout the world. Its mission is to advance professionalism and ethics, global standards, methodologies, and practices through the professional development of property economics worldwide.
308	921	Arbitrators' Qualification Report Services	1,379.10	12.88%	177.58	0%	-	Excluded Expense
309	921	ARMA International	225.00	12.88%	28.97	68.92%	19.97	ARMA International is a community of professionals in the information management and information governance industry, providing educational resources and networking opportunities at home and around the world
310	921	American Society of Industrial Security (ASIS International)	1,605.00	35.19%	564.80	68.92%	389.26	Founded in 1955, ASIS International is a global community of security practitioners, each of whom has a role in the protection of assets—people, property, and/or information
311	921	Association for Computers and Taxation	500.00	14.44%	72.21	68.92%	49.77	The Association for Computers and Taxation is a nonprofit, national organization designed to assist members in identifying and solving the problems involved in automating the corporate tax function.
312	921	Association for Financial Professionals	1,075.00	12.88%	138.43	68.92%	95.41	The Association for Financial Professionals is the professional society committed to advancing the success of its members and their organizations
313	921	Association of Certified Fraud Examiners	625.00	12.91%	80.66	68.92%	55.59	The Association of Certified Fraud Examiners is the world's largest anti-fraud organization and premier provider of anti-fraud training and education and certification
314	921	Association of Change Management Professionals	696.00	12.88%	89.62	68.92%	61.77	ACMP's vision is to lead the way change works. Their focus is on using their professional expertise to achieve business and organizational results. And their mission is to serve as an independent and trusted source of professional excellence, advocate for the discipline and create a thriving change community
315	921	Association of Corporate Citizenship Professionals	6,250.00	12.91%	806.57	68.92%	555.89	ACC is a global legal association that promotes the common professional and business interests of the in-house counsel who work for corporations, associations, and other organizations through information, education, networking, and advocacy.
316	921	Association of Corporate Counsel	6,355.00	12.88%	818.31	68.92%	563.98	The Association of Corporate Counsel (ACC) is a global bar association that promotes the common professional and business interests of in-house counsel who work for corporations, associations and other private-sector organizations through information, education, networking opportunities and advocacy initiatives
317	921	Association of Energy Engineers	195.00	15.69%	30.60	68.92%	21.09	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16,000 members in 50 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs
318	921	Association of Minnesota Energy Manager	165.00	12.94%	21.35	0.00%	-	Excluded MN Expense
319	921	Association of State Dam Officials	100.00	14.38%	14.38	0.00%	-	Excluded Expense
320	921	Bank of Montreal	-450.00	12.88%	(57.94)	0.00%	-	Excluded Expense
321	921	Better Business Bureau	1,690.00	100.00%	1,690.00	100.00%	1,690.00	Better Business Bureau Accreditation Dues (BBB's mission is to be the leader in advancing marketplace trust.)
322	921	Board of Accountancy	1,225.50	13.40%	164.22	68.92%	113.18	The Board of Accountancy provides assurance to the public that the CPA profession operates at the highest level of professional competence through... •Verification of education and experience credentials Monitoring the requirements for continuing education & investigation of consumer complaints
323	921	Board of Certified Safety Professionals	2,673.00	18.85%	503.76	68.92%	347.19	The Board of Certified Safety Professionals is recognized as the leader in high quality credentialing for safety, health, and environmental practitioners in order to enhance the safety of people, property, and the environment. BCSFI
324	921	Boston College	12,000.00	13.02%	1,561.90	68.92%	1,076.46	The Boston College Center for Corporate Citizenship offers a broad and objective perspective on the role of business in the 21st century
325	921	Business Continuity Planners Association	872.00	12.91%	112.61	68.92%	77.61	The mission of BCPA is to provide a professional and educational environment for the exchange of experience, dissemination of information, professional growth, and for added value of mutual interest to the membership
326	921	Buying Legal Council	250.00	12.88%	32.19	68.92%	22.19	The Buying Legal Council is the international trade organization for professionals tasked with sourcing legal services and managing supplier relationships

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327	921	Center for Legal Inclusiveness	2,500.00	12.88%	321.91	68.92%	221.86	The Center for Legal Inclusiveness (CLI) is a 501(c)(3) nonprofit dedicated to advancing diversity in the legal profession by actively educating and supporting private and public sector legal organizations in their own individual campaigns to create cultures of inclusion. CLI's innovative programs and initiatives are national models.
328	921	Center for Workplace Compliance	13,500.00	14.40%	1,944.62	68.92%	1,340.23	The CWC is the nation's leading employer association dedicated to helping its members understand and manage their workplace compliance and risk.
329	921	CFA Institute	390.00	12.88%	50.22	68.92%	34.61	The CFA Institute's mission is to lead the investment profession globally by promoting the highest standards of ethics, education, and professional excellence for the ultimate benefit of society.
330	921	CFA Society	800.00	12.88%	103.01	68.92%	70.99	The CFA Society is the premier global association for investment management professionals. Its mission is served by generating value for core investment management professionals and engaging with the core investment management industry to advance ethics, market integrity, and professional standards of practice, which collectively contributes value to society.
331	921	Chippewa Valley Society for Human Resource Manager	40.00	14.38%	5.75	0.00%	-	Excluded Expense
332	921	CHWMEG Inc.	4,800.00	14.85%	712.59	68.92%	491.12	CHWMEG, Inc. is a non-profit trade association comprised of manufacturing and other "industrial" organizations interested in efficiently managing the waste management aspects of their environmental stewardship program
333	921	Clerk Courts of Appeals	7.00	12.86%	0.90	0.00%	-	Excluded Expense
334	921	Colorado Association of Litigation Support Professionals	85.00	12.87%	10.94	0.00%	-	Excluded CO Expense
335	921	Colorado Aviation Business Association	350.00	12.88%	45.07	0.00%	-	Excluded CO Expense
336	921	Colorado Bar Association	4,968.35	12.94%	642.93	0%	0%	Excluded CO Expense
337	921	Colorado Defense Lawyers Association	295.00	12.88%	37.99	0.00%	-	Excluded CO Expense
338	921	Colorado Emergency Management Association	90.00	12.88%	11.59	0.00%	-	Excluded CO Expense
339	921	Colorado Forum LLC	9,000.00	12.88%	1,158.88	0.00%	-	Excluded CO Expense
340	921	Colorado Government Finance Officers Association	75.00	14.44%	10.63	0.00%	-	Excluded CO Expense
341	921	Colorado Safety Association	4,630.00	14.40%	665.74	0.00%	-	Excluded CO Expense
342	921	Colorado Society of CPAs	648.00	14.53%	94.18	0.00%	-	Excluded CO Expense
343	921	Colorado Women's Bar Association	180.00	12.88%	23.18	0.00%	-	Excluded CO Expense
344	921	Commercial Real Estate Network	455.00	14.63%	66.55	68.92%	45.87	CREN is a 501(c)(6) non-for-profit organization focused on bringing together commercial real estate practitioners to learn, grow, and excel
345	921	Communications Media Managers Association	250.00	14.38%	35.96	68.92%	24.78	CMMA is a network of colleagues from corporations, government, and education who share information, expertise, and resources with each other
346	921	CoreNet Global Inc.	960.00	14.63%	140.42	68.92%	96.78	The organization's mission is to advance the practice of corporate real estate through professional development opportunities, publications, research, conferences, designations and networking in 47 local chapters globally
347	921	Corporate Executive Board	77,500.00	14.26%	11,048.95	68.92%	7,614.94	CEB, the leading member-based advisory company, equips more than 10,000 organizations around the globe with insights, tools and actionable solutions to transform enterprise performance. By combining advanced research and analytics with best practices from member companies, CEB helps leaders realize outsized returns by more effectively managing talent, information, customers and risk.
348	921	Corporate Legal Operations Consortium	585.00	12.88%	75.33	68.92%	51.92	CLOC is a consortium that offers access to education, research, professional development, and networking resources for the legal operations profession and the corporate legal services industry
349	921	Crew Network	430.00	14.44%	62.10	68.92%	42.80	CREW Network exists to transform the commercial real estate industry by advancing women globally
350	921	Customer Experience Professionals Association	195.00	15.69%	30.60	68.92%	21.09	Founded in 2011, the Customer Experience Professionals Association is the premier global non-profit organization dedicated to the advancement and cultivation of the Customer Experience profession. The CXPA supports the professional development of its members and advances the field by providing shared best practices and education, developing standards, offering networking opportunities, promoting the industry, and creating a better understanding of the discipline of Customer Experience.
351	921	DC Bar	597.00	12.88%	76.87	0%	-	Excluded Expense
352	921	Denver Association for Business Economic	150.00	14.44%	21.66	0%	-	Excluded Expense
353	921	Disability Management Employer Coalition	599.00	14.38%	86.16	68.92%	59.38	The Disability Management Employer Coalition (DMEC) is committed to providing focused education for absence management professionals. From face-to-face conferences to helpful tools and resources, we give you what you need to reduce costs, minimize lost work time, and increase staff productivity

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354	921	Disaster Recovery Institute International	1,400.00	12.88%	180.26	68.92%	124.24	DRI International is the non-profit that helps organizations prepare for and recover from disasters. We achieve this through education, accreditation, and thought leadership in business continuity and related fields. DRI International strives for a more resilient world.
355	921	District of Minnesota Courts	80.00	12.98%	10.38	0%	-	Excluded Expense
356	921	DST	18,928.79	15.69%	2,970.52	0%	-	Excluded Expense
357	921	EC-Council	80.00	12.88%	10.30	68.92%	7.10	International Council of E-Commerce Consultants, also known as EC-Council, is the world's largest cyber security technical certification body. They operate in 145 countries globally, and have trained and certified over 200,000 information security professionals globally that have influenced the cyber security mindset of countless organizations worldwide.
358	921	Emergency Services Public Information Officers of Colorado	95.00	12.98%	12.33	0%	-	Excluded Expense
359	921	Energy Bar Association	1,772.00	13.17%	233.31	68.92%	160.80	The mission of EBA is to promote the professional excellence and ethical integrity of its members in the practice, administration, and development of energy laws, regulations, and policies by providing superior educational programming, networking opportunities, and information resources
360	921	Energy Providers Coalition for Education	12,000.00	14.40%	1,728.55	68.92%	1,191.32	Since 2000, the Energy Providers Coalition for Education (EPCE) has offerred timely and relevant online energy programs that meet the emerging needs of the energy industry. The EPCE coalition represents energy employers across the country working together to create, sponsor and offer easily accessible online education and training pathways for the energy workforce
361	921	Environmental Initiative	8,500.00	14.31%	1,215.93	0%	-	Excluded Expense
362	921	Ethisphere Institute	14,500.00	12.88%	1,867.08	68.92%	1,286.79	The Ethisphere® Institute is the global leader in defining and advancing the standards of ethical business practices that fuel corporate character, marketplace trust, and business success. Ethisphere has deep expertise in measuring and defining core ethics standards using data-driven insights from our Ethics Quotient, and works with the world's largest companies to enhance culture capital with the insights from our culture assessment data set, which is grounded in our 8 Pillars of Ethical Culture
363	921	Executive Press	1,965.00	12.88%	253.02	0%	-	Excluded Expense
364	921	Fiscal Excellence	16,000.00	14.44%	2,310.69	0%	-	Excluded Expense
365	921	Gartner Inc.	64,800.00	12.88%	8,343.91	68.92%	5,750.62	Gartner, Inc. equips executives across the enterprise to make the right decisions and stay ahead of change. Founded in 1979, it is the leading research and advisory company. It has expanded well beyond its flagship technology research to provide senior leaders across the enterprise with the indispensable business insights, advice and tools they need to achieve their mission-critical priorities and build the organizations of tomorrow
366	921	Government Finance Officers Association	75.00	14.44%	10.83	0.00%	-	Excluded MN Expense
367	921	Green Business Certification Inc.	85.00	15.69%	13.34	68.92%	9.19	Green Business Certification, Inc. is the only certification and credentialing body within the green business and sustainability industry to exclusively administer project certifications and professional credentials of LEED, EDGE, GRESB, Parksmart, BREE, SITES, TRUE, and WELL.
368	921	Gulf Coast Power Association	2,000.00	78.22%	1,564.38	68.92%	1,078.17	Gulf Coast Power Association has served Texas and the Gulf Coast since 1983 as a regional electric power trade organization dedicated to promoting an improved understanding of the issues and opportunities impacting contemporary power markets.
369	921	In House Benefits Counsel Network	100.00	12.88%	12.88	68.92%	8.88	The In-House Benefits Counsel Network is a vital network of in-house employee benefits attorneys that offer a unique forum for members to share practice issues, concerns and ideas in an informal setting. It is committed to providing its members with the tools and connections that will help them achieve their business and career objectives.
370	921	Informa Business Media Inc.	23,900.00	13.90%	3,322.12	68.92%	2,289.61	Informa is a leading international events, intelligence and scholarly research group. Their purpose is to champion the specialist. Through hundreds of powerful brands they work with businesses and professionals in specialist markets, providing the connections, intelligence and opportunities that help customers grow, do business, make breakthroughs and take better informed decisions
371	921	Information Systems Audit and Control Association (ISACA)	3,167.50	12.89%	408.32	68.92%	281.41	As an independent, nonprofit, global association, ISACA engages in the development, adoption and use of globally accepted, industry-leading knowledge and practices for information systems.
372	921	Information Systems Security Association	115.00	12.88%	14.81	68.92%	10.21	ISSA is a not-for-profit, international organizations of information security professionals and practitioners. It provides educational forums, publications, and peer interaction opportunities that enhance the knowledge, skill, and professional growth of its members

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373	921	Infraquant	25.00	14.40%	3.60	0%	-	Excluded Expense
374	921	Institute for Professionals in Taxation	1,000.00	14.44%	144.42	68.92%	99.53	IPT is a not-for-profit educational association serving more than 5,000 members representing approximately 1,200 corporations, firms, or taxpayers throughout the United States and Canada. It is the only professional organization that educates, certifies and establishes strict codes of conduct for state and local income, property and sales & use tax professionals who represent taxpayers. The IPT provides outstanding educational opportunities for its members tailored to their professional needs.
375	921	Institute of Electrical and Electronics Engineers (IEEE)	1,336.00	46.94%	627.07	68.92%	432.18	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities. For over thirty years the Institute of Hazardous Materials Management (IHMM), a not-for-profit organization founded in 1984, has been protecting the environment and the public's health, safety, and security through the administration of credentials recognizing professionals who have demonstrated a high level of knowledge, expertise, and excellence in the management of hazardous materials.
376	921	Institute of Hazardous Materials Management (IHMM)	160.00	12.88%	20.60	68.92%	14.20	IMA is a worldwide association of accountants and financial professionals in business. Founded in 1919, they are one of the largest and most respected associations focused exclusively on advancing the management accounting profession.
377	921	Institute of Management Accountants	1,585.00	14.18%	224.83	68.92%	154.95	The International Association of Administrative Professionals (IAAP) is a 501 (c)(6) registered not-for-profit professional association for administrative professionals. IAAP strives to ensure individuals working in office and administrative professions have the opportunity to connect, learn, lead, and excel
378	921	International Association of Administrative Professionals	150.00	12.98%	19.47	68.92%	13.42	Excluded Expense
379	921	International Association of Arson Investigators	473.75	77.40%	366.70	0%	-	The International Association of Emergency Managers is a non-profit organization, dedicated to promoting the profession of emergency management by working with its membership to promote the goals of saving lives and protecting property during emergencies and disasters.
380	921	International Association of Emergency Managers	425.00	12.97%	55.14	68.92%	38.00	The International Association of Privacy Professionals (IAPP) is a resource for professionals who want to develop and advance their careers by helping their organizations successfully manage these risks and protect their data
381	921	International Association of Privacy Professionals	525.00	12.93%	67.89	68.92%	46.79	The Association of International Risk Intelligence Professionals focuses on the areas of business opportunity, physical security, cyber security, reputation, and political risk intelligence.
382	921	International Association of Risk Intelligence Professionals	250.00	12.88%	32.19	68.92%	22.19	Excluded Expense
383	921	International Association of Women	-99.00	12.88%	(12.75)	0%	-	The International Economic Development Council (IEDC) is a non-profit, non-partisan membership organization serving economic developers. With more than 5,000 members, IEDC is the largest organization of its kind. Economic developers promote economic well-being and quality of life for their communities by creating, retaining and expanding jobs that facilitate growth, enhance wealth and provide a stable tax base.
384	921	International Economic Development Council	1,530.00	14.44%	220.96	68.92%	152.29	(ISCJ) is an international, nonprofit membership association for information security leaders like you. We're committed to helping our members learn, grow and thrive.
385	921	International Information System Security Certification Consortium (ISCC)	2,035.00	12.92%	262.93	68.92%	181.21	The IT Service Management Forum is an independent, international, not-for-profit organization of IT Service Management professionals worldwide.
386	921	IT Service Management Forum	100.00	13.50%	13.50	68.92%	9.30	FuelWork, formerly LEHRN, is a professional community sharing knowledge and experience on the successful alignment of Human Resources/Human Capital Management (HR/HCM) and talent management information systems to support best business practices.
387	921	Leading Edge Human Resource Network	899.00	100.00%	899.00	68.92%	619.59	Excluded Expense
388	921	LinkedIn	839.65	13.67%	114.79	0%	-	Excluded Expense
389	921	Massachusetts Board of Bar Examiners	310.76	12.87%	40.01	0%	-	Excluded Expense
390	921	Metro Denver Nature Alliance	1,875.00	12.91%	241.97	0%	-	Excluded Expense
391	921	Metropolitan Emergency Managers Association	20.00	13.00%	2.60	0%	-	Excluded Expense
392	921	Minnesota American Indian Bar Association	35.00	12.89%	4.51	0%	-	Excluded MN Expense
393	921	Minnesota Association of Financial Professionals	420.00	12.88%	54.09	0%	-	Excluded MN Expense
394	921	Minnesota Board of Accountancy	225.00	13.92%	31.32	0%	-	Excluded MN Expense
395	921	Minnesota Business Aircraft Association	1,500.00	12.86%	193.15	0%	-	Excluded MN Expense
396	921	Minnesota CLE	345.00	12.99%	44.79	0%	-	Excluded MN Expense
397	921	Minnesota Employment Law Council	3,000.00	12.88%	386.28	0%	-	Excluded MN Expense
398	921	Minnesota High Tech Association	10,000.00	13.50%	1,350.26	0%	-	Excluded MN Expense

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389	921	Minnesota Paralegal Association	99.00	12.88%	12.75	0%	-	Excluded MN Expense
400	921	Minnesota Safety Council	27,506.00	14.39%	3,956.90	0%	-	Excluded MN Expense
401	921	Minnesota Society of CPAs	2,341.70	13.13%	307.49	0%	-	Excluded MN Expense
402	921	Minnesota State Bar Association	10,633.13	12.89%	1,370.37	0%	-	Excluded MN Expense
403	921	Minnesota Supreme Court Lawyers Association	1,085.00	12.98%	244.75	0%	-	Excluded MN Expense
404	921	Minnesota Women's Lawyers Inc	595.00	12.89%	76.71	0%	-	Excluded MN Expense
405	921	Minnesota Women's Economic Roundtable	525.00	12.88%	67.60	0%	-	Excluded MN Expense
406	921	Multistate Professional Responsibility Examiner	125.00	12.88%	16.10	0%	-	Excluded MN Expense
407	921	National Association for Business Economics	590.00	14.63%	86.30	68.92%	59.48	The National Association for Business Economics is the largest international association of applied economists, strategists, academics, and policy-makers committed to the application of economics. Founded in 1959, it is one of the member organizations of the Allied Social Sciences Association
408	921	National Association of Fire Investigators (NAFI)	23.50	100.00%	23.50	0%	-	Excluded Expense
409	921	National Association of Stock Plan Professionals	905.00	12.88%	116.53	0%	-	Excluded Expense
410	921	National Black MBA Association	200.00	12.88%	25.75	68.92%	17.75	The National Black MBA Association® is the premier business organization serving Black professionals. The mission of the National Black MBA Association® is to lead in the creation of educational, wealth building, and growth opportunities for those historically underrepresented throughout their careers as students, entrepreneurs and professionals.
411	921	National Board of Boiler and Pressure Vessel Inspectors (NBIC)	50.00	100.00%	50.00	68.92%	34.46	The National Board of Boiler and Pressure Vessel Inspectors was created in 1919 to promote greater safety to life and property through uniformity in the construction, installation, repair, maintenance and inspection of pressure equipment. The National Board membership oversees adherence to laws, rules, and regulations relating to boilers and pressure vessels. The National Board Members are the chief boiler inspectors representing most states and all provinces of North America, as well as many major cities in the United States.
412	921	National Business Aviation Association	995.00	12.98%	129.18	0%	-	Excluded Expense
413	921	National Coal Transportation Association	1,050.00	25.11%	464.45	68.92%	320.10	The mission of the NCTA is to provide education and facilitation for the resolution of coal transportation issues in order to serve the needs of the general public, industry, and all modes of transportation. This is accomplished through the sponsoring of educational fora and providing opportunities for the lawful exchange of ideas and knowledge with all elements of the coal transportation infrastructure.
414	921	National Council of Examiners for Engineering and Surveying (NCEES)	350.00	100.00%	350.00	68.92%	241.22	The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.
415	921	National Fire Protection Association	445.00	14.40%	64.10	68.92%	44.18	The National Fire Protection Association is a United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments
416	921	National Human Resources Group	1,831.00	14.40%	263.75	68.92%	181.78	NHRG was established in Austin, Texas in 1989 with the vision of providing the best possible technical search, contract services, and human resource services possible to their clients.
417	921	National Investor Relations Institute	1,570.00	12.88%	202.16	68.92%	139.33	Founded in 1969, NIRI is the professional association of corporate officers and investor relations consultants responsible for communication among corporate management, shareholders, securities analysts and other financial community constituents.
418	921	National Native American Bar Association	75.00	12.88%	9.66	0%	-	Excluded Expense
419	921	National Society of Professional Engineers	897.00	100.00%	897.00	68.92%	618.21	In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.
420	921	New Mexico Amigos	516.00	100.00%	516.00	0%	-	Excluded NM Expense
421	921	New Mexico State Bar	450.00	12.88%	57.94	0%	-	Excluded NM Expense
422	921	Norex Inc.	20,500.00	13.90%	2,849.52	68.92%	1,963.89	NOREX is a member-driven, peer to peer collaborative network of Information Technology professionals.
423	921	North Carolina State Board of CPA Examiners	60.00	15.15%	9.09	0%	-	Excluded Expense
424	921	North Dakota State Board of Accountancy	465.00	12.88%	59.87	0%	-	Excluded Expense
425	921	Nuclear Industrial Health and Safety Association	150.00	14.41%	21.61	0%	-	Excluded Expense

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426	921	PactMN.org	199.00	100.00%	199.00	68.92%	137.15	PACT is a learning, professional, association for instructional designers, technologists, and digital learning leaders. Members access exclusive member benefits such as educational events, a strong network of industry peers, and more.
427	921	Parhandle Human Resources Association	100.00	13.64%	13.64	100.00%	13.64	The Parhandle Human Resources Association is an affiliate of the Society for Human Resource Management
428	921	Plainview Hale County Industrial Foundation	2,650.00	100.00%	2,650.00	100.00%	2,650.00	The Plainview/Hale County Industrial Foundation, has been successful in creating over 5,000 jobs in less than 15 years. Their success has come as a result of a partnership between the EDC, City of Plainview, County of Hale, and the Plainview Chamber of Commerce. The entire community promotes economic development, and that teamwork has been responsible for most of the major industries located in Plainview and Hale County
429	921	Project Management Institute	2,756.00	24.25%	668.43	68.92%	460.68	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management
430	921	Rocky Mountain Paralegal Association	85.00	12.86%	10.93	0%	-	Excluded Expense
431	921	Shareholder Services Association	625.00	12.98%	81.14	0%	-	Excluded Expense
432	921	Smart Cities Alliance	7,500.00	14.44%	1,083.13	0%	-	Excluded Expense
433	921	Society for Human Resource Management	2,999.00	19.47%	583.86	68.92%	402.40	The Society for Human Resource Management is a professional human resources membership association headquartered in Alexandria, Virginia. SHRM promotes the role of HR as a profession and provides education, certification, and networking to its members, while lobbying Congress on issues pertinent to labor management
434	921	Society of Corporate Compliance and Ethics	1,470.00	13.83%	203.25	68.92%	140.08	The Society of Corporate Compliance and Ethics is a nonprofit, individual membership association which provides resources for ethics and compliance professionals from various industries. SCCE supports the compliance and ethics profession with educational opportunities, certification, networking, and other resources you won't find anywhere else
435	921	Society of Corporate Governance	326.25	12.88%	42.01	68.92%	28.95	The Society for Corporate Governance, Inc. (the "Society") is a non-profit organization (Section 501(c)(6)) comprised principally of corporate secretaries and business executives in governance, ethics and compliance functions at public, private and not-for-profit organizations. The Society seeks to be a positive force for responsible corporate governance, providing news, research and "best practice" advice and providing professional development and education through seminars and conferences
436	921	State Bar Arkansas	206.00	12.88%	26.53	0%	-	Excluded Expense
437	921	State Bar of Colorado	3,201.25	12.90%	413.03	0%	-	Excluded CO Expense
438	921	State Bar of Michigan	315.00	12.88%	40.56	0%	-	Excluded Expense
439	921	State Bar of New Mexico	725.00	100.00%	725.00	0%	-	Excluded Expense
440	921	State Bar of Texas	530.00	16.12%	85.42	100.00%	85.42	The State Bar of Texas is responsible for assisting the Texas Supreme Court in overseeing all attorneys licensed to practice law in Texas
441	921	State Bar of Wisconsin	3,980.12	13.05%	519.49	0%	-	Excluded Expense
442	921	State Bar Texas	475.92	17.69%	84.21	100.00%	84.21	The State Bar of Texas is responsible for assisting the Texas Supreme Court in overseeing all attorneys licensed to practice law in Texas
443	921	State of Colorado Supreme Court	1,917.50	12.88%	247.02	0%	-	Excluded Expense
444	921	State of Illinois	393.47	12.88%	50.66	0%	-	Excluded Expense
445	921	Supreme Court of Minnesota	3,955.00	12.98%	500.34	0%	-	Excluded Expense
446	921	Tax Executives Institute	550.00	13.80%	75.92	68.92%	52.32	Tax Executives Institute, Inc. is the preeminent, global association of in-house tax professionals. TEI's members are business executives responsible for the tax affairs of their employers in an executive, administrative, or managerial capacity. TEI serves its members and advances the profession by education, networking, and advocacy throughout the world.
447	921	Texas Association of Business	5,624.00	100.00%	5,624.00	100.00%	5,624.00	As the state chamber of commerce, TAB is the most influential and dominant voice for public policy issues affecting business in Texas. Through proven results-oriented advocacy and member services, TAB develops a climate in Texas which enables more than 4,000 business members and their 600,000 +employees to operate efficiently and profitability, thus creating new jobs

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448	921	Texas Board of Engineering	40.00	100.00%	40.00	100%	40.00	The mission of the Texas Board of Engineering is to protect the health, safety, and welfare of the people of Texas by regulating and advancing the practice of engineering through licensure of qualified individuals, compliance with the laws and rules, and education about professional engineering.
449	921	Texas Board of Law Examiners	910.28	12.98%	118.18	100%	118.18	The Texas Board of Law Examiners is the judicial agency responsible for determining that applicants seeking to be licensed to practice law in Texas meet the qualifications set by the Supreme Court of Texas.
450	921	Texas Board of Professional Engineers	40.00	100.00%	40.00	100%	40.00	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 750 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.
451	921	Texas Board of Public Accountancy	66.00	100.00%	66.00	100%	66.00	The Texas State Board of Public Accountancy ensures that persons issued certificates as certified public accountants possess the necessary education, skills, and capabilities and that they perform competently in the profession of public accountancy.
452	921	Texas State Board of Accountancy	66.00	12.88%	8.50	100%	8.50	The Texas State Board of Public Accountancy ensures that persons issued certificates as certified public accountants possess the necessary education, skills, and capabilities and that they perform competently in the profession of public accountancy.
453	921	The eLearning Guild	99.00	14.40%	14.26	68.92%	9.83	The eLearning Guild is the oldest and most trusted source of information, networking, and community for eLearning professionals. Our goal is to create a place where eLearning professionals can share their knowledge, expertise, and ideas to build a better industry—and better learning experiences—for everyone.
454	921	The Executive Leadership Council	6,000.00	12.98%	778.97	0%	-	Excluded Expense
455	921	The Institute of Internal Auditors	9,115.00	14.63%	1,333.84	68.92%	919.28	The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator.
456	921	Toasmasters International	358.50	13.73%	49.21	0%	-	Excluded Expense
457	921	Twin Cities Association for Certified Fraud Examiner	35.00	12.97%	4.54	0.00%	-	Excluded MN Expense
458	921	Twin Cities Compensation Networks	525.00	14.40%	75.59	0.00%	-	Excluded MN Expense
459	921	U.S. Society on Dams	750.00	14.38%	107.88	0%	-	Excluded Expense
460	921	United Way	2,000.00	12.91%	258.11	0%	-	Excluded Expense
461	921	Upper Midwest Automated Clearing House Association	300.00	12.88%	38.63	0%	-	Excluded Expense
462	921	US Court of District of Columbia	416.00	12.88%	53.57	0%	-	Excluded Expense
463	921	U.S. Society on Dams	750.00	14.38%	107.88	0%	-	Excluded Expense
464	921	USOLN	145.00	14.41%	20.89	0%	-	Excluded Expense
465	921	Western States Association of Tax Administrators	50.00	14.44%	7.22	0%	-	Excluded Expense
466	921	WMC Foundation Inc.	1,250.00	12.88%	160.96	0%	-	Excluded Expense
467	921	Women in Cyber Security	95.00	12.87%	12.23	68.92%	8.43	WCYS is the only non-profit membership organization with national reach that is dedicated to bringing together women in cybersecurity from academia, research and industry to share knowledge, experience, networking and monitoring.
468	921	Women in Renewable and Sustainable Energy	35.00	13.03%	4.56	68.92%	3.14	WIRE's mission is to advance the role and recognition of women working in the energy sector. Inclusive of all renewable energy and clean technologies, their programming includes capacity building field trips, networking meet-ups, an awards recognition program, student bursaries, speed mentoring and more.
469	921	World at Work	795.00	14.40%	114.51	68.92%	78.92	WorldatWork is a global association for human resources management professionals and business leaders focused on attracting, motivating, and retaining employees.
470	921	www.cleareme.com	79.00	13.51%	10.67	0%	-	Excluded Expense
471	921	WWW.NMACI.ORG	65.00	100.00%	65.00	0%	-	Excluded Expense
472	921	Wyoming Board of Professional Geologists	90.00	14.84%	13.36	0%	-	Excluded Expense
473	930.2	Institute of Electrical and Electronics Engineers (IEEE)	714.00	41.41%	295.69	68.92%	203.79	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
474	930.2	International Facility Managers Association	0.00	#DIV/0!	0.94	68.92%	0.65	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.

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475	930.2	International Society of Arboriculture	45.40	100.00%	45.40	68.92%	31.29	Through research, technology, and education, the International Society of Arboriculture (ISA) promotes the professional practice of arboriculture and fosters a greater worldwide awareness of the benefits of trees. ISA exists so that professionals, allied professionals, public officials, and consumers worldwide recognize the economic, environmental, and societal benefits and values of trees and their care at a cost that demonstrates the wise stewardship of resources.
476	930.2	WWW.NMACI.ORG	2,600.00	100.00%	2,600.00	0%	-	Excluded Expense
477	931	American Institute of Architects	687.00	7.24%	49.74	68.92%	34.28	The AIA is the voice of the architectural profession and a resource for its members in service to society
478	931	American Society of Heating, Refrigerating and Air Conditioning Engineers (ASHRAE)	1,102.00	6.61%	72.88	68.92%	50.23	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry
479	931	American Society of Mechanical Engineers	478.00	6.19%	29.58	68.92%	20.39	The American Society of Mechanical Engineers is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
480	931	Association of Energy Engineers	215.00	5.16%	11.10	68.92%	7.65	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16,000 members in 90 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs
481	931	CCIM Institute	804.00	7.24%	58.21	68.92%	40.12	The Certified Commercial Investment Member Institute is commercial real estate's most influential professional organization, providing real-world education since
482	931	Colorado Division of Real Estate	344.33	5.16%	17.78	0.00%	-	Excluded CO Expense
483	931	Construction Specifications Institute	450.00	7.24%	32.57	68.92%	22.45	The Construction Specifications Institute (CSI) is an organization that keeps and changes the standardization of construction language as it pertains to building specifications.
484	931	Corenet Global Inc.	750.00	7.24%	54.30	68.92%	37.42	The organization's mission is to advance the practice of corporate real estate through professional development opportunities, publications, research, conferences, designations and networking in 47 local chapters globally
485	931	Greater Minneapolis Building Owners and Managers Association	1,520.00	7.28%	110.67	0.00%	-	Excluded MN Expense
486	931	Green Business Certification Inc.	85.00	7.14%	6.07	68.92%	4.18	Green Business Certification, Inc. is the only certification and credentialing body within the green business and sustainability industry to exclusively administer project certifications and professional credentials of LEED, EDGE, GRESB, Parksmart, PEER, STIES, TRUE, and WELL.
487	931	Industrial Asset Management Council	850.00	7.24%	61.55	68.92%	42.42	Founded in the summer of 2002 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 600 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
488	931	International Facility Managers Association	6,048.00	6.44%	389.52	68.92%	268.46	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.

Southwestern Public Service Company
Summary of Professional Dues

Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested		Brief Purpose of Organization
							Texas	Amount	
489	931	Klaxon Performance Group	4,190.00	7.24%	303.29	0%	-	-	Excluded Expense
490	931	National Business Aviation Association	780.00	7.24%	56.45	0%	-	-	Excluded Expense
491	931	Project Management Institute	139.00	5.17%	7.18	68.92%	4.95	4.95	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management
492	931	Realtor Association	105.00	7.14%	7.50	0%	-	-	Excluded Expense
493	931	St. Paul Building Owners & Managers Association	740.00	5.16%	38.22	0%	-	-	Excluded Expense
494	931	Trade Press Media Group	99.00	7.26%	7.19	0%	-	-	Excluded Expense
495	931	US Green Build Council	15,109.00	7.24%	1,093.60	68.92%	753.71	753.71	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
496	931	www.clearme.com	179.00	7.24%	12.96	0%	-	-	Excluded Expense
497	931	www.surveymonkey.com	1,020.00	7.15%	72.88	0%	-	-	Excluded Expense
498		Total Professional Dues	\$ 965,931		\$ 153,198		\$ 78,563	G-U4.3	

Southwestern Public Service Company

Summary of Social, Recreational, Fraternal or Religious Expenses

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
1	426.4	Capitol Hill Club	\$ 8,340.00	13%	\$ 1,077.13	0%	\$ -	- Excluded Lobbying Expense
2	426.4	Democratic Governor's Association	100,000.00	13%	12,915.20	0%	-	- Excluded Lobbying Expense
3	426.4	Democratic Legislative	25,000.00	13%	3,228.80	0%	-	- Excluded Lobbying Expense
4	426.4	Denver City Rotary Club	600.00	100%	600.00	100%	600	All Rotary Clubs world-wide strive to fulfill Rotary International's Mission. This Mission is to provide service to others, to promote high ethical standards, and to advance world understanding, goodwill, and peace through its fellowship of business, professional, and community leaders
5	426.4	Hyatt Regency Washington	5,000.00	13%	645.76	0%	-	- Excluded Lobbying Expense
6	426.4	Republican Governors Association	100,000.00	13%	12,915.20	0%	-	- Excluded Lobbying Expense
7	426.4	Republican State Leadership Committee	25,000.00	13%	3,228.80	0%	-	- Excluded Lobbying Expense
8	426.4	US Capitol Historical Society	5,000.00	13%	645.76	0%	-	- Excluded Lobbying Expense
9	426.4	Wispolitics	4,950.00	13%	639.30	0%	-	- Excluded Lobbying Expense
10	426.5	Anarillo Business and Professional Club	525.00	100%	525.00	0%	-	- Excluded Expense
11	426.5	Anarillo Club	7,455.15	100%	7,455.15	0%	-	- Excluded Expense
12	426.5	Anarillo Downtown Kiwanis Club	140.00	100%	140.00	100%	140	Kiwanis is a global organization of volunteers dedicated to changing the world one child and one community at a time
13	426.5	Anarillo Executive Association	600.00	100%	600.00	0%	-	- Excluded Expense
14	426.5	Anarillo Executive Club	200.00	100%	200.00	0%	-	- Excluded Expense
15	426.5	Anarillo South Rotary Club	144.00	100%	144.00	100%	144	All Rotary Clubs world-wide strive to fulfill Rotary International's Mission. This Mission is to provide service to others, to promote high ethical standards, and to advance world understanding, goodwill, and peace through its fellowship of business, professional, and community leaders
16	426.5	Chartered Financial Analyst Institute	390.00	13%	50.63	0%	-	- Excluded Expense
17	426.5	Denver Public Schools	1,200.00	20%	240.59	0%	-	- Excluded Expense
18	426.5	Dumas Rotary Club	658.00	100%	658.00	100%	658	All Rotary Clubs world-wide strive to fulfill Rotary International's Mission. This Mission is to provide service to others, to promote high ethical standards, and to advance world understanding, goodwill, and peace through its fellowship of business, professional, and community leaders
19	426.5	Hereford Lions Club	480.00	100%	480.00	100%	480	Lions Clubs International is a secular, non-political service organization founded by Melvin Jones in 1917.
20	426.5	Hillcrest Golf and Country Club	3,902.61	100%	3,902.61	0%	-	- Excluded Expense
21	426.5	Hobbs Country Club	3,805.00	100%	3,805.00	0%	-	- Excluded NM Expense
22	426.5	Junior League of Amarillo	110.00	100%	110.00	100%	110	The Junior League of Amarillo is an organization of women committed to promoting voluntarism, developing the potential of women, and improving communities through the effective action and leadership of trained volunteers
23	426.5	Kiwanis Club of Plainview	540.00	100%	540.00	100%	540	The Kiwanis Club is a global community of clubs, members and partners dedicated to improving the lives of children and serving their needs by fighting hunger, improving literacy, and offering guidance
24	426.5	New Mexico Amigos	350.00	100%	350.00	0%	-	- Excluded NM Expense
25	426.5	Plainview Country Club	3,081.16	100%	3,081.16	0%	-	- Excluded Expense
26	426.5	Roswell Country Club	2,778.05	100%	2,778.05	0%	-	- Excluded NM Expense
27	426.5	Roswell Museum	500.00	100%	500.00	0%	-	- Excluded NM Expense
28	426.5	Rotary Club of Amarillo	785.00	100%	785.00	100%	785	Chartered in 1917, The Rotary Club of Amarillo is a local, not-for-profit service organization with over 100 members. All Rotary Clubs world-wide strive to fulfill Rotary International's Mission. This Mission is to provide service to others, to promote high ethical standards, and to advance world understanding, goodwill, and peace through its fellowship of business, professional, and community leaders
29	426.5	Rotary Club of Clovis NM	265.00	100%	265.00	0%	-	- Excluded NM Expense
30	426.5	Rotary Club of Littlefield	840.00	100%	840.00	100%	840	All Rotary Clubs world-wide strive to fulfill Rotary International's Mission. This Mission is to provide service to others, to promote high ethical standards, and to advance world understanding, goodwill, and peace through its fellowship of business, professional, and community leaders
31	426.5	Texas Tech Alumni	1,430.00	100%	1,430.00	100%	1,430	Alumni association of graduates of Texas Tech University
32	426.5	The Austin Club	1,620.39	100%	1,620.39	0%	-	- Excluded Expense
33	426.5	University of Texas	1,465.67	100%	1,465.67	100%	1,466	The University of Texas is a public undergraduate and graduate university
34	930.2	Denver City Rotary Club	700.00	100%	700.00	100%	700	All Rotary Clubs world-wide strive to fulfill Rotary International's Mission. This Mission is to provide service to others, to promote high ethical standards, and to advance world understanding, goodwill, and peace through its fellowship of business, professional, and community leaders

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

35	930.2	Slaton Railroad Heritage	100%	40.00	40	The Slaton Railroad Heritage Association is a non-profit organization formed in 1990 to preserve, and develop for reuse, the Slaton Harvey House
36		Total Social, Recreational, and Fraternal Dues				

\$ 307,895

\$ 68,602

\$ 7,933

G-U4.3

G-U4.3

Southwestern Public Service Company

Summary of Membership Dues Expense

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Updated Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1			\$ -		\$ -		\$ -
2		Total Political Organizations Expenses	\$ -		\$ -		\$ -
					G-U4.3		G-U4.3

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

Southwestern Public Service Company**Summary of Updated Test Year Affiliate Transactions
July 1, 2018 through June 30, 2019**

Line No.	Description	Schedule No.	Amount
1	Updated Test Year Expense by Affiliate	G-U6.1	\$ 128,100,430
2	Adjustments to Updated Test Year Expense by Affiliate	G-U6.2	(10,205,554)
3	Total Requested Expense from Affiliates		\$ 117,894,875

*Numbers may vary due to rounding.

Southwestern Public Service Company

Summary of Updated Test Year Expense by Affiliate
July 1, 2018 through June 30, 2019

Line No.	FERC Account	Affiliate	Class/Service	Amount
1	408.1	Northern States Power - MN	Property Services	\$ 96
2	502	Northern States Power - MN	ES Projects	856
3	505	Northern States Power - MN	Transmission & Substations	335
4	505	Northern States Power - MN	VP Distribution Operations	208
5	506	Northern States Power - MN	Transmission & Substations	2,756
6	507	Northern States Power - MN	Business Systems	2
7	507	Northern States Power - MN	ES Environmental	1
8	507	Northern States Power - MN	ES Projects	217
9	507	Northern States Power - MN	Gas Operations	0
10	507	Northern States Power - MN	Property Services	3,048
11	507	Northern States Power - MN	Transmission & Substations	4
12	507	Northern States Power - MN	VP Distribution Operations	2
13	511	Northern States Power - MN	ES VP Operations	439
14	512	Northern States Power - MN	ES VP Operations	29,101
15	512	Northern States Power - MN	Transmission & Substations	176
16	512	Northern States Power - MN	VP Distribution Operations	23,026
17	513	Northern States Power - MN	Transmission & Substations	3,048
18	513	Northern States Power - MN	VP Distribution Operations	3,653
19	514	Northern States Power - MN	ES Projects	1,076
20	514	Northern States Power - MN	ES VP Operations	445
21	550	Northern States Power - MN	ES Projects	2
22	550	Northern States Power - MN	Property Services	3
23	550	Northern States Power - MN	VP Distribution Operations	1
24	560	Northern States Power - MN	Transmission & Substations	40,380
25	562	Northern States Power - MN	VP Distribution Operations	316
26	567	Northern States Power - MN	Business Systems	0
27	567	Northern States Power - MN	ES Projects	12
28	567	Northern States Power - MN	Property Services	84
29	567	Northern States Power - MN	Transmission & Substations	0
30	567	Northern States Power - MN	VP Distribution Operations	3
31	570	Northern States Power - MN	ES Projects	383
32	570	Northern States Power - MN	VP Distribution Operations	980
33	575.8	Northern States Power - MN	ES Projects	0
34	575.8	Northern States Power - MN	Property Services	0
35	580	Northern States Power - MN	Transmission & Substations	235
36	580	Northern States Power - MN	VP Distribution Operations	600
37	585	Northern States Power - MN	VP Distribution Operations	215
38	586	Northern States Power - MN	Distribution Business Operations	273
39	586	Northern States Power - MN	ES Projects	1,014
40	586	Northern States Power - MN	ES VP Operations	473
41	586	Northern States Power - MN	Transmission & Substations	1,084
42	586	Northern States Power - MN	Transmission & Substations	928
43	586	Northern States Power - MN	VP Distribution Operations	1,588
44	587	Northern States Power - MN	VP Distribution Operations	1,490
45	588	Northern States Power - MN	VP Distribution Operations	425
46	589	Northern States Power - MN	Business Systems	0
47	589	Northern States Power - MN	ES Environmental	0
48	589	Northern States Power - MN	ES Projects	46
49	589	Northern States Power - MN	Gas Operations	0
50	589	Northern States Power - MN	Property Services	576
51	589	Northern States Power - MN	Transmission & Substations	1
52	589	Northern States Power - MN	VP Distribution Operations	0
53	592	Northern States Power - MN	VP Distribution Operations	296
54	593	Northern States Power - MN	ES VP Operations	702
55	593	Northern States Power - MN	Transmission & Substations	1,385
56	593	Northern States Power - MN	VP Distribution Operations	8,200
57	596	Northern States Power - MN	VP Distribution Operations	673
58	598	Northern States Power - MN	VP Distribution Operations	587
59	903	Northern States Power - MN	ES VP Operations	195

Southwestern Public Service Company

Summary of Updated Test Year Expense by Affiliate
July 1, 2018 through June 30, 2019

Line No.	FERC Account	Affiliate	Class/Service	Amount
60	903	Northern States Power - MN	Transmission & Substations	469
61	903	Northern States Power - MN	VP Distribution Operations	2,728
62	925	Northern States Power - MN	Property Services	12
63	926	Northern States Power - MN	Property Services	258
64	931	Northern States Power - MN	Business Systems	0
65	931	Northern States Power - MN	ES Environmental	0
66	931	Northern States Power - MN	ES Projects	43
67	931	Northern States Power - MN	Property Services	195
68	931	Northern States Power - MN	Transmission & Substations	0
69	931	Northern States Power - MN	VP Distribution Operations	19
70	408.1	Northern States Power - WI	Property Services	0
71	507	Northern States Power - WI	ES VP Operations	1
72	507	Northern States Power - WI	Property Services	14
73	567	Northern States Power - WI	ES VP Operations	1
74	567	Northern States Power - WI	Property Services	12
75	570	Northern States Power - WI	VP Distribution Operations	156
76	586	Northern States Power - WI	VP Distribution Operations	158
77	589	Northern States Power - WI	ES VP Operations	2
78	589	Northern States Power - WI	Property Services	26
79	593	Northern States Power - WI	ES VP Operations	38
80	593	Northern States Power - WI	VP Distribution Operations	22
81	598	Northern States Power - WI	VP Distribution Operations	747
82	903	Northern States Power - WI	VP Distribution Operations	362
83	925	Northern States Power - WI	Property Services	(0)
84	926	Northern States Power - WI	Property Services	3
85	931	Northern States Power - WI	ES VP Operations	0
86	931	Northern States Power - WI	Property Services	9
87	408.1	Public Service Company of Co	Property Services	(0)
88	500	Public Service Company of Co	ES VP Operations	328
89	502	Public Service Company of Co	VP Distribution Operations	10
90	506	Public Service Company of Co	ES VP Operations	1,197
91	507	Public Service Company of Co	Property Services	920
92	511	Public Service Company of Co	ES VP Operations	410
93	511	Public Service Company of Co	VP Distribution Operations	645
94	512	Public Service Company of Co	Distribution Business Operations	680
95	512	Public Service Company of Co	Gas Operations	11,219
96	512	Public Service Company of Co	VP Distribution Operations	2,159
97	513	Public Service Company of Co	VP Distribution Operations	370
98	562	Public Service Company of Co	VP Distribution Operations	629
99	567	Public Service Company of Co	Property Services	89
100	570	Public Service Company of Co	VP Distribution Operations	1,681
101	580	Public Service Company of Co	Distribution Electric Engineering	288
102	580	Public Service Company of Co	VP Distribution Operations	441
103	585	Public Service Company of Co	VP Distribution Operations	191
104	586	Public Service Company of Co	Gas Operations	1,609
105	586	Public Service Company of Co	Transmission & Substations	136
106	586	Public Service Company of Co	VP Distribution Operations	2,356
107	587	Public Service Company of Co	Supply Chain	32
108	587	Public Service Company of Co	VP Distribution Operations	788
109	588	Public Service Company of Co	Distribution Business Operations	13,202
110	588	Public Service Company of Co	VP Distribution Operations	7,503
111	589	Public Service Company of Co	Property Services	830
112	593	Public Service Company of Co	ES VP Operations	501
113	593	Public Service Company of Co	Gas Operations	373
114	593	Public Service Company of Co	VP Distribution Operations	2,842
115	596	Public Service Company of Co	ES VP Operations	90
116	596	Public Service Company of Co	VP Distribution Operations	1,203
117	903	Public Service Company of Co	Gas Operations	138
118	903	Public Service Company of Co	VP Distribution Operations	736

Southwestern Public Service Company**Summary of Updated Test Year Expense by Affiliate
July 1, 2018 through June 30, 2019**

Line No.	FERC Account	Affiliate	Class/Service	Amount
119	925	Public Service Company of Co	Property Services	(0)
120	926	Public Service Company of Co	Property Services	(4)
121	931	Public Service Company of Co	Property Services	90
122	408.1	Xcel Energy Services Inc.	Aviation & Travel Services	9,834
123	408.1	Xcel Energy Services Inc.	Business Systems	384,461
124	408.1	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	73,515
125	408.1	Xcel Energy Services Inc.	Chief Executive Officer	16,586
126	408.1	Xcel Energy Services Inc.	Chief Financial Officer	8,572
127	408.1	Xcel Energy Services Inc.	Controller	213,770
128	408.1	Xcel Energy Services Inc.	Corporate Giving	1,538
129	408.1	Xcel Energy Services Inc.	Corporate Other	3,351
130	408.1	Xcel Energy Services Inc.	Corporate Secretary & Executive Services	51,428
131	408.1	Xcel Energy Services Inc.	Customer Care	172,863
132	408.1	Xcel Energy Services Inc.	Distribution Business Operations	27,142
133	408.1	Xcel Energy Services Inc.	Distribution Electric Engineering	10,217
134	408.1	Xcel Energy Services Inc.	Distribution Planning & Performance	7,868
135	408.1	Xcel Energy Services Inc.	Enterprise Security	127,911
136	408.1	Xcel Energy Services Inc.	ES Environmental	102,111
137	408.1	Xcel Energy Services Inc.	ES Performance Optimization	421,012
138	408.1	Xcel Energy Services Inc.	ES Projects	50,182
139	408.1	Xcel Energy Services Inc.	ES VP Energy Supply	7,824
140	408.1	Xcel Energy Services Inc.	ES VP Operations	18,395
141	408.1	Xcel Energy Services Inc.	Financial Planning	185,044
142	408.1	Xcel Energy Services Inc.	Gas Operations	8,538
143	408.1	Xcel Energy Services Inc.	GC Claims	12,679
144	408.1	Xcel Energy Services Inc.	GC Legal Services	109,172
145	408.1	Xcel Energy Services Inc.	GC VP General Counsel	7,638
146	408.1	Xcel Energy Services Inc.	Human Resources	118,348
147	408.1	Xcel Energy Services Inc.	Investor Relations	5,128
148	408.1	Xcel Energy Services Inc.	Marketing	18,876
149	408.1	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	253,818
150	408.1	Xcel Energy Services Inc.	Policy & Regulatory Compliance	42,294
151	408.1	Xcel Energy Services Inc.	Property Services	35,110
152	408.1	Xcel Energy Services Inc.	PSCo President	2,728
153	408.1	Xcel Energy Services Inc.	Resource Planning	42,887
154	408.1	Xcel Energy Services Inc.	Risk Management and Audit Services	53,696
155	408.1	Xcel Energy Services Inc.	SS Company Benefits	5,356
156	408.1	Xcel Energy Services Inc.	Strategic Revenue Initiatives	9,813
157	408.1	Xcel Energy Services Inc.	Supply Chain	10,910
158	408.1	Xcel Energy Services Inc.	Tax Services	30,708
159	408.1	Xcel Energy Services Inc.	Transmission & Substations	510,052
160	408.1	Xcel Energy Services Inc.	Treasurer	29,481
161	408.1	Xcel Energy Services Inc.	Vegetation Management & Pole Program	17,881
162	408.1	Xcel Energy Services Inc.	VP Distribution Operations	27,308
163	408.1	Xcel Energy Services Inc.	Workforce Relations & Safety	110,006
164	408.2	Xcel Energy Services Inc.	Business Systems	(1,333)
165	408.2	Xcel Energy Services Inc.	Financial Planning	133
166	408.2	Xcel Energy Services Inc.	Marketing	777
167	408.2	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	1,191
168	408.2	Xcel Energy Services Inc.	Policy & Regulatory Compliance	3,652
169	408.2	Xcel Energy Services Inc.	Property Services	59
170	408.2	Xcel Energy Services Inc.	Risk Management and Audit Services	996
171	500	Xcel Energy Services Inc.	Business Systems	299
172	500	Xcel Energy Services Inc.	ES Environmental	(64)
173	500	Xcel Energy Services Inc.	ES Performance Optimization	498,041
174	500	Xcel Energy Services Inc.	ES Projects	65,908
175	500	Xcel Energy Services Inc.	ES VP Energy Supply	109,951
176	500	Xcel Energy Services Inc.	ES VP Operations	131,674
177	500	Xcel Energy Services Inc.	Transmission & Substations	4,254

Southwestern Public Service Company

Summary of Updated Test Year Expense by Affiliate
July 1, 2018 through June 30, 2019

Line No.	FERC Account	Affiliate	Class/Service	Amount
178	500	Xcel Energy Services Inc.	Workforce Relations & Safety	5,237
179	501	Xcel Energy Services Inc.	Controller	24,152
180	501	Xcel Energy Services Inc.	ES Performance Optimization	819,365
181	501	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	297,202
182	501	Xcel Energy Services Inc.	Workforce Relations & Safety	(662)
183	502	Xcel Energy Services Inc.	ES VP Operations	966
184	502	Xcel Energy Services Inc.	Workforce Relations & Safety	(23,481)
185	505	Xcel Energy Services Inc.	ES VP Operations	3,197
186	506	Xcel Energy Services Inc.	Business Systems	719,327
187	506	Xcel Energy Services Inc.	ES Environmental	817,698
188	506	Xcel Energy Services Inc.	ES Performance Optimization	2,714,381
189	506	Xcel Energy Services Inc.	ES Projects	515,536
190	506	Xcel Energy Services Inc.	ES VP Energy Supply	111
191	506	Xcel Energy Services Inc.	ES VP Operations	99,759
192	506	Xcel Energy Services Inc.	Financial Planning	165,940
193	506	Xcel Energy Services Inc.	Workforce Relations & Safety	(142,225)
194	507	Xcel Energy Services Inc.	Property Services	4,314,773
195	507	Xcel Energy Services Inc.	Supply Chain	396,802
196	510	Xcel Energy Services Inc.	ES Performance Optimization	3,196
197	510	Xcel Energy Services Inc.	ES Projects	172
198	510	Xcel Energy Services Inc.	ES VP Operations	132
199	511	Xcel Energy Services Inc.	ES VP Operations	4,129
200	511	Xcel Energy Services Inc.	Transmission & Substations	25
201	512	Xcel Energy Services Inc.	ES Performance Optimization	888,635
202	512	Xcel Energy Services Inc.	ES VP Operations	18,795
203	512	Xcel Energy Services Inc.	Transmission & Substations	26
204	513	Xcel Energy Services Inc.	ES Performance Optimization	354,728
205	513	Xcel Energy Services Inc.	ES VP Operations	15,516
206	513	Xcel Energy Services Inc.	Transmission & Substations	30
207	514	Xcel Energy Services Inc.	Business Systems	39
208	514	Xcel Energy Services Inc.	ES Performance Optimization	1,229,293
209	514	Xcel Energy Services Inc.	ES VP Operations	6,992
210	546	Xcel Energy Services Inc.	ES Environmental	(2)
211	546	Xcel Energy Services Inc.	ES Performance Optimization	30,478
212	546	Xcel Energy Services Inc.	ES Projects	3,154
213	546	Xcel Energy Services Inc.	ES VP Energy Supply	5,925
214	546	Xcel Energy Services Inc.	ES VP Operations	7,454
215	546	Xcel Energy Services Inc.	Transmission & Substations	468
216	546	Xcel Energy Services Inc.	Workforce Relations & Safety	576
217	548	Xcel Energy Services Inc.	ES VP Operations	27
218	549	Xcel Energy Services Inc.	Business Systems	54,276
219	549	Xcel Energy Services Inc.	ES Environmental	32,602
220	549	Xcel Energy Services Inc.	ES Performance Optimization	3,961
221	549	Xcel Energy Services Inc.	ES VP Operations	4,907
222	549	Xcel Energy Services Inc.	GC Legal Services	46
223	549	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	60,120
224	550	Xcel Energy Services Inc.	Property Services	404,459
225	550	Xcel Energy Services Inc.	Supply Chain	31,107
226	551	Xcel Energy Services Inc.	ES Projects	417
227	552	Xcel Energy Services Inc.	ES Performance Optimization	556
228	552	Xcel Energy Services Inc.	ES VP Operations	533
229	553	Xcel Energy Services Inc.	ES Performance Optimization	8,266
230	553	Xcel Energy Services Inc.	ES VP Operations	446
231	553	Xcel Energy Services Inc.	Transmission & Substations	9
232	554	Xcel Energy Services Inc.	ES Performance Optimization	154,795
233	554	Xcel Energy Services Inc.	ES VP Operations	408
234	556	Xcel Energy Services Inc.	Business Systems	16,377
235	556	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	951,855
236	557	Xcel Energy Services Inc.	Controller	47,846

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Line No.	FERC Account	Affiliate	Class/Service	Amount
237	557	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	912,157
238	557	Xcel Energy Services Inc.	Resource Planning	375,442
239	557	Xcel Energy Services Inc.	Risk Management and Audit Services	191,380
240	560	Xcel Energy Services Inc.	Business Systems	908,334
241	560	Xcel Energy Services Inc.	ES Environmental	24,801
242	560	Xcel Energy Services Inc.	Financial Planning	13,943
243	560	Xcel Energy Services Inc.	Transmission & Substations	7,277,525
244	560	Xcel Energy Services Inc.	Workforce Relations & Safety	(41,795)
245	561.2	Xcel Energy Services Inc.	Business Systems	1,297,852
246	561.2	Xcel Energy Services Inc.	Transmission & Substations	309
247	561.5	Xcel Energy Services Inc.	Business Systems	877
248	561.6	Xcel Energy Services Inc.	ES Projects	1,695
249	561.6	Xcel Energy Services Inc.	Transmission & Substations	7,103
250	561.6	Xcel Energy Services Inc.	VP Distribution Operations	42
251	562	Xcel Energy Services Inc.	Business Systems	(494)
252	562	Xcel Energy Services Inc.	Transmission & Substations	1,493
253	563	Xcel Energy Services Inc.	Transmission & Substations	14,818
254	566	Xcel Energy Services Inc.	Business Systems	439,949
255	566	Xcel Energy Services Inc.	Financial Planning	4,260
256	566	Xcel Energy Services Inc.	GC Legal Services	47,318
257	566	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	100,146
258	566	Xcel Energy Services Inc.	Supply Chain	4,797
259	566	Xcel Energy Services Inc.	Transmission & Substations	23,257
260	566	Xcel Energy Services Inc.	Workforce Relations & Safety	139,977
261	567	Xcel Energy Services Inc.	Property Services	1,403,840
262	567	Xcel Energy Services Inc.	Supply Chain	91,345
263	567	Xcel Energy Services Inc.	Transmission & Substations	9,400
264	568	Xcel Energy Services Inc.	Distribution Electric Engineering	1,933
265	570	Xcel Energy Services Inc.	Business Systems	(2)
266	570	Xcel Energy Services Inc.	Transmission & Substations	1,015
267	570	Xcel Energy Services Inc.	Vegetation Management & Pole Program	665
268	571	Xcel Energy Services Inc.	Business Systems	(1)
269	571	Xcel Energy Services Inc.	Transmission & Substations	2,068
270	571	Xcel Energy Services Inc.	Vegetation Management & Pole Program	38,386
271	575.1	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	129,031
272	575.2	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	283,982
273	575.5	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	21,336
274	575.6	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	43,526
275	575.8	Xcel Energy Services Inc.	Property Services	45,509
276	575.8	Xcel Energy Services Inc.	Supply Chain	4,420
277	580	Xcel Energy Services Inc.	Business Systems	6,293
278	580	Xcel Energy Services Inc.	Distribution Business Operations	110,585
279	580	Xcel Energy Services Inc.	Distribution Electric Engineering	165,172
280	580	Xcel Energy Services Inc.	Distribution Planning & Performance	95,768
281	580	Xcel Energy Services Inc.	Gas Operations	79,298
282	580	Xcel Energy Services Inc.	Supply Chain	3
283	580	Xcel Energy Services Inc.	Transmission & Substations	46,583
284	580	Xcel Energy Services Inc.	VP Distribution Operations	100,714
285	580	Xcel Energy Services Inc.	Workforce Relations & Safety	40,385
286	581	Xcel Energy Services Inc.	Business Systems	239,374
287	581	Xcel Energy Services Inc.	Distribution Electric Engineering	(3,209)
288	581	Xcel Energy Services Inc.	VP Distribution Operations	0
289	582	Xcel Energy Services Inc.	Business Systems	(14,171)
290	582	Xcel Energy Services Inc.	Transmission & Substations	3,494
291	583	Xcel Energy Services Inc.	Business Systems	(489)
292	583	Xcel Energy Services Inc.	Distribution Business Operations	560
293	583	Xcel Energy Services Inc.	Vegetation Management & Pole Program	98,949
294	583	Xcel Energy Services Inc.	VP Distribution Operations	2,529
295	585	Xcel Energy Services Inc.	Distribution Business Operations	3,335

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Line No.	FERC Account	Affiliate	Class/Service	Amount
296	585	Xcel Energy Services Inc.	VP Distribution Operations	84
297	586	Xcel Energy Services Inc.	Business Systems	(1,797)
298	586	Xcel Energy Services Inc.	Distribution Business Operations	156,306
299	586	Xcel Energy Services Inc.	Transmission & Substations	9
300	586	Xcel Energy Services Inc.	VP Distribution Operations	43
301	587	Xcel Energy Services Inc.	Business Systems	(68)
302	587	Xcel Energy Services Inc.	Distribution Business Operations	654
303	587	Xcel Energy Services Inc.	VP Distribution Operations	12
304	588	Xcel Energy Services Inc.	Business Systems	447,264
305	588	Xcel Energy Services Inc.	Distribution Business Operations	141,117
306	588	Xcel Energy Services Inc.	Distribution Electric Engineering	681
307	588	Xcel Energy Services Inc.	Financial Planning	3,455
308	588	Xcel Energy Services Inc.	Gas Operations	82
309	588	Xcel Energy Services Inc.	Property Services	170
310	588	Xcel Energy Services Inc.	Supply Chain	0
311	588	Xcel Energy Services Inc.	Transmission & Substations	74
312	588	Xcel Energy Services Inc.	Vegetation Management & Pole Program	39
313	588	Xcel Energy Services Inc.	VP Distribution Operations	160,018
314	588	Xcel Energy Services Inc.	Workforce Relations & Safety	397,332
315	589	Xcel Energy Services Inc.	Distribution Business Operations	1,406
316	589	Xcel Energy Services Inc.	Distribution Electric Engineering	4,203
317	589	Xcel Energy Services Inc.	Property Services	1,503,200
318	589	Xcel Energy Services Inc.	Supply Chain	143,297
319	590	Xcel Energy Services Inc.	ES Environmental	23,628
320	592	Xcel Energy Services Inc.	Business Systems	(81)
321	592	Xcel Energy Services Inc.	Transmission & Substations	1,714
322	592	Xcel Energy Services Inc.	Vegetation Management & Pole Program	377
323	593	Xcel Energy Services Inc.	Business Systems	(32)
324	593	Xcel Energy Services Inc.	Distribution Business Operations	6,367
325	593	Xcel Energy Services Inc.	Transmission & Substations	26
326	593	Xcel Energy Services Inc.	Vegetation Management & Pole Program	183,816
327	593	Xcel Energy Services Inc.	VP Distribution Operations	296
328	594	Xcel Energy Services Inc.	Distribution Business Operations	93
329	594	Xcel Energy Services Inc.	Transmission & Substations	2
330	594	Xcel Energy Services Inc.	VP Distribution Operations	98
331	596	Xcel Energy Services Inc.	Distribution Business Operations	49
332	596	Xcel Energy Services Inc.	VP Distribution Operations	255
333	598	Xcel Energy Services Inc.	Distribution Business Operations	921
334	598	Xcel Energy Services Inc.	Transmission & Substations	29
335	598	Xcel Energy Services Inc.	VP Distribution Operations	525
336	901	Xcel Energy Services Inc.	Business Systems	3
337	901	Xcel Energy Services Inc.	Customer Care	20,881
338	902	Xcel Energy Services Inc.	Business Systems	445,827
339	902	Xcel Energy Services Inc.	Customer Care	30,059
340	903	Xcel Energy Services Inc.	Business Systems	1,023,948
341	903	Xcel Energy Services Inc.	Customer Care	2,508,007
342	903	Xcel Energy Services Inc.	Distribution Business Operations	1,691
343	903	Xcel Energy Services Inc.	VP Distribution Operations	106
344	908	Xcel Energy Services Inc.	Business Systems	446
345	908	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	6,463
346	908	Xcel Energy Services Inc.	Customer Care	68,711
347	908	Xcel Energy Services Inc.	Financial Planning	199
348	908	Xcel Energy Services Inc.	Marketing	14,370
349	908	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	7,556
350	908	Xcel Energy Services Inc.	SPS President	684
351	908	Xcel Energy Services Inc.	Strategic Revenue Initiatives	(199)
352	909	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	(23,215)
353	909	Xcel Energy Services Inc.	Customer Care	161
354	909	Xcel Energy Services Inc.	Enterprise Security	1

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Line No.	FERC Account	Affiliate	Class/Service	Amount
355	909	Xcel Energy Services Inc.	ES VP Energy Supply	9
356	909	Xcel Energy Services Inc.	Marketing	86,370
357	909	Xcel Energy Services Inc.	Property Services	(0)
358	909	Xcel Energy Services Inc.	Risk Management and Audit Services	1
359	909	Xcel Energy Services Inc.	Strategic Revenue Initiatives	(86)
360	909	Xcel Energy Services Inc.	Transmission & Substations	7
361	909	Xcel Energy Services Inc.	Workforce Relations & Safety	50,435
362	910	Xcel Energy Services Inc.	Marketing	13,264
363	912	Xcel Energy Services Inc.	Business Systems	105
364	912	Xcel Energy Services Inc.	SPS President	90
365	912	Xcel Energy Services Inc.	Supply Chain	8
366	920	Xcel Energy Services Inc.	Aviation & Travel Services	173,979
367	920	Xcel Energy Services Inc.	Business Systems	3,369,017
368	920	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	1,110,864
369	920	Xcel Energy Services Inc.	Chief Executive Officer	206,027
370	920	Xcel Energy Services Inc.	Chief Financial Officer	120,267
371	920	Xcel Energy Services Inc.	Controller	2,685,904
372	920	Xcel Energy Services Inc.	Corporate Giving	19,054
373	920	Xcel Energy Services Inc.	Corporate Secretary & Executive Services	666,913
374	920	Xcel Energy Services Inc.	Distribution Business Operations	69,687
375	920	Xcel Energy Services Inc.	Distribution Planning & Performance	3,293
376	920	Xcel Energy Services Inc.	Enterprise Security	1,676,154
377	920	Xcel Energy Services Inc.	ES Environmental	422,811
378	920	Xcel Energy Services Inc.	ES Performance Optimization	(558,965)
379	920	Xcel Energy Services Inc.	ES Projects	110,136
380	920	Xcel Energy Services Inc.	ES VP Operations	18,871
381	920	Xcel Energy Services Inc.	Financial Planning	2,192,861
382	920	Xcel Energy Services Inc.	GC Claims	161,982
383	920	Xcel Energy Services Inc.	GC Legal Services	1,393,196
384	920	Xcel Energy Services Inc.	GC VP General Counsel	94,509
385	920	Xcel Energy Services Inc.	Human Resources	1,541,149
386	920	Xcel Energy Services Inc.	Investor Relations	63,882
387	920	Xcel Energy Services Inc.	Marketing	236,903
388	920	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	526,885
389	920	Xcel Energy Services Inc.	Policy & Regulatory Compliance	549,526
390	920	Xcel Energy Services Inc.	PSCo President	35,054
391	920	Xcel Energy Services Inc.	Resource Planning	170,591
392	920	Xcel Energy Services Inc.	Risk Management and Audit Services	493,934
393	920	Xcel Energy Services Inc.	SS Company Benefits	8,018,099
394	920	Xcel Energy Services Inc.	Strategic Revenue Initiatives	132,837
395	920	Xcel Energy Services Inc.	Supply Chain	445,599
396	920	Xcel Energy Services Inc.	Tax Services	394,646
397	920	Xcel Energy Services Inc.	Transmission & Substations	14,156
398	920	Xcel Energy Services Inc.	Treasurer	382,058
399	920	Xcel Energy Services Inc.	VP Distribution Operations	66,371
400	920	Xcel Energy Services Inc.	Workforce Relations & Safety	1,085,491
401	921	Xcel Energy Services Inc.	Aviation & Travel Services	467,677
402	921	Xcel Energy Services Inc.	Business Systems	14,829,328
403	921	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	224,873
404	921	Xcel Energy Services Inc.	Chief Executive Officer	38,472
405	921	Xcel Energy Services Inc.	Chief Financial Officer	42,613
406	921	Xcel Energy Services Inc.	Controller	89,864
407	921	Xcel Energy Services Inc.	Corporate Giving	7,344
408	921	Xcel Energy Services Inc.	Corporate Other	1,450,457
409	921	Xcel Energy Services Inc.	Corporate Secretary & Executive Services	141,513
410	921	Xcel Energy Services Inc.	Distribution Business Operations	18,842
411	921	Xcel Energy Services Inc.	Distribution Planning & Performance	22,944
412	921	Xcel Energy Services Inc.	Enterprise Security	327,783
413	921	Xcel Energy Services Inc.	ES Environmental	29,366

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Line No.	FERC Account	Affiliate	Class/Service	Amount
414	921	Xcel Energy Services Inc.	ES Performance Optimization	230,449
415	921	Xcel Energy Services Inc.	ES Projects	5,808
416	921	Xcel Energy Services Inc.	ES VP Operations	9,064
417	921	Xcel Energy Services Inc.	Financial Planning	86,144
418	921	Xcel Energy Services Inc.	GC Claims	27,720
419	921	Xcel Energy Services Inc.	GC Legal Services	149,252
420	921	Xcel Energy Services Inc.	GC VP General Counsel	6,910
421	921	Xcel Energy Services Inc.	Human Resources	231,756
422	921	Xcel Energy Services Inc.	Investor Relations	134,765
423	921	Xcel Energy Services Inc.	Marketing	73,090
424	921	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	120,654
425	921	Xcel Energy Services Inc.	Policy & Regulatory Compliance	83,215
426	921	Xcel Energy Services Inc.	Property Services	(2,968)
427	921	Xcel Energy Services Inc.	Resource Planning	5,656
428	921	Xcel Energy Services Inc.	Risk Management and Audit Services	62,046
429	921	Xcel Energy Services Inc.	SPS President	113
430	921	Xcel Energy Services Inc.	SS Company Benefits	95,985
431	921	Xcel Energy Services Inc.	Strategic Revenue Initiatives	30,754
432	921	Xcel Energy Services Inc.	Supply Chain	36,759
433	921	Xcel Energy Services Inc.	Tax Services	37,845
434	921	Xcel Energy Services Inc.	Transmission & Substations	8
435	921	Xcel Energy Services Inc.	Treasurer	198,722
436	921	Xcel Energy Services Inc.	VP Distribution Operations	50,571
437	921	Xcel Energy Services Inc.	Workforce Relations & Safety	131,388
438	922	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	(1)
439	922	Xcel Energy Services Inc.	GC Legal Services	(103,998)
440	922	Xcel Energy Services Inc.	SS Company Benefits	(77,865)
441	922	Xcel Energy Services Inc.	Treasurer	(48,663)
442	923	Xcel Energy Services Inc.	Aviation & Travel Services	70,257
443	923	Xcel Energy Services Inc.	Business Systems	1,944,688
444	923	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	3,697,564
445	923	Xcel Energy Services Inc.	Chief Executive Officer	92,239
446	923	Xcel Energy Services Inc.	Chief Financial Officer	1
447	923	Xcel Energy Services Inc.	Controller	909,501
448	923	Xcel Energy Services Inc.	Corporate Giving	2,829
449	923	Xcel Energy Services Inc.	Corporate Other	(14,307)
450	923	Xcel Energy Services Inc.	Corporate Secretary & Executive Services	101,975
451	923	Xcel Energy Services Inc.	Enterprise Security	1,068,279
452	923	Xcel Energy Services Inc.	ES Environmental	17,996
453	923	Xcel Energy Services Inc.	ES Performance Optimization	35,083
454	923	Xcel Energy Services Inc.	ES VP Operations	80,574
455	923	Xcel Energy Services Inc.	Financial Planning	102,233
456	923	Xcel Energy Services Inc.	Gas Operations	56
457	923	Xcel Energy Services Inc.	GC Claims	73
458	923	Xcel Energy Services Inc.	GC Legal Services	299,388
459	923	Xcel Energy Services Inc.	Human Resources	170,129
460	923	Xcel Energy Services Inc.	Investor Relations	3,764
461	923	Xcel Energy Services Inc.	Marketing	182,119
462	923	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	1,045
463	923	Xcel Energy Services Inc.	Policy & Regulatory Compliance	56,409
464	923	Xcel Energy Services Inc.	Risk Management and Audit Services	92,999
465	923	Xcel Energy Services Inc.	SS Company Benefits	5,495
466	923	Xcel Energy Services Inc.	Strategic Revenue Initiatives	13,662
467	923	Xcel Energy Services Inc.	Supply Chain	92,310
468	923	Xcel Energy Services Inc.	Tax Services	190,156
469	923	Xcel Energy Services Inc.	Treasurer	2
470	923	Xcel Energy Services Inc.	VP Distribution Operations	2,494
471	923	Xcel Energy Services Inc.	Workforce Relations & Safety	27,391
472	924	Xcel Energy Services Inc.	Aviation & Travel Services	6,926

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Line No.	FERC Account	Affiliate	Class/Service	Amount
473	924	Xcel Energy Services Inc.	Property Services	3
474	924	Xcel Energy Services Inc.	Treasurer	1,630
475	925	Xcel Energy Services Inc.	Aviation & Travel Services	181
476	925	Xcel Energy Services Inc.	Business Systems	7,084
477	925	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	1,353
478	925	Xcel Energy Services Inc.	Chief Executive Officer	306
479	925	Xcel Energy Services Inc.	Chief Financial Officer	159
480	925	Xcel Energy Services Inc.	Controller	3,936
481	925	Xcel Energy Services Inc.	Corporate Giving	28
482	925	Xcel Energy Services Inc.	Corporate Secretary & Executive Services	956
483	925	Xcel Energy Services Inc.	Customer Care	3,192
484	925	Xcel Energy Services Inc.	Distribution Business Operations	5,956
485	925	Xcel Energy Services Inc.	Distribution Electric Engineering	182
486	925	Xcel Energy Services Inc.	Distribution Planning & Performance	139
487	925	Xcel Energy Services Inc.	Enterprise Security	2,347
488	925	Xcel Energy Services Inc.	ES Environmental	1,773
489	925	Xcel Energy Services Inc.	ES Performance Optimization	7,784
490	925	Xcel Energy Services Inc.	ES Projects	905
491	925	Xcel Energy Services Inc.	ES VP Energy Supply	145
492	925	Xcel Energy Services Inc.	ES VP Operations	315
493	925	Xcel Energy Services Inc.	Financial Planning	3,406
494	925	Xcel Energy Services Inc.	Gas Operations	169
495	925	Xcel Energy Services Inc.	GC Claims	237
496	925	Xcel Energy Services Inc.	GC Legal Services	3,831
497	925	Xcel Energy Services Inc.	GC VP General Counsel	141
498	925	Xcel Energy Services Inc.	Human Resources	2,176
499	925	Xcel Energy Services Inc.	Investor Relations	94
500	925	Xcel Energy Services Inc.	Marketing	349
501	925	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	4,705
502	925	Xcel Energy Services Inc.	Policy & Regulatory Compliance	779
503	925	Xcel Energy Services Inc.	Property Services	651
504	925	Xcel Energy Services Inc.	PSCo President	50
505	925	Xcel Energy Services Inc.	Resource Planning	753
506	925	Xcel Energy Services Inc.	Risk Management and Audit Services	957
507	925	Xcel Energy Services Inc.	SS Company Benefits	99
508	925	Xcel Energy Services Inc.	Strategic Revenue Initiatives	184
509	925	Xcel Energy Services Inc.	Supply Chain	203
510	925	Xcel Energy Services Inc.	Tax Services	562
511	925	Xcel Energy Services Inc.	Transmission & Substations	9,559
512	925	Xcel Energy Services Inc.	Treasurer	2,051,276
513	925	Xcel Energy Services Inc.	Vegetation Management & Pole Program	319
514	925	Xcel Energy Services Inc.	VP Distribution Operations	608
515	925	Xcel Energy Services Inc.	Workforce Relations & Safety	2,009
516	926	Xcel Energy Services Inc.	Aviation & Travel Services	36,649
517	926	Xcel Energy Services Inc.	Business Systems	1,460,739
518	926	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	269,437
519	926	Xcel Energy Services Inc.	Chief Executive Officer	62,798
520	926	Xcel Energy Services Inc.	Chief Financial Officer	32,669
521	926	Xcel Energy Services Inc.	Controller	792,823
522	926	Xcel Energy Services Inc.	Corporate Giving	6,058
523	926	Xcel Energy Services Inc.	Corporate Secretary & Executive Services	199,398
524	926	Xcel Energy Services Inc.	Customer Care	646,932
525	926	Xcel Energy Services Inc.	Distribution Business Operations	93,858
526	926	Xcel Energy Services Inc.	Distribution Electric Engineering	47,200
527	926	Xcel Energy Services Inc.	Distribution Planning & Performance	23,174
528	926	Xcel Energy Services Inc.	Enterprise Security	473,891
529	926	Xcel Energy Services Inc.	ES Environmental	332,734
530	926	Xcel Energy Services Inc.	ES Performance Optimization	1,615,784
531	926	Xcel Energy Services Inc.	ES Projects	184,498

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Line No.	FERC Account	Affiliate	Class/Service	Amount
532	926	Xcel Energy Services Inc.	ES VP Energy Supply	29,914
533	926	Xcel Energy Services Inc.	ES VP Operations	64,705
534	926	Xcel Energy Services Inc.	Financial Planning	689,597
535	926	Xcel Energy Services Inc.	Gas Operations	43,323
536	926	Xcel Energy Services Inc.	GC Claims	50,561
537	926	Xcel Energy Services Inc.	GC Legal Services	414,690
538	926	Xcel Energy Services Inc.	GC VP General Counsel	28,844
539	926	Xcel Energy Services Inc.	Human Resources	447,967
540	926	Xcel Energy Services Inc.	Investor Relations	19,993
541	926	Xcel Energy Services Inc.	Marketing	72,297
542	926	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	955,479
543	926	Xcel Energy Services Inc.	Policy & Regulatory Compliance	157,167
544	926	Xcel Energy Services Inc.	Property Services	130,896
545	926	Xcel Energy Services Inc.	PSCo President	11,013
546	926	Xcel Energy Services Inc.	Resource Planning	157,279
547	926	Xcel Energy Services Inc.	Risk Management and Audit Services	191,149
548	926	Xcel Energy Services Inc.	SS Company Benefits	58,418
549	926	Xcel Energy Services Inc.	Strategic Revenue Initiatives	37,471
550	926	Xcel Energy Services Inc.	Supply Chain	41,981
551	926	Xcel Energy Services Inc.	Tax Services	115,131
552	926	Xcel Energy Services Inc.	Transmission & Substations	2,060,229
553	926	Xcel Energy Services Inc.	Treasurer	112,791
554	926	Xcel Energy Services Inc.	Vegetation Management & Pole Program	63,898
555	926	Xcel Energy Services Inc.	VP Distribution Operations	137,571
556	926	Xcel Energy Services Inc.	Workforce Relations & Safety	400,737
557	928	Xcel Energy Services Inc.	Distribution Electric Engineering	1,040
558	928	Xcel Energy Services Inc.	GC Legal Services	1,384
559	930.1	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	998,254
560	930.1	Xcel Energy Services Inc.	Corporate Secretary & Executive Services	187
561	930.1	Xcel Energy Services Inc.	Customer Care	1,968
562	930.1	Xcel Energy Services Inc.	Distribution Electric Engineering	14
563	930.1	Xcel Energy Services Inc.	ES Environmental	220
564	930.1	Xcel Energy Services Inc.	GC Legal Services	35
565	930.1	Xcel Energy Services Inc.	Human Resources	8,769
566	930.1	Xcel Energy Services Inc.	Marketing	21,341
567	930.1	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	1,259
568	930.1	Xcel Energy Services Inc.	Strategic Revenue Initiatives	2,690
569	930.1	Xcel Energy Services Inc.	Supply Chain	73
570	930.1	Xcel Energy Services Inc.	VP Distribution Operations	130
571	930.1	Xcel Energy Services Inc.	Workforce Relations & Safety	142
572	930.2	Xcel Energy Services Inc.	Business Systems	1,906
573	930.2	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	20,140
574	930.2	Xcel Energy Services Inc.	Chief Executive Officer	601,944
575	930.2	Xcel Energy Services Inc.	Controller	28
576	930.2	Xcel Energy Services Inc.	Corporate Secretary & Executive Services	215,599
577	930.2	Xcel Energy Services Inc.	Distribution Electric Engineering	41,903
578	930.2	Xcel Energy Services Inc.	ES Environmental	21,652
579	930.2	Xcel Energy Services Inc.	ES Performance Optimization	2,750
580	930.2	Xcel Energy Services Inc.	ES VP Energy Supply	52
581	930.2	Xcel Energy Services Inc.	Human Resources	7,087
582	930.2	Xcel Energy Services Inc.	Investor Relations	652
583	930.2	Xcel Energy Services Inc.	Marketing	8
584	930.2	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	8,872
585	930.2	Xcel Energy Services Inc.	Policy & Regulatory Compliance	2,917
586	930.2	Xcel Energy Services Inc.	Property Services	1
587	930.2	Xcel Energy Services Inc.	Transmission & Substations	106,302
588	930.2	Xcel Energy Services Inc.	Vegetation Management & Pole Program	1,250
589	930.2	Xcel Energy Services Inc.	VP Distribution Operations	95
590	930.2	Xcel Energy Services Inc.	Workforce Relations & Safety	597

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Line No.	FERC Account	Affiliate	Class/Service	Amount
591	931	Xcel Energy Services Inc.	Aviation & Travel Services	16
592	931	Xcel Energy Services Inc.	Business Systems	8,210,645
593	931	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	419
594	931	Xcel Energy Services Inc.	Chief Executive Officer	63
595	931	Xcel Energy Services Inc.	Chief Financial Officer	16
596	931	Xcel Energy Services Inc.	Corporate Secretary & Executive Services	348
597	931	Xcel Energy Services Inc.	Customer Care	36
598	931	Xcel Energy Services Inc.	Distribution Planning & Performance	120
599	931	Xcel Energy Services Inc.	Enterprise Security	41
600	931	Xcel Energy Services Inc.	Human Resources	361
601	931	Xcel Energy Services Inc.	Marketing	24
602	931	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	1,339
603	931	Xcel Energy Services Inc.	Property Services	4,338,141
604	931	Xcel Energy Services Inc.	Supply Chain	145,996
605	931	Xcel Energy Services Inc.	VP Distribution Operations	78
606	931	Xcel Energy Services Inc.	Workforce Relations & Safety	300
607	935	Xcel Energy Services Inc.	Aviation & Travel Services	74,096
608	935	Xcel Energy Services Inc.	Business Systems	60,237
609	935	Xcel Energy Services Inc.	Controller	2
610	935	Xcel Energy Services Inc.	Customer Care	27,038
611	935	Xcel Energy Services Inc.	Human Resources	7
612	935	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	1,517
613	935	Xcel Energy Services Inc.	Supply Chain	362
614	935	Xcel Energy Services Inc.	Workforce Relations & Safety	0
615			Total	\$ 128,100,430

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

Southwestern Public Service Company

Summary of Adjustments to Updated Test Year Expense by Affiliate
July 1, 2018 through June 30, 2019

Line No.	FERC Account	Affiliate	Reason for Adjustment	Amount
1	408.1	Xcel Energy Services Inc.	Aviation Adjustment	\$ (9,834)
2	408.1	Xcel Energy Services Inc.	Business Area Adjustment	53
3	408.1	Xcel Energy Services Inc.	Foundation Adjustment	(1,538)
4	408.1	Xcel Energy Services Inc.	Wholesale Adjustment	(10,044)
5	408.2	Xcel Energy Services Inc.	Business Area Adjustment	(1,030)
6	500	Public Service Company of Co	Wage Adjustment	10
7	500	Xcel Energy Services Inc.	Business Area Adjustment	(633)
8	500	Xcel Energy Services Inc.	Incentive Adjustment	(49,813)
9	500	Xcel Energy Services Inc.	Wage Adjustment	18,574
10	501	Xcel Energy Services Inc.	Business Area Adjustment	(179)
11	501	Xcel Energy Services Inc.	Incentive Adjustment	(86,658)
12	501	Xcel Energy Services Inc.	Wage Adjustment	23,278
13	502	Northern States Power - MN	Wage Adjustment	26
14	502	Public Service Company of Co	Wage Adjustment	0
15	502	Xcel Energy Services Inc.	Incentive Adjustment	1,940
16	502	Xcel Energy Services Inc.	Wage Adjustment	(600)
17	505	Northern States Power - MN	Wage Adjustment	16
18	506	Northern States Power - MN	Wage Adjustment	83
19	506	Public Service Company of Co	Wage Adjustment	36
20	506	Xcel Energy Services Inc.	Business Area Adjustment	(1,239)
21	506	Xcel Energy Services Inc.	Incentive Adjustment	(332,983)
22	506	Xcel Energy Services Inc.	Wage Adjustment	95,803
23	507	Northern States Power - MN	Incentive Adjustment	1
24	507	Northern States Power - MN	Wage Adjustment	26
25	507	Northern States Power - WI	Wage Adjustment	0
26	507	Public Service Company of Co	Incentive Adjustment	0
27	507	Public Service Company of Co	Wage Adjustment	(0)
28	507	Xcel Energy Services Inc.	Business Area Adjustment	(11,737)
29	507	Xcel Energy Services Inc.	Incentive Adjustment	(13,057)
30	507	Xcel Energy Services Inc.	Wage Adjustment	16,518
31	510	Xcel Energy Services Inc.	Business Area Adjustment	(5)
32	510	Xcel Energy Services Inc.	Incentive Adjustment	(158)
33	510	Xcel Energy Services Inc.	Wage Adjustment	87
34	511	Northern States Power - MN	Wage Adjustment	13
35	511	Public Service Company of Co	Wage Adjustment	32
36	512	Northern States Power - MN	Wage Adjustment	1,569
37	512	Public Service Company of Co	Wage Adjustment	422
38	512	Xcel Energy Services Inc.	Incentive Adjustment	(52,401)
39	512	Xcel Energy Services Inc.	Wage Adjustment	18,822
40	513	Northern States Power - MN	Wage Adjustment	201
41	513	Public Service Company of Co	Wage Adjustment	11
42	513	Xcel Energy Services Inc.	Incentive Adjustment	(27,882)
43	513	Xcel Energy Services Inc.	Wage Adjustment	8,643
44	514	Northern States Power - MN	Wage Adjustment	46
45	514	Xcel Energy Services Inc.	Incentive Adjustment	(79,666)
46	514	Xcel Energy Services Inc.	Wage Adjustment	29,587
47	546	Xcel Energy Services Inc.	Business Area Adjustment	(54)
48	546	Xcel Energy Services Inc.	Incentive Adjustment	(2,718)
49	546	Xcel Energy Services Inc.	Wage Adjustment	1,087
50	549	Xcel Energy Services Inc.	Business Area Adjustment	(4)
51	549	Xcel Energy Services Inc.	Incentive Adjustment	(6,393)
52	549	Xcel Energy Services Inc.	Wage Adjustment	2,353
53	550	Northern States Power - MN	Wage Adjustment	0
54	550	Xcel Energy Services Inc.	Business Area Adjustment	(803)
55	550	Xcel Energy Services Inc.	Incentive Adjustment	(1,162)
56	550	Xcel Energy Services Inc.	Wage Adjustment	1,309
57	551	Xcel Energy Services Inc.	Business Area Adjustment	(0)
58	552	Xcel Energy Services Inc.	Incentive Adjustment	(13)
59	552	Xcel Energy Services Inc.	Wage Adjustment	16

Southwestern Public Service Company

Summary of Adjustments to Updated Test Year Expense by Affiliate
July 1, 2018 through June 30, 2019

Line No.	FERC Account	Affiliate	Reason for Adjustment	Amount
60	553	Xcel Energy Services Inc.	Incentive Adjustment	(2,075)
61	553	Xcel Energy Services Inc.	Wage Adjustment	103
62	554	Xcel Energy Services Inc.	Incentive Adjustment	(11,076)
63	554	Xcel Energy Services Inc.	Wage Adjustment	3,643
64	556	Xcel Energy Services Inc.	Business Area Adjustment	(9)
65	556	Xcel Energy Services Inc.	Incentive Adjustment	(64,858)
66	556	Xcel Energy Services Inc.	Wage Adjustment	24,188
67	557	Xcel Energy Services Inc.	Business Area Adjustment	(527)
68	557	Xcel Energy Services Inc.	Incentive Adjustment	(86,477)
69	557	Xcel Energy Services Inc.	Wage Adjustment	34,665
70	557	Xcel Energy Services Inc.	Wholesale Adjustment	(131,232)
71	560	Northern States Power - MN	Wage Adjustment	1,211
72	560	Xcel Energy Services Inc.	Business Area Adjustment	(39,552)
73	560	Xcel Energy Services Inc.	Incentive Adjustment	(519,303)
74	560	Xcel Energy Services Inc.	Wage Adjustment	157,808
75	561.2	Xcel Energy Services Inc.	Business Area Adjustment	(14)
76	561.2	Xcel Energy Services Inc.	Incentive Adjustment	(33,983)
77	561.2	Xcel Energy Services Inc.	Wage Adjustment	11,299
78	561.5	Xcel Energy Services Inc.	Business Area Adjustment	(12)
79	561.5	Xcel Energy Services Inc.	Incentive Adjustment	(54)
80	561.5	Xcel Energy Services Inc.	Wage Adjustment	23
81	561.6	Xcel Energy Services Inc.	Incentive Adjustment	(1,573)
82	561.6	Xcel Energy Services Inc.	Wage Adjustment	179
83	562	Northern States Power - MN	Wage Adjustment	9
84	562	Public Service Company of Co	Wage Adjustment	19
85	563	Xcel Energy Services Inc.	Business Area Adjustment	(1,121)
86	563	Xcel Energy Services Inc.	Incentive Adjustment	(800)
87	563	Xcel Energy Services Inc.	Wage Adjustment	251
88	566	Xcel Energy Services Inc.	Business Area Adjustment	(90)
89	566	Xcel Energy Services Inc.	Incentive Adjustment	(21,982)
90	566	Xcel Energy Services Inc.	Wage Adjustment	7,296
91	567	Northern States Power - MN	Incentive Adjustment	0
92	567	Northern States Power - MN	Wage Adjustment	1
93	567	Northern States Power - WI	Incentive Adjustment	0
94	567	Northern States Power - WI	Wage Adjustment	(0)
95	567	Public Service Company of Co	Incentive Adjustment	0
96	567	Public Service Company of Co	Wage Adjustment	(0)
97	567	Xcel Energy Services Inc.	Business Area Adjustment	(4,391)
98	567	Xcel Energy Services Inc.	Incentive Adjustment	(3,874)
99	567	Xcel Energy Services Inc.	Wage Adjustment	3,897
100	568	Xcel Energy Services Inc.	Incentive Adjustment	(522)
101	568	Xcel Energy Services Inc.	Wage Adjustment	23
102	570	Northern States Power - MN	Wage Adjustment	41
103	570	Northern States Power - WI	Wage Adjustment	5
104	570	Public Service Company of Co	Wage Adjustment	50
105	571	Xcel Energy Services Inc.	Business Area Adjustment	(12)
106	571	Xcel Energy Services Inc.	Incentive Adjustment	(2,561)
107	571	Xcel Energy Services Inc.	Wage Adjustment	936
108	575.1	Xcel Energy Services Inc.	Business Area Adjustment	(83)
109	575.1	Xcel Energy Services Inc.	Incentive Adjustment	(7,553)
110	575.1	Xcel Energy Services Inc.	Wage Adjustment	2,976
111	575.2	Xcel Energy Services Inc.	Incentive Adjustment	(19,955)
112	575.2	Xcel Energy Services Inc.	Wage Adjustment	7,437
113	575.5	Xcel Energy Services Inc.	Incentive Adjustment	(1,597)
114	575.5	Xcel Energy Services Inc.	Wage Adjustment	553
115	575.6	Xcel Energy Services Inc.	Incentive Adjustment	(3,073)
116	575.6	Xcel Energy Services Inc.	Wage Adjustment	1,139
117	575.8	Xcel Energy Services Inc.	Business Area Adjustment	(96)
118	575.8	Xcel Energy Services Inc.	Incentive Adjustment	(139)

Southwestern Public Service Company

Summary of Adjustments to Updated Test Year Expense by Affiliate
July 1, 2018 through June 30, 2019

Line No.	FERC Account	Affiliate	Reason for Adjustment	Amount
119	575.8	Xcel Energy Services Inc.	Wage Adjustment	183
120	580	Northern States Power - MN	Wage Adjustment	25
121	580	Public Service Company of Co	Wage Adjustment	22
122	580	Xcel Energy Services Inc.	Business Area Adjustment	(7,066)
123	580	Xcel Energy Services Inc.	Incentive Adjustment	(51,466)
124	580	Xcel Energy Services Inc.	Wage Adjustment	10,289
125	581	Xcel Energy Services Inc.	Business Area Adjustment	(6)
126	581	Xcel Energy Services Inc.	Incentive Adjustment	(4,006)
127	581	Xcel Energy Services Inc.	Wage Adjustment	1,522
128	583	Xcel Energy Services Inc.	Business Area Adjustment	(232)
129	583	Xcel Energy Services Inc.	Incentive Adjustment	(4,621)
130	583	Xcel Energy Services Inc.	Wage Adjustment	1,775
131	585	Northern States Power - MN	Wage Adjustment	6
132	585	Public Service Company of Co	Wage Adjustment	6
133	585	Xcel Energy Services Inc.	Wage Adjustment	65
134	586	Northern States Power - MN	Wage Adjustment	128
135	586	Northern States Power - WI	Wage Adjustment	5
136	586	Public Service Company of Co	Wage Adjustment	123
137	586	Xcel Energy Services Inc.	Incentive Adjustment	(11,068)
138	586	Xcel Energy Services Inc.	Wage Adjustment	3,904
139	587	Northern States Power - MN	Wage Adjustment	45
140	587	Public Service Company of Co	Wage Adjustment	24
141	588	Northern States Power - MN	Wage Adjustment	13
142	588	Public Service Company of Co	Wage Adjustment	621
143	588	Xcel Energy Services Inc.	Business Area Adjustment	(1,479)
144	588	Xcel Energy Services Inc.	Incentive Adjustment	(28,810)
145	588	Xcel Energy Services Inc.	Wage Adjustment	11,919
146	589	Northern States Power - MN	Incentive Adjustment	0
147	589	Northern States Power - MN	Wage Adjustment	5
148	589	Northern States Power - WI	Incentive Adjustment	0
149	589	Northern States Power - WI	Wage Adjustment	0
150	589	Public Service Company of Co	Incentive Adjustment	0
151	589	Public Service Company of Co	Wage Adjustment	(1)
152	589	Xcel Energy Services Inc.	Business Area Adjustment	(3,332)
153	589	Xcel Energy Services Inc.	Incentive Adjustment	(4,511)
154	589	Xcel Energy Services Inc.	Wage Adjustment	5,943
155	590	Xcel Energy Services Inc.	Incentive Adjustment	(1,544)
156	590	Xcel Energy Services Inc.	Wage Adjustment	613
157	592	Northern States Power - MN	Wage Adjustment	9
158	592	Xcel Energy Services Inc.	Incentive Adjustment	(1)
159	592	Xcel Energy Services Inc.	Wage Adjustment	0
160	593	Northern States Power - MN	Wage Adjustment	309
161	593	Northern States Power - WI	Wage Adjustment	2
162	593	Public Service Company of Co	Wage Adjustment	111
163	593	Xcel Energy Services Inc.	Business Area Adjustment	(631)
164	593	Xcel Energy Services Inc.	Incentive Adjustment	(8,851)
165	593	Xcel Energy Services Inc.	Wage Adjustment	3,163
166	596	Northern States Power - MN	Wage Adjustment	20
167	596	Public Service Company of Co	Wage Adjustment	39
168	598	Northern States Power - MN	Wage Adjustment	18
169	598	Northern States Power - WI	Wage Adjustment	22
170	901	Xcel Energy Services Inc.	Business Area Adjustment	(466)
171	901	Xcel Energy Services Inc.	Incentive Adjustment	(1,247)
172	901	Xcel Energy Services Inc.	Wage Adjustment	465
173	902	Xcel Energy Services Inc.	Business Area Adjustment	(295)
174	902	Xcel Energy Services Inc.	Incentive Adjustment	(1,736)
175	902	Xcel Energy Services Inc.	Wage Adjustment	639
176	903	Northern States Power - MN	Wage Adjustment	102
177	903	Northern States Power - WI	Wage Adjustment	11

Southwestern Public Service Company

Summary of Adjustments to Updated Test Year Expense by Affiliate
July 1, 2018 through June 30, 2019

Line No.	FERC Account	Affiliate	Reason for Adjustment	Amount
178	903	Public Service Company of Co	Wage Adjustment	26
179	903	Xcel Energy Services Inc.	Business Area Adjustment	(16,353)
180	903	Xcel Energy Services Inc.	Incentive Adjustment	(159,360)
181	903	Xcel Energy Services Inc.	Wage Adjustment	62,795
182	908	Xcel Energy Services Inc.	Business Area Adjustment	(33)
183	908	Xcel Energy Services Inc.	Incentive Adjustment	(5,117)
184	908	Xcel Energy Services Inc.	Wage Adjustment	1,945
185	908	Xcel Energy Services Inc.	Wholesale Adjustment	(7,852)
186	909	Xcel Energy Services Inc.	Business Area Adjustment	(187)
187	910	Xcel Energy Services Inc.	Incentive Adjustment	(266)
188	910	Xcel Energy Services Inc.	Wage Adjustment	7
189	912	Xcel Energy Services Inc.	Business Area Adjustment	(8)
190	920	Xcel Energy Services Inc.	Aviation Adjustment	(173,979)
191	920	Xcel Energy Services Inc.	Business Area Adjustment	853
192	920	Xcel Energy Services Inc.	Foundation Adjustment	(19,054)
193	920	Xcel Energy Services Inc.	Incentive Adjustment	(1,209,957)
194	920	Xcel Energy Services Inc.	Long Term Incentive Adjustment	(5,677,097)
195	920	Xcel Energy Services Inc.	Wage Adjustment	528,589
196	921	Xcel Energy Services Inc.	Aviation Adjustment	(364,259)
197	921	Xcel Energy Services Inc.	Business Area Adjustment	(99,324)
198	921	Xcel Energy Services Inc.	Foundation Adjustment	(7,392)
199	923	Xcel Energy Services Inc.	Aviation Adjustment	(70,257)
200	923	Xcel Energy Services Inc.	Business Area Adjustment	(1,187)
201	923	Xcel Energy Services Inc.	Foundation Adjustment	(2,829)
202	924	Xcel Energy Services Inc.	Aviation Adjustment	(6,926)
203	925	Xcel Energy Services Inc.	Aviation Adjustment	(181)
204	925	Xcel Energy Services Inc.	Business Area Adjustment	(1,301)
205	925	Xcel Energy Services Inc.	Foundation Adjustment	(28)
206	925	Xcel Energy Services Inc.	Wholesale Adjustment	(185)
207	926	Xcel Energy Services Inc.	Aviation Adjustment	(36,649)
208	926	Xcel Energy Services Inc.	Business Area Adjustment	248
209	926	Xcel Energy Services Inc.	Foundation Adjustment	(6,058)
210	926	Xcel Energy Services Inc.	Pension & Benefit Adjustment	(507,416)
211	926	Xcel Energy Services Inc.	Wholesale Adjustment	(40,851)
212	930.1	Xcel Energy Services Inc.	Advertising Adjustment	(1,035,068)
213	930.1	Xcel Energy Services Inc.	Business Area Adjustment	(14)
214	930.2	Xcel Energy Services Inc.	Business Area Adjustment	(1,258)
215	931	Northern States Power - MN	Incentive Adjustment	0
216	931	Northern States Power - MN	Wage Adjustment	4
217	931	Northern States Power - WI	Incentive Adjustment	0
218	931	Northern States Power - WI	Wage Adjustment	(0)
219	931	Public Service Company of Co	Incentive Adjustment	0
220	931	Public Service Company of Co	Wage Adjustment	(0)
221	931	Xcel Energy Services Inc.	Aviation Adjustment	(16)
222	931	Xcel Energy Services Inc.	Business Area Adjustment	(11,612)
223	931	Xcel Energy Services Inc.	Incentive Adjustment	(10,424)
224	931	Xcel Energy Services Inc.	Wage Adjustment	6,672
225	935	Xcel Energy Services Inc.	Aviation Adjustment	(74,096)
226			Total Adjustments	\$ (10,205,554)

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

Schedule G-U7.1(HS)
Pages 1 through 16

Are
Highly Sensitive Information

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

Schedule G-U7.1a(HS)
Pages 1 through 4

Are
Highly Sensitive Information

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

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Line No.		Balance on 6/30/2019	Requested Adjustments	Adjusted Balances
1				
2	Long Term Deferred Tax Assets			
3	Bad Debts	\$ 1,155,052	\$ (1,155,052)	\$ -
4	CIP/DSM	758,466	(758,466)	-
5	Contributions Carryover	12,965	(12,965)	-
6	Contributions Carryover - Kansas Only	663	(663)	-
7	Contributions Carryover - Kansas Only V/A	(663)	663	-
8	Contributions Carryover - New Mexico Only	38,933	(38,933)	-
9	Contributions Carryover - New Mexico Only V/A	(38,933)	38,933	-
10	Credit: Electric Vehicle	7,500	(3,548)	3,952
11	Credit: ITC Grant	-	-	-
12	Credit: New Hire Retention	11,000	(4,373)	6,627
13	Credit: Research & Experimentation	7,737,623	(3,660,520)	4,077,103
14	Credit: Wind	303,725	(303,725)	-
15	Deferred Compensation Plan Reserve	715,402	(715,402)	-
16	Deferred Fuel Costs	20,640,450	(20,640,450)	-
17	Employee Incentive Plans	333,155	39,486	372,641
18	Environmental Remediation	13,125	(1,417)	11,707
19	Fuel Tax Credit - Income Addback	1,403	(344)	1,059
20	Interest Income/Expense on Disputed Tax	31,206	(31,206)	-
21	Inventory Reserve	61,188	(12,493)	48,694
22	Plant 190 - Income Statement (APB 11)	87,537,175	(41,162,845)	46,374,330
23	Plant Other Flowthrough - 190 (FAS 109)	(32,306,132)	32,306,132	-
24	Federal State Unamortized ITC (FAS 109)	37,199	(37,199)	-
25	Litigation Reserve	300,786	(142,296)	158,490
26	NOL: Federal - Nonutility	(2)	2	-
27	NOL: Federal - Electric	(296,907)	14,639,904	14,342,998
28	NOL: Kansas	60,543	(60,543)	-
29	NOL: New Mexico	-	-	-
30	NOL: New Mexico - Valuation Allowance	-	-	-
31	NOL: Oklahoma	87,424	(87,424)	-
32	Nonplant Excess ADIT Rate Change DTA	4,575,993	(4,575,993)	-
33	Non-Qualified Pension Plans	93,345	(93,345)	-
34	OCI - Non-Qualified Pension FAS 158	180,145	(180,145)	-
35	OCI - Treasury	199,249	(199,249)	-
36	Performance Recognition Awards	9,189	(1,281)	7,908
37	Performance Share Plan	100,864	(100,864)	-
38	Post Employment Benefits - Long-Term Disability (FAS 112)	111,098	8,396	119,494
39	Post Employment Benefits - Retiree Medical (FAS 106)	2,805,421	(306,654)	2,498,767
40	Rate Refund	529,659	(529,659)	-
41	Regulatory Asset/Liability - Transmission Attachment O	3,796,561	(3,796,561)	-
42	Renewable Energy Standard/Credit (RES/REC)	733,453	(733,453)	-
43	Section 174 - Section 59(e) Adjustment	9,135,296	(9,135,296)	-
44	Severance Accrual	7,572	(3,010)	4,562
45	State Tax Deduct Cash vs Accrual	1,035,122	(1,035,122)	-
46	Texas Margin Tax	407,561	(204,414)	203,147
47	Vacation Accrual	1,049,928	(1,049,928)	-
48	Total Long Term Deferred Tax Assets	\$ 111,972,801	\$ (43,741,322)	\$ 68,231,479
49				
50	Total Deferred Tax Assets	\$ 111,972,801	\$ (43,741,322)	\$ 68,231,479

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Line No.		Balance on 6/30/2019	Requested Adjustments	Adjusted Balance
51	Long Term Deferred Tax Liabilities			
52	Book Unamortized Cost of Reacquired Debt	\$ (4,924,101)	\$ 1,209,525	\$ (3,714,576)
53	CIP/DSM-Advertising	-	-	-
54	Interest Income/Expense on Disputed Tax	-	-	-
55	Mark to Market Adjustment	(454,466)	454,466	-
56	Nonplant Excess ADIT Rate Change DTL	(12,040,380)	12,040,380	-
57	OCI - Pension FAS 158	(594)	594	-
58	Pension Expense	(34,500,745)	5,490,049	(29,010,696)
59	Plant - 281 - Income Statement (APB 11)	(1,112,513)	465,573	(646,940)
60	Plant - 282 - Income Statement (APB 11)	(1,194,459,671)	558,913,723	(635,545,948)
61	Plant - 283 - Income Statement (APB 11)	(25,526,409)	10,248,001	(15,278,408)
62	Plant Other Flowthrough - 282 (FAS 109)	562,017,815	(562,017,815)	-
63	Plant AFUDC Equity (FAS 109)	(31,185,179)	31,185,179	-
64	Prepaid Advertising	-	-	-
65	Rate Case / Restructuring Expense	(1,154,011)	(917,935)	(2,071,946)
66	Rate Change on FIN48 Temporary Items	1,505,505	(1,505,505)	-
67	Regulatory Asset - Miscellaneous	(1,518,264)	1,518,264	-
68	Regulatory Asset - New Mexico NOx Expense	(7,718)	7,718	-
69	Regulatory Asset - Texas Surcharge	(545,522)	545,522	-
70	Renewable Energy Standard/Credit (RES/REC)	-	-	-
71	State Tax Deduction Cash vs Accrual	-	-	-
72	Total Long Term Deferred Tax Liabilities	\$ (743,906,253)	\$ 57,637,739	\$ (686,268,514)
73				
74	Total Deferred Tax Liabilities	\$ (743,906,253)	\$ 57,637,739	\$ (686,268,514)
75				
76	Total Deferred Tax Assets/Liabilities	\$ (631,933,452)	\$ 13,896,416	\$ (618,037,035)

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Line No.		Balance on 7/31/2018	Balance on 8/31/2018	Balance on 9/30/2018	Balance on 10/31/2018
77	Long Term Deferred Tax Assets				
78	Bad Debts	\$ 1,239,062	\$ 1,240,549	\$ 1,290,897	\$ 1,290,897
79	CIP/DSM	932,990	934,110	924,860	924,860
80	Contributions Carryover	156,988	157,176	74,502	74,502
81	Contributions Carryover - Kansas Only	640	598	663	663
82	Contributions Carryover - Kansas Only V/A	(640)	(598)	(663)	(663)
83	Contributions Carryover - New Mexico Only	37,883	38,933	38,933	38,933
84	Contributions Carryover - New Mexico Only V/A	(37,883)	(38,933)	(38,933)	(38,933)
85	Credit: Electric Vehicle	7,500	7,500	7,500	7,500
86	Credit: ITC Grant	3,721	3,721	-	-
87	Credit: New Hire Retention	11,000	11,000	11,000	11,000
88	Credit: Research & Experimentation	6,913,688	6,913,688	7,177,373	7,177,373
89	Credit: Wind	-	-	-	-
90	Deferred Compensation Plan Reserve	567,679	568,361	593,708	593,708
91	Deferred Fuel Costs	17,679,020	17,700,234	16,191,329	16,191,329
92	Employee Incentive Plans	329,695	330,090	489,706	489,706
93	Environmental Remediation	16,321	16,340	14,759	14,759
94	Fuel Tax Credit - Income Addback	1,147	1,149	1,403	1,403
95	Interest Income/Expense on Disputed Tax	-	-	-	-
96	Inventory Reserve	76,151	76,243	76,243	76,243
97	Plant 190 - Income Statement (APB 11)	82,070,488	82,070,488	83,765,251	83,765,251
98	Plant Other Flowthrough - 190 (FAS 109)	(32,759,934)	(32,500,186)	(32,749,780)	(32,649,550)
99	Federal State Unamortized ITC (FAS 109)	50,762	49,600	48,360	47,120
100	Litigation Reserve	272,821	273,148	302,755	302,755
101	NOL: Federal - Nonutility	-	-	-	-
102	NOL: Federal - Electric	21,205,450	21,205,450	10,054,758	10,054,758
103	NOL: Kansas	64,129	64,129	59,809	59,809
104	NOL: New Mexico	537,486	537,486	58,533	58,533
105	NOL: New Mexico - Valuation Allowance	-	-	-	-
106	NOL: Oklahoma	90,100	90,100	87,424	87,424
107	Nonplant Excess ADIT Rate Change DTA	6,174,897	6,184,410	5,857,731	5,818,003
108	Non-Qualified Pension Plans	95,306	95,421	94,424	94,424
109	OCI - Non-Qualified Pension FAS 158	185,803	186,026	180,897	180,897
110	OCI - Treasury	212,959	213,214	209,693	209,693
111	Performance Recognition Awards	7,129	7,137	7,605	7,605
112	Performance Share Plan	54,494	54,559	70,935	70,935
113	Post Employment Benefits - Long-Term Disability (FAS 112)	151,419	151,601	143,484	143,484
114	Post Employment Benefits - Retiree Medical (FAS 106)	2,967,433	2,970,994	2,927,505	2,927,505
115	Rate Refund	542,131	542,782	2,792,901	2,792,901
116	Regulatory Asset/Liability - Transmission Attachment O	2,153,137	2,155,721	3,919,940	3,919,940
117	Renewable Energy Standard/Credit (RES/REC)	-	-	-	-
118	Section 174 - Section 59(e) Adjustment	6,185,702	6,193,124	7,097,861	7,097,861
119	Severance Accrual	-	-	-	-
120	State Tax Deduct Cash vs Accrual	473,528	473,528	493,122	493,122
121	Texas Margin Tax	297,442	297,442	314,741	314,741
122	Vacation Accrual	1,034,164	1,035,405	1,067,014	1,067,014
123	Total Long Term Deferred Tax Assets	\$ 120,001,808	\$ 120,311,740	\$ 113,658,246	\$ 113,717,508
124					
125	Total Deferred Tax Assets	\$ 120,001,808	\$ 120,311,740	\$ 113,658,246	\$ 113,717,508

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Line No.		Balance on 7/31/2018	Balance on 8/31/2018	Balance on 9/30/2018	Balance on 10/31/2018
126	Long Term Deferred Tax Liabilities				
127	Book Unamortized Cost of Reacquired Debt	\$ (5,096,552)	\$ (5,102,667)	\$ (5,057,659)	\$ (5,057,659)
128	CIP/DSM-Advertising	(42,348)	(42,398)	(21,199)	(21,199)
129	Interest Income/Expense on Disputed Tax	(6,572)	(6,580)	(6,928)	(6,928)
130	Mark to Market Adjustment	(419,999)	(420,503)	(472,658)	(472,658)
131	Nonplant Excess ADIT Rate Change DTL	(9,900,920)	(9,916,174)	(12,446,521)	(12,432,210)
132	OCI - Pension FAS 158	-	-	-	-
133	Pension Expense	(33,608,938)	(33,649,268)	(32,993,741)	(32,993,741)
134	Plant - 281 - Income Statement (APB 11)	(1,141,127)	(1,141,127)	(1,134,110)	(1,134,110)
135	Plant - 282 - Income Statement (APB 11)	(1,153,182,853)	(1,153,182,845)	(1,170,260,900)	(1,170,260,900)
136	Plant - 283 - Income Statement (APB 11)	(24,863,473)	(24,863,473)	(27,826,396)	(27,826,396)
137	Plant Other Flowthrough - 282 (FAS 109)	569,486,942	568,566,598	574,331,548	574,331,548
138	Plant AFUDC Equity (FAS 109)	(25,867,917)	(25,907,770)	(26,779,167)	(26,779,167)
139	Prepaid Advertising	(43,963)	(44,015)	(11,110)	(11,110)
140	Rate Case / Restructuring Expense	(4,853,344)	(4,859,168)	(4,591,486)	(4,591,486)
141	Rate Change on FIN48 Temporary Items	1,506,980	1,506,980	1,505,502	1,505,502
142	Regulatory Asset - Miscellaneous	-	-	-	-
143	Regulatory Asset - New Mexico NOx Expense	(7,192)	(7,201)	(7,201)	(7,201)
144	Regulatory Asset - Texas Surcharge	(156,634)	(156,822)	(123,486)	(123,486)
145	Renewable Energy Standard/Credit (RES/REC)	(971,651)	(972,817)	(742,951)	(742,951)
146	State Tax Deduction Cash vs Accrual	(2,972,302)	(2,972,302)	(2,972,302)	(2,972,302)
147	Total Long Term Deferred Tax Liabilities	\$ (692,141,863)	\$ (693,171,551)	\$ (709,610,766)	\$ (709,596,455)
148					
149	Total Deferred Tax Liabilities	\$ (692,141,863)	\$ (693,171,551)	\$ (709,610,766)	\$ (709,596,455)
150					
151	Total Deferred Tax Assets/Liabilities	\$ (572,140,055)	\$ (572,859,811)	\$ (595,952,520)	\$ (595,878,947)

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Line No.		Balance on 11/30/2018	Balance on 12/31/2018	Balance on 1/31/2019	Balance on 2/28/2019
152	Long Term Deferred Tax Assets				
153	Bad Debts	\$ 1,290,897	\$ 1,241,388	\$ 1,241,388	\$ 1,241,388
154	CIP/DSM	924,860	924,959	924,959	924,959
155	Contributions Carryover	74,502	90,209	90,209	90,209
156	Contributions Carryover - Kansas Only	663	663	663	663
157	Contributions Carryover - Kansas Only V/A	(663)	(663)	(663)	(663)
158	Contributions Carryover - New Mexico Only	38,933	38,933	38,933	38,933
159	Contributions Carryover - New Mexico Only V/A	(38,933)	(38,933)	(38,933)	(38,933)
160	Credit: Electric Vehicle	7,500	7,500	7,500	7,500
161	Credit: ITC Grant	-	-	-	-
162	Credit: New Hire Retention	11,000	11,000	11,000	11,000
163	Credit: Research & Experimentation	7,177,373	7,357,007	7,357,007	7,357,007
164	Credit: Wind	-	-	-	-
165	Deferred Compensation Plan Reserve	593,708	594,268	594,268	594,268
166	Deferred Fuel Costs	16,191,329	12,656,293	12,656,293	12,656,293
167	Employee Incentive Plans	489,706	617,000	617,000	617,000
168	Environmental Remediation	14,759	14,759	14,759	14,759
169	Fuel Tax Credit - Income Addback	1,403	1,403	1,403	1,403
170	Interest Income/Expense on Disputed Tax	-	20,216	20,216	20,216
171	Inventory Reserve	76,243	61,188	61,188	61,188
172	Plant 190 - Income Statement (APB 11)	83,765,251	84,867,647	84,867,647	84,867,647
173	Plant Other Flowthrough - 190 (FAS 109)	(32,558,777)	(32,698,931)	(32,661,542)	(32,633,743)
174	Federal State Unamortized ITC (FAS 109)	45,880	44,640	43,400	42,160
175	Litigation Reserve	302,755	273,148	273,148	273,148
176	NOL: Federal - Nonutility	-	-	-	-
177	NOL: Federal - Electric	10,054,758	-	-	-
178	NOL: Kansas	59,809	59,809	59,809	59,809
179	NOL: New Mexico	58,533	-	-	-
180	NOL: New Mexico - Valuation Allowance	-	-	-	-
181	NOL: Oklahoma	87,424	87,424	87,424	87,424
182	Nonplant Excess ADIT Rate Change DTA	5,820,663	5,089,175	4,998,611	4,931,275
183	Non-Qualified Pension Plans	94,424	94,580	94,580	94,580
184	OCI - Non-Qualified Pension FAS 158	180,897	189,281	189,281	189,281
185	OCI - Treasury	209,693	206,176	206,176	206,176
186	Performance Recognition Awards	7,605	8,552	8,552	8,552
187	Performance Share Plan	70,935	109,051	109,051	109,051
188	Post Employment Benefits - Long-Term Disability (FAS 112)	143,484	134,695	134,695	134,695
189	Post Employment Benefits - Retiree Medical (FAS 106)	2,927,505	2,926,191	2,926,191	2,926,191
190	Rate Refund	2,792,901	2,788,716	2,788,716	2,788,716
191	Regulatory Asset/Liability - Transmission Attachment O	3,919,940	3,447,251	3,447,251	3,447,251
192	Renewable Energy Standard/Credit (RES/REC)	-	-	-	-
193	Section 174 - Section 59(e) Adjustment	7,097,861	7,924,777	7,924,777	7,924,777
194	Severance Accrual	-	-	-	-
195	State Tax Deduct Cash vs Accrual	493,122	1,006,440	1,006,440	1,006,440
196	Texas Margin Tax	314,741	289,196	289,196	289,196
197	Vacation Accrual	1,067,014	950,172	950,172	950,172
198	Total Long Term Deferred Tax Assets	\$ 113,809,701	\$ 101,395,180	\$ 101,340,765	\$ 101,299,989
199					
200	Total Deferred Tax Assets	\$ 113,809,701	\$ 101,395,180	\$ 101,340,765	\$ 101,299,989

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Line No.		Balance on 11/30/2018	Balance on 12/31/2018	Balance on 1/31/2019	Balance on 2/28/2019
201	Long Term Deferred Tax Liabilities				
202	Book Unamortized Cost of Reacquired Debt	\$ (5,057,659)	\$ (5,012,650)	\$ (5,012,650)	\$ (5,012,650)
203	CIP/DSM-Advertising	(21,199)	(0)	(0)	(0)
204	Interest Income/Expense on Disputed Tax	(6,928)	-	-	-
205	Mark to Market Adjustment	(472,658)	(515,713)	(515,713)	(515,713)
206	Nonplant Excess ADIT Rate Change DTL	(12,433,169)	(12,346,960)	(12,325,799)	(12,310,066)
207	OCI - Pension FAS 158	-	(594)	(594)	(594)
208	Pension Expense	(32,993,741)	(32,287,800)	(32,287,800)	(32,287,800)
209	Plant - 281 - Income Statement (APB 11)	(1,134,110)	(1,127,055)	(1,127,055)	(1,127,055)
210	Plant - 282 - Income Statement (APB 11)	(1,170,260,900)	(1,175,821,593)	(1,175,821,593)	(1,175,821,593)
211	Plant - 283 - Income Statement (APB 11)	(27,826,396)	(26,596,987)	(26,596,987)	(26,596,987)
212	Plant Other Flowthrough - 282 (FAS 109)	574,331,548	569,591,494	569,591,494	569,591,494
213	Plant AFUDC Equity (FAS 109)	(26,779,167)	(27,882,557)	(27,882,557)	(27,882,557)
214	Prepaid Advertising	(11,110)	(0)	(0)	(0)
215	Rate Case / Restructuring Expense	(4,591,486)	(1,209,897)	(1,209,897)	(1,209,897)
216	Rate Change on FIN48 Temporary Items	1,505,502	1,505,503	1,505,503	1,505,503
217	Regulatory Asset - Miscellaneous	-	(1,730,155)	(1,730,155)	(1,730,155)
218	Regulatory Asset - New Mexico NOx Expense	(7,201)	(7,718)	(7,718)	(7,718)
219	Regulatory Asset - Texas Surcharge	(123,486)	(1,245,530)	(1,245,530)	(1,245,530)
220	Renewable Energy Standard/Credit (RES/REC)	(742,951)	(511,620)	(511,620)	(511,620)
221	State Tax Deduction Cash vs Accrual	(2,972,302)	(2,972,302)	(2,972,302)	(2,972,302)
222	Total Long Term Deferred Tax Liabilities	\$ (709,597,413)	\$ (718,172,135)	\$ (718,150,974)	\$ (718,135,241)
223					
224	Total Deferred Tax Liabilities	\$ (709,597,413)	\$ (718,172,135)	\$ (718,150,974)	\$ (718,135,241)
225					
226	Total Deferred Tax Assets/Liabilities	\$ (595,787,713)	\$ (616,776,955)	\$ (616,810,209)	\$ (616,835,252)

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Line No.		Balance on 3/31/2019	Balance on 4/30/2019	Balance on 5/31/2019	Balance on 6/30/2019
227	Long Term Deferred Tax Assets				
228	Bad Debts	\$ 1,202,478	\$ 1,202,478	\$ 1,202,478	\$ 1,155,052
229	CIP/DSM	841,712	841,712	841,712	758,466
230	Contributions Carryover	41,542	41,542	41,542	12,965
231	Contributions Carryover - Kansas Only	663	663	663	663
232	Contributions Carryover - Kansas Only V/A	(663)	(663)	(663)	(663)
233	Contributions Carryover - New Mexico Only	38,933	38,933	38,933	38,933
234	Contributions Carryover - New Mexico Only V/A	(38,933)	(38,933)	(38,933)	(38,933)
235	Credit: Electric Vehicle	7,500	7,500	7,500	7,500
236	Credit: ITC Grant	-	-	-	-
237	Credit: New Hire Retention	11,000	11,000	11,000	11,000
238	Credit: Research & Experimentation	7,573,590	7,573,590	7,573,590	7,737,623
239	Credit: Wind	-	-	-	303,725
240	Deferred Compensation Plan Reserve	747,603	747,603	747,603	715,402
241	Deferred Fuel Costs	13,418,971	13,418,971	13,418,971	20,640,450
242	Employee Incentive Plans	168,479	168,479	168,479	333,155
243	Environmental Remediation	13,125	13,125	13,125	13,125
244	Fuel Tax Credit - Income Addback	1,403	1,403	1,403	1,403
245	Interest Income/Expense on Disputed Tax	25,181	25,181	25,181	31,206
246	Inventory Reserve	61,188	61,188	61,188	61,188
247	Plant 190 - Income Statement (APB 11)	86,195,636	86,195,636	86,195,636	87,537,175
248	Plant Other Flowthrough - 190 (FAS 109)	(32,304,224)	(32,629,350)	(32,617,163)	(32,306,132)
249	Federal State Unamortized ITC (FAS 109)	40,920	39,680	38,439	37,199
250	Litigation Reserve	273,148	273,148	273,148	300,786
251	NOL: Federal - Nonutility	-	-	-	(2)
252	NOL: Federal - Electric	-	-	-	(296,907)
253	NOL: Kansas	59,809	59,809	59,809	60,543
254	NOL: New Mexico	-	-	-	-
255	NOL: New Mexico - Valuation Allowance	-	-	-	-
256	NOL: Oklahoma	87,424	87,424	87,424	87,424
257	Nonplant Excess ADIT Rate Change DTA	4,845,141	4,762,019	4,688,771	4,575,993
258	Non-Qualified Pension Plans	93,963	93,963	93,963	93,345
259	OCI - Non-Qualified Pension FAS 158	184,713	184,713	184,713	180,145
260	OCI - Treasury	202,732	202,732	202,732	199,249
261	Performance Recognition Awards	8,798	8,798	8,798	9,189
262	Performance Share Plan	76,822	76,822	76,822	100,864
263	Post Employment Benefits - Long-Term Disability (FAS 112)	128,457	128,457	128,457	111,098
264	Post Employment Benefits - Retiree Medical (FAS 106)	2,870,974	2,870,974	2,870,974	2,805,421
265	Rate Refund	532,637	532,637	532,637	529,659
266	Regulatory Asset/Liability - Transmission Attachment O	3,562,327	3,562,327	3,562,327	3,796,561
267	Renewable Energy Standard/Credit (RES/REC)	143,622	143,622	143,622	733,453
268	Section 174 - Section 59(e) Adjustment	8,530,037	8,530,037	8,530,037	9,135,296
269	Severance Accrual	-	-	-	7,572
270	State Tax Deduct Cash vs Accrual	1,014,855	1,014,855	1,014,855	1,035,122
271	Texas Margin Tax	263,480	263,480	263,480	407,561
272	Vacation Accrual	981,952	981,952	981,952	1,049,928
273	Total Long Term Deferred Tax Assets	\$ 101,906,994	\$ 101,497,505	\$ 101,435,205	\$ 111,972,801
274					
275	Total Deferred Tax Assets	\$ 101,906,994	\$ 101,497,505	\$ 101,435,205	\$ 111,972,801

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Line No.		Balance on 3/31/2019	Balance on 4/30/2019	Balance on 5/31/2019	Balance on 6/30/2019
276	Long Term Deferred Tax Liabilities				
277	Book Unamortized Cost of Reacquired Debt	\$ (4,968,620)	\$ (4,968,620)	\$ (4,968,620)	\$ (4,924,101)
278	CIP/DSM-Advertising	(20,199)	(20,199)	(20,199)	-
279	Interest Income/Expense on Disputed Tax	-	-	-	-
280	Mark to Market Adjustment	(414,048)	(414,048)	(414,048)	(454,466)
281	Nonplant Excess ADIT Rate Change DTL	(12,289,940)	(12,239,666)	(12,215,643)	(12,040,380)
282	OCI - Pension FAS 158	(594)	(594)	(594)	(594)
283	Pension Expense	(35,220,048)	(35,220,048)	(35,220,048)	(34,500,745)
284	Plant - 281 - Income Statement (APB 11)	(1,119,773)	(1,119,773)	(1,119,773)	(1,112,513)
285	Plant - 282 - Income Statement (APB 11)	(1,185,876,378)	(1,185,876,378)	(1,185,876,378)	(1,194,459,671)
286	Plant - 283 - Income Statement (APB 11)	(26,081,883)	(26,081,883)	(26,081,883)	(25,526,409)
287	Plant Other Flowthrough - 282 (FAS 109)	566,050,688	566,050,688	566,050,688	562,017,815
288	Plant AFUDC Equity (FAS 109)	(29,593,962)	(29,593,962)	(29,593,962)	(31,185,179)
289	Prepaid Advertising	(19,039)	(19,039)	(19,039)	-
290	Rate Case / Restructuring Expense	(1,145,272)	(1,145,272)	(1,145,272)	(1,154,011)
291	Rate Change on FIN48 Temporary Items	1,505,505	1,505,505	1,505,505	1,505,505
292	Regulatory Asset - Miscellaneous	(1,619,414)	(1,619,414)	(1,619,414)	(1,518,264)
293	Regulatory Asset - New Mexico NOx Expense	(7,718)	(7,718)	(7,718)	(7,718)
294	Regulatory Asset - Texas Surcharge	(1,047,724)	(1,047,724)	(1,047,724)	(545,522)
295	Renewable Energy Standard/Credit (RES/REC)	-	-	-	-
296	State Tax Deduction Cash vs Accrual	(2,972,299)	(2,972,299)	(2,972,299)	-
297	Total Long Term Deferred Tax Liabilities	\$ (734,840,718)	\$ (734,790,444)	\$ (734,766,422)	\$ (743,906,253)
298					
299	Total Deferred Tax Liabilities	\$ (734,840,718)	\$ (734,790,444)	\$ (734,766,422)	\$ (743,906,253)
300					
301	Total Deferred Tax Assets/Liabilities	\$ (632,933,724)	\$ (633,292,939)	\$ (633,331,217)	\$ (631,933,452)

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Line No.		Beginning Balance on 6/30/2018	Debits	Credits	Ending Balance on 6/30/2019
302	Long Term Deferred Tax Assets				
303	Bad Debts	\$ 1,239,062	53,206	(137,217)	\$ 1,155,052
304	CIP/DSM	932,990	1,938	(176,462)	758,466
305	Contributions Carryover	156,988	120,141	(264,164)	12,965
306	Contributions Carryover - Kansas Only	640	113	(90)	663
307	Contributions Carryover - Kansas Only V/A	(640)	90	(113)	(663)
308	Contributions Carryover - New Mexico Only	37,883	1,601	(552)	38,933
309	Contributions Carryover - New Mexico Only V/A	(37,883)	552	(1,601)	(38,933)
310	Credit: Electric Vehicle	7,500	-	-	7,500
311	Credit: ITC Grant	3,721	-	(3,721)	-
312	Credit: New Hire Retention	11,000	-	-	11,000
313	Credit: Research & Experimentation	6,913,688	1,315,440	(491,505)	7,737,623
314	Credit: Wind	-	303,725	-	303,725
315	Deferred Compensation Plan Reserve	567,679	180,325	(32,602)	715,402
316	Deferred Fuel Costs	17,679,020	8,016,643	(5,055,214)	20,640,450
317	Employee Incentive Plans	329,695	495,275	(491,814)	333,155
318	Environmental Remediation	16,321	44	(3,240)	13,125
319	Fuel Tax Credit - Income Addback	1,147	415	(160)	1,403
320	Interest Income/Expense on Disputed Tax	-	31,836	(631)	31,206
321	Inventory Reserve	76,151	150	(15,114)	61,188
322	Plant 190 - Income Statement (APB 11)	82,070,488	5,466,687	-	87,537,175
323	Plant Other Flowthrough - 190 (FAS 109)	(33,138,607)	3,230,502	(2,398,026)	(32,306,132)
324	Federal State Unamortized ITC (FAS 109)	52,000	166	(14,967)	37,199
325	Litigation Reserve	272,821	57,832	(29,866)	300,786
326	NOL: Federal - Nonutility	-	715,955	(715,956)	(2)
327	NOL: Federal - Electric	21,205,450	15,615,406	(37,117,763)	(296,907)
328	NOL: Kansas	64,129	2,843	(6,429)	60,543
329	NOL: New Mexico	537,486	1,519,503	(2,056,989)	-
330	NOL: New Mexico - Valuation Allowance	-	-	-	-
331	NOL: Oklahoma	90,100	1,186	(3,861)	87,424
332	Nonplant Excess ADIT Rate Change DTA	6,174,897	17,422,541	(19,021,445)	4,575,993
333	Non-Qualified Pension Plans	95,306	33,957	(35,918)	93,345
334	OCI - Non-Qualified Pension FAS 158	185,803	13,943	(19,601)	180,145
335	OCI - Treasury	212,959	471	(14,181)	199,249
336	Performance Recognition Awards	7,129	2,069	(9)	9,189
337	Performance Share Plan	54,494	83,450	(37,079)	100,864
338	Post Employment Benefits - Long-Term Disability (FAS 112)	151,419	344	(40,665)	111,098
339	Post Employment Benefits - Retiree Medical (FAS 106)	2,967,433	6,584	(168,596)	2,805,421
340	Rate Refund	542,131	3,549,272	(3,561,745)	529,659
341	Regulatory Asset/Liability - Transmission Attachment O	2,153,137	2,124,988	(481,565)	3,796,561
342	Renewable Energy Standard/Credit (RES/REC)	-	733,453	-	733,453
343	Section 174 - Section 59(e) Adjustment	6,185,702	3,179,720	(230,126)	9,135,296
344	Severance Accrual	-	7,572	-	7,572
345	State Tax Deduct Cash vs Accrual	473,528	583,945	(22,351)	1,035,122
346	Texas Margin Tax	297,442	110,119	-	407,561
347	Vacation Accrual	1,034,164	133,387	(117,622)	1,049,928
348	Total Long Term Deferred Tax Assets	\$ 119,624,373	\$ 65,117,391	\$ (72,768,962)	\$ 111,972,801
349					
350	Total Deferred Tax Assets	\$ 119,624,373	\$ 65,117,391	\$ (72,768,962)	\$ 111,972,801

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Line No.		Beginning Balance on 6/30/2018	Debits	Credits	Ending Balance on 6/30/2019
351	Long Term Deferred Tax Liabilities				
352	Book Unamortized Cost of Reacquired Debt	\$ (5,096,552)	182,724	(10,273)	\$ (4,924,101)
353	CIP/DSM-Advertising	(42,348)	62,616	(20,269)	0
354	Interest Income/Expense on Disputed Tax	(6,572)	6,933	(361)	-
355	Mark to Market Adjustment	(419,999)	101,996	(136,463)	(454,466)
356	Nonplant Excess ADIT Rate Change DTL	(9,900,920)	19,119,497	(21,258,957)	(12,040,380)
357	OCI - Pension FAS 158	-	-	(594)	(594)
358	Pension Expense	(33,608,938)	3,408,435	(4,300,242)	(34,500,745)
359	Plant - 281 - Income Statement (APB 11)	(1,141,127)	-	28,614	(1,112,513)
360	Plant - 282 - Income Statement (APB 11)	(1,153,182,853)	-	(41,276,818)	(1,194,459,671)
361	Plant - 283 - Income Statement (APB 11)	(24,863,473)	-	(662,936)	(25,526,409)
362	Plant Other Flowthrough - 282 (FAS 109)	569,486,942	10,207,303	(17,676,429)	562,017,815
363	Plant AFUDC Equity (FAS 109)	(25,867,917)	166,406	(5,483,668)	(31,185,179)
364	Prepaid Advertising	(43,963)	63,074	(19,111)	-
365	Rate Case / Restructuring Expense	(4,853,344)	3,724,235	(24,903)	(1,154,011)
366	Rate Change on FIN48 Temporary Items	1,506,980	8,643,106	(8,644,581)	1,505,505
367	Regulatory Asset - Miscellaneous	-	212,405	(1,730,668)	(1,518,264)
368	Regulatory Asset - New Mexico NOx Expense	(7,192)	6	(532)	(7,718)
369	Regulatory Asset - Texas Surcharge	(156,634)	733,440	(1,122,327)	(545,522)
370	Renewable Energy Standard/Credit (RES/REC)	(971,651)	977,597	(5,946)	0
371	State Tax Deduction Cash vs Accrual	(2,972,302)	2,972,302	-	-
372	Total Long Term Deferred Tax Liabilities	\$ (692,141,863)	\$ 50,582,076	\$ (102,346,466)	\$ (743,906,253)
373					
374	Total Deferred Tax Liabilities	\$ (692,141,863)	\$ 50,582,076	\$ (102,346,466)	\$ (743,906,253)
375					
376	Total Deferred Tax Assets/Liabilities	\$ (572,517,490)	\$ 115,699,466	\$ (175,115,428)	\$ (631,933,452)

Note: () Indicates a credits balance.

Southwestern Public Service Company

ADIT – Description of Timing Differences

**Line
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3. Bad Debts – See explanation for Line No. 53 on Schedule G-U7.1(HS). This timing difference will reverse when customers' accounts receivable are paid or charged-off.
4. CIP/DSM – See explanation for Line 56 on Schedule G-U7.1(HS). This timing difference will reverse over the next 60 months as per IRS agreement.
5. Contributions Carryover – See explanation for Line No. 55 on Schedule G-U7.1(HS). This timing difference will reverse when taxable income is sufficient to allow contributions previously carried over to be deducted currently.
6. Contributions Carryover-Kansas Only – This timing difference will reverse when Kansas's taxable income is sufficient to allow contributions previously carried over to be deducted currently.
7. Contributions Carryover-Kansas Only V/A – This timing difference will reverse when Kansas's forecasted taxable income is sufficient to allow contributions previously carried over to be deducted.
8. Contributions Carryover-New Mexico Only – This timing difference will reverse when New Mexico's taxable income is sufficient to allow contributions previously carried over to be deducted currently.
9. Contributions Carryover-New Mexico Only V/A – This timing difference will reverse when New Mexico's forecasted taxable income is sufficient to allow contributions previously carried over to be deducted.
10. Credit: Electric Vehicle– Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused Electric Vehicle Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
11. Credit: ITC Grant – Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused Investment Tax Credit ("ITC") Grant. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
12. Credit: New Hire Retention – Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused New Hire Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
13. Credit: Research & Experimentation Credit – Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused Increased Research Expenditures ("R&E") Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.

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ADIT – Description of Timing Differences

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14. Credit: Wind – Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused Wind Production Tax Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
15. Deferred Compensation Plan Reserve – See explanation for Line No. 18 on Schedule G-U7.1(HS). This timing difference will reverse when all current participants have received their final payment.
16. Deferred Fuel Costs – See explanation for Line No. 19 on Schedule G-U7.1(HS). For Texas retail, this timing difference will reverse through customer surcharges. For New Mexico retail, this timing difference will reverse out every two months. For Texas and New Mexico deferred unbilled, this timing difference will reverse out every month.
17. Employee Incentive Plans – See explanation for Line No. 57 on Schedule G-U7.1(HS). This timing difference will reverse when all eligible employees have received their incentive payout under the plan.
18. Environmental Remediation – See explanation for Line No. 58 on Schedule G-U7.1(HS). This timing difference will reverse as payments are made to vendors contracted to perform the clean-up of the site.
19. Fuel Tax Credit – Income Add Back – See explanation for Line No. 112 on Schedule G-U7.1(HS). This timing difference will reverse within 12 months after the tax return is filed.
20. Interest Income/Expense on Disputed Tax – See explanation for Line No. 22 on Schedule G-U7.1(HS). This timing difference will be reversed as outstanding current audit periods become closed and final revenue agent reports (“RAR”) are issued resulting in either interest on audit adjustments being paid to governments or received from governments.
21. Inventory Reserve – See explanation for Line No. 63 on Schedule G-U7.1(HS). This timing difference will reverse when all inventory items in question have been written off as obsolete or re-classed back to inventory.
22. Plant 190 – Income Statement (APB 11) – This item reflects ADIT on tax only originating timing differences for Contributions in Aid of Construction, Avoided Cost Interest, ESOP Dividends Capitalized and Pension & Benefits Capitalized. (See explanation for Line Nos. 6, 13, 21 and 67 on Schedule G-U7.1(HS) for each respective reconciling item.) These plant related basis differences are increases to taxable income resulting in deferred tax assets as reported in FERC account 190. This timing difference will be reversed over time through book depreciation expense that is allocated to these plant related basis differences.

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ADIT – Description of Timing Differences

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23. Plant Other Flowthrough - 190 (FAS 109) – For book purposes, per Statement of Financial Accounting Standards (“FAS”) No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since plant related deferred taxes are calculated using the Average Rate Assumption Method (“ARAM”), this timing difference represents the difference between plant related deferred taxes calculated using the ARAM and plant related deferred taxes calculated using the most recent income tax rates in effect as of the balance sheet date based on revenue requirement (i.e., “grossed-up” for taxes). This timing difference will reverse over the remaining book life of depreciable assets.
24. Federal State Unamortized ITC (FAS 109)– For book purposes, per FAS No. 109 (Accounting for Income Taxes), regulated enterprises are required to treat unamortized ITC (FERC account 255) as a temporary difference. Therefore, this item reflects ADIT on unamortized ITC based on revenue requirement impact (i.e., “grossed-up” for taxes). This timing difference will be reversed over the remaining life of the underlying utility property to which the investment tax credits relate. The remaining life at 3/31/2019 is approximately 3 years.
25. Litigation Reserve – See explanation for Line No. 23 on Schedule G-U7.1(HS). This timing difference will reverse when all accrued legal settlement costs have been paid to all parties of the settlement.
26. NOL: Federal – Non-Utility – Due to the generation of an NOL at the consolidated level for various tax years since 2003, and subsequent utilization of NOL carryforwards at the consolidated level for some tax years, all charitable contributions made/paid by SPS during this time period were converted to an NOL carryforward. The charitable contribution deduction is calculated at the consolidated level (subject to limitations) and then allocated to individual companies within the consolidated group. This timing difference reversed once taxable income at the consolidated level was sufficient to fully utilize this NOL carryforward.
27. NOL: Federal – Electric – Due to the generation of an NOL at the consolidated level for various tax years since 2011 based on the consolidated corporation’s taking of bonus depreciation. This timing difference reversed once taxable income at the consolidated level was sufficient to fully utilize this NOL carryforward.
28. NOL: Kansas – Xcel Energy Inc. (the parent company of SPS) files a consolidated state income tax return in Kansas. Presently, Xcel Energy Inc. is in an NOL carryforward position with respect to the state of Kansas, due to consolidated Kansas NOLs dating back to 2002. This ADIT item reflects that portion of the Kansas NOL carryforward allocated to SPS. This timing difference will reverse when taxable income at the consolidated Kansas level is sufficient to utilize this NOL carryforward.

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ADIT – Description of Timing Differences

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29. NOL: New Mexico– Xcel Energy Inc. (the parent company of SPS) files a consolidated state income tax return in New Mexico. Presently, Xcel Energy Inc. has fully utilized the carryforward position with respect to the state of New Mexico. This ADIT item reflected the portion of the New Mexico NOL carryforward allocated to SPS. This timing difference reversed when taxable income at the consolidated New Mexico level was sufficient to fully utilize this NOL carryforward.
30. NOL: New Mexico – Valuation Allowance – Due to the short carryforward period for the New Mexico NOL through 2012 (5 years) it is probable that not all of the NOL will be utilized in the current period prior to NOL expiration. Therefore, for GAAP purposes the NOL is reduced by the amount which will be lost to expiration. This timing difference reversed when taxable income at the consolidated New Mexico level was sufficient to utilize this NOL carryforward in the current period or the NOL has expired.
31. NOL: Oklahoma – Xcel Energy Inc. (the parent company of SPS) files a consolidated state income tax return in Oklahoma. Presently, Xcel Energy Inc. is in an NOL carryforward position with respect to the state of Oklahoma, due to consolidated Oklahoma NOLs dating back to 2003. This ADIT item reflects that portion of the Oklahoma NOL carryforward allocated to SPS. This timing difference will reverse when taxable income at the consolidated Oklahoma level is sufficient to utilize this NOL carryforward.
32. Nonplant Excess ADIT Rate Change DTA – This timing difference is the nonplant gross-up on the excess deferred tax balance related to the Tax Cuts and Jobs Act (“TCJA”) that will be amortized back to customers. Amortization periods are determined by the Commission and determine the rate at which portions of this timing difference will reverse.
33. Non-Qualified Pension Plans – See explanation for Line No. 65 on Schedule G-U7.1(HS). This timing difference will reverse when the final payment is made to the last surviving retiree (or dependent) covered by this plan.
34. OCI – Non-Qualified Pension Plans FAS 158 – For book purposes items reported in Other Comprehensive Income (“OCI”) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to unrealized gains or losses for employee non-qualified pensions that are not recoverable by customers. This ADIT amount reflects the taxes on OCI related to these unrealized losses. This timing difference will reverse as losses are realized for book purposes.
35. OCI – Treasury – For book purposes items reported in OCI on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133

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ADIT – Description of Timing Differences

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- (Accounting for Derivative Instruments and Hedging Activities) which are recorded at fair value. This ADIT amount reflects the taxes on OCI related to these types of derivative instruments. This timing difference will reverse as the various “hedging” positions are settled.
36. Performance Recognition Awards – See explanation for Line No. 27 on Schedule G-U7.1(HS). This timing difference will reverse as the plan participants are paid in future periods.
37. Performance Share Plan – See explanation for Line No. 28 on Schedule G-U7.1(HS). This timing difference will reverse as the plan participants are paid in future periods.
38. Post-Employment Benefits – Long Term Disability (FAS 112) – See explanation for Line No. 69 on Schedule G-U7.1(HS). This timing difference will reverse over the remaining life of those employees currently on long-term disability.
39. Post-Employment Benefits – Retiree Medical (FAS 106) – See explanation for Line No. 68 on Schedule G-U7.1(HS). This timing difference will reverse over the remaining life of retirees eligible for “Other Post Retirement Benefits.”
40. Rate Refund – See explanation for Line No. 70 on Schedule G-U7.1(HS). This timing difference will reverse as the various rate filings/proceedings underlying the refunds are settled in a future period.
41. Regulatory Asset/Liability – Transmission Attachment O– See explanation for Line No. 32 on Schedule G-U7.1(HS). This timing difference will reverse in a future period.
- 42/70. Renewable Energy Standard/Credit (RES/REC)– See explanation for Line No. 33 on Schedule G-U7.1(HS). For tax purposes, renewable energy costs are immediately deductible, however for book purposes the costs are deferred as regulatory assets and, once approved through a rate case, are amortized over a period determined within the specified rate case.
43. Section 174 - Section 59(e) Adjustment – See explanation for Line No. 34 on Schedule G-U7.1(HS). This timing difference will reverse in a future period.
44. Severance Accrual – See explanation for Line No. 35 on Schedule G-U7.1(HS). This timing difference will reverse in a future period.
- 45/71. State Tax Deduct Cash vs Accrual – See explanation for Line No. 36 on Schedule G-U7.1(HS). Part of this timing difference will reverse by December of the following year after final payments are made to various states for state income taxes and any return-to-accrual adjustments are recorded. This timing difference will also reverse as the state income tax associated with current period audit adjustments reverse or settle with the state revenue departments. The remaining portion of this timing difference is associated with state income taxes on long-term permanent FIN 48 differences and will reverse when the underlying FIN 48 differences are reversed.

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ADIT – Description of Timing Differences

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46. Texas Margin Tax – For book purposes, per FAS No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP, the Texas Margin Tax is considered an income tax, this ADIT balance reflects the difference between deferred taxes calculated on selected non-plant timing differences at a composite rate incorporating the Texas Margin Tax (apportionment and rate) and deferred taxes calculated on these timing differences at a composite rate excluding the Texas Margin Tax. This timing difference will reverse as underlying selected non-plant differences reverse.
47. Vacation Accrual – See explanation for Line No. 37 on Schedule G-U7.1(HS). This timing difference will reverse as current employees have taken their vacation earned to date.
52. Book Unamortized Cost of Reacquired Debt– See explanation for Line No. 15 on Schedule G-U7.1(HS). Book amortization on the cost of reacquired debt is scheduled to run through 8/15/2047.
53. CIP/DSM-Advertising – See explanation for Line No. 20 on Schedule G-U7.1(HS). Specifically this difference relates to advertising costs associated with corporate demand side management programs that are pre-paid at the beginning of the year and then amortized, for tax purposes these costs are deducted when paid. This timing difference will reverse in the current period.
54. Interest Income/Expense on Disputed Tax – See explanation for Line No. 22 on Schedule G-U7.1(HS). This timing difference will be reversed as outstanding current audit periods become closed and final RAR are issued resulting in either interest on audit adjustments being paid to governments or received from governments.
55. Mark-to-Market Adjustment – See explanation for Line No. 64 on Schedule G-U7.1(HS). This timing difference will reverse as the various “hedging” positions are settled in a future period.
56. Nonplant Excess ADIT Rate Change DTL -This timing difference is the nonplant gross-up on the excess deferred tax balance related to TCJA that will be amortized back to customers. Amortization periods are determined by the Commission and determine the rate at which portions of this timing difference will reverse.
57. OCI - Pension FAS 158 – For book purposes items reported in OCI on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to unrealized gains or losses for employee pensions. This ADIT amount reflects the taxes on OCI related to these unrealized gains. This timing difference will reverse as gains are realized for book purposes.

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ADIT – Description of Timing Differences

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58. Pension Expense – See explanation for Line No. 66 on Schedule G-U7.1(HS). This timing difference will reverse in future periods.
59. Plant – 281 – Income Statement (APB 11) – This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service for pollution control facilities. This accelerated amortization resulting in deferred tax liabilities as reported in FERC account 281. This timing difference will reverse over the book life of the associated pollution control facilities.
60. Plant – 282 – Income Statement (APB 11) – This item reflects ADIT on method/life depreciation differences between all book basis plant in service and all tax basis plant in service (excluding computer software and pollution control). This item also reflects ADIT on originating timing differences for plant acquisition adjustments, AFUDC debt, automotive depreciation capitalized, book capitalized costs (simplified service costs), embedded costs (Section 174 Expenditures), interest income on pollution control bonds, ITC basis differences normalized, pensions & benefits capitalized for book, payroll taxes capitalized, property taxes capitalized, Asset Depreciation Range repair allowance, repair expense, sales taxes capitalized, and tax capital leases. These plant related depreciation and basis differences are for the most part decreases to taxable income resulting in deferred tax liabilities as reported in FERC account 282. Both method/life and originating timing differences will be reversed over time through book depreciation expense that is allocated to these depreciation and basis differences in the deferred tax calculation (i.e., over the remaining book life of depreciable assets).
61. Plant – 283 – Income Statement (APB 11) – This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service for computer software only. This item also reflects ADIT on originating timing differences for computer software expensed for tax purposes but capitalized for book purposes. These “non-plant” depreciation and basis differences are decreases to taxable income resulting in deferred tax liabilities as reported in FERC account 283. Both method/life and originating timing differences will be reversed over time through book computer software amortization expense that is allocated to these depreciation and basis differences in the deferred tax calculation (i.e., over the remaining book life of computer software).
62. Plant Other Flowthrough - 282 (FAS 109) – For book purposes, per FAS No. 109 (Accounting for Income Taxes), regulated enterprises are required to record accumulated deferred taxes on all temporary differences, whether flowed through or normalized. Therefore, this item reflects ADIT on temporary differences previously flowed through based on revenue requirement impact (i.e., “grossed-up” for taxes). This timing is being amortized over regulatory approved periods.
63. Plant AFUDC Equity (FAS 109) – Historically, allowance for funds used during construction (“AFUDC”) equity capitalized to plant in service has been treated as a

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ADIT – Description of Timing Differences

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- permanent difference – both in the initial capitalization and when book depreciation on the book higher basis is recorded. However, per FAS No. 109 (Accounting for Income Taxes), regulated enterprises are now required to record accumulated deferred taxes on AFUDC equity. Therefore, this item reflects ADIT on AFUDC equity capitalized to plant in service based on revenue requirement impact (i.e., “grossed-up” for taxes). This timing difference will be reversed over time through book depreciation expense that is allocated to AFUDC equity in the deferred tax calculation.
64. Prepaid Advertising – See explanation for Line No. 29 on Schedule G-U7.1(HS). This timing difference will reverse in the current period.
65. Rate Case/Restructuring Expense – See explanation for Line No. 30 on Schedule G-U7.1(HS). This timing difference will reverse in the current period.
66. Rate Change on FIN48 Temporary Items – This adjustment represents the federal TCJA rate change applied to temporary uncertain tax positions as reflected as a component of income tax expense.
67. Regulatory Asset – Miscellaneous – See explanation for Line No. 72 on Schedule G-U7.1(HS). This timing difference will reverse in a future period.
68. Regulatory Asset - New Mexico NOx Expense– See explanation for Line No. 71 on Schedule G-U7.1(HS). This timing difference will reverse in a future period, and is undetermined at this time.
69. Regulatory Asset – Texas Surcharge – See explanation for Line No. 73 on Schedule G-U7.1(HS). This timing difference will reverse in a future period, and is undetermined at this time.

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Adjustments to ADIT

**Line
No.**

3. Bad Debts – See explanation for Line No. 53 on Schedule G-U7.1(HS) – Not included in Cost of Service.
4. CIP/DSM – See explanation for Line No. 56 on Schedule G-U7.1(HS). – Not included in Cost of Service.
5. Contributions Carryover - See explanation for Line No. 55 on Schedule G-U7.1(HS). – Not included in Cost of Service.
6. Contributions Carryover – Kansas Only - See explanation for Line No. 6 on Schedule G-U7.4a. – Not Texas related.
7. Contributions Carryover – Kansas Only V/A - See explanation for Line No. 7 on Schedule G-U7.4a. – Not Texas related.
8. Contributions Carryover – New Mexico Only - See explanation for Line No. 8 on Schedule G-U7.4a. – Not Texas related.
9. Contributions Carryover – New Mexico Only V/A - See explanation for Line No. 9 on Schedule G-U7.4a. – Not Texas related.
10. Credit: Electric Vehicle – Fed DIT Only – See explanation for Line No. 10 on Schedule G-U7.4a - ADIT is full credit value.
11. Credit: ITC Grant – Fed DIT Only – See explanation for Line No. 11 on Schedule G-U7.4a – Not in Cost of Service.
12. Credit: New Hire Retention – Fed DIT Only – See explanation for Line No. 12 on Schedule G-U7.4a – ADIT is full credit value.
13. Credit: Research & Experimentation Credit – Fed DIT Only – See explanation for Line No. 13 on Schedule G-U7.4a – ADIT is full credit value.
14. Credit: Wind – Fed DIT Only – See explanation for Line No. 14 on Schedule G-U7.4a – ADIT is full credit value.
15. Deferred Compensation Plan Reserve – See explanation for Line No. 18 on Schedule No. G-U7.1(HS) – Not included in Cost of Service.
16. Deferred Fuel Costs – See explanation for Line No. 19 on Schedule G-U7.1(HS) – Not included in Cost of Service.
17. Employee Incentive Plans – See explanation for Line No. 57 on Schedule G-U7.1(HS) – ADIT calculated at composite statutory tax rate.
18. Environmental Remediation – See explanation for Line No. 58 on Schedule G-U7.1(HS) – ADIT calculated at composite statutory tax rate.
19. Fuel Tax Credit – Income Add Back – See explanation for Line No. 112 on Schedule G-U7.1(HS) – ADIT calculated at composite statutory tax rate.

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Adjustments to ADIT

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20. Interest Income/Expense on Disputed Tax – See explanation for Line No. 22 on Schedule G-U7.1(HS) – Not included in Cost of Service.
21. Inventory Reserve – See explanation for Line No. 63 on Schedule G-U7.1(HS) – ADIT calculated at composite statutory tax rate.
22. Plant 190 - Income Statement (APB 11) – See explanation for Line No. 22 on Schedule G-U7.4a – ADIT calculated at composite statutory tax rate.
23. Plant Other Flowthrough - 190 (FAS 109) – See explanation for Line No. 23 on Schedule G-U7.4a – The offset to this ADIT is a Regulatory Liability that is not included in Rate Base.
24. Federal & State Unamortized ITC (FAS 109) – See explanation for Line No. 24 on Schedule G-U7.4a – The offset to this ADIT is a Regulatory Liability that is not included in Rate Base.
25. Litigation Reserve – See explanation for Line No. 23 on Schedule G-U7.1(HS) – ADIT calculated at composite statutory tax rate.
26. NOL: Federal – Non-Utility – See explanation for Line No. 60 on Schedule G-U7.1(HS) - Not in Cost of Service.
27. NOL: Federal – Electric – See explanation for Line No. 59 on Schedule G-U7.1(HS) – Separately calculated in Cost of Service.
28. NOL: Kansas – See explanation for Line No. 28 on Schedule G-U7.4a – Not Texas related.
29. NOL: New Mexico – See explanation for Line No. 29 on Schedule G-U7.4a – Not Texas related.
30. NOL: New Mexico – Valuation Allowance – See explanation for Line No. 30 on Schedule G-U7.4a – Not Texas related.
31. NOL: Oklahoma – See explanation for Line No. 31 on Schedule G-U7.4a – Not Texas related.
32. Nonplant Excess ADIT Rate Change DTA – See explanation for Line No. 32 on Schedule G-U7.4a - ADIT gross-up calculated as of date of the Tax Cuts and Jobs Act (“TCJA”) enactment.
33. Non-Qualified Pension Plans – See explanation for Line No. 65 on Schedule G-U7.1(HS) – Not included in Cost of Service.
34. OCI - Non-Qualified Pension Plans FAS 158 – See explanation for Line No. 34 on Schedule G-U7.4a – The offset to this ADIT is to an OCI account that is not included in Rate Base.

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Adjustments to ADIT

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- 35. OCI – Treasury – See explanation for Line No. 35 on Schedule G-U7.4a – The offset to this ADIT is to an OCI account that is not included in Rate Base.
- 36. Performance Recognition Awards – See explanation for Line No. 27 on Schedule G-U7.1(HS) – ADIT calculated at composite statutory tax rate.
- 37. Performance Share Plan – See explanation for Line No. 28 on Schedule G-U7.1(HS) – Not included in Cost of Service.
- 38. Post-Employment Benefits - Long Term Disability (FAS 112) – See explanation for Line No. 69 on Schedule G-U7.1(HS) – ADIT calculated at composite statutory tax rate.
- 39. Post-Employment Benefits - Retiree Medical (FAS 106) – See explanation for Line No. 68 on Schedule G-U7.1(HS) – ADIT calculated at composite statutory tax rate.
- 40. Rate Refund – See explanation for Line No. 70 on Schedule G-U7.1(HS) – Not included in Cost of Service.
- 41. Regulatory Asset/Liability - Transmission Attachment O – See explanation for Line No. 32 on Schedule G-U7.1(HS) – Not included in Cost of Service.
- 42/70. Renewable Energy Standard/Credit (RES/REC) – See explanation for Line No. 33 on Schedule G-U7.1(HS) – Not included in Cost of Service.
- 43. Section 174 - Section 59(e) Adjustment – See explanation for Line No. 34 on Schedule G-U7.1(HS) – Not included in Cost of Service.
- 44. Severance Accrual - See explanation for Line No. 35 on Schedule G-U7.1(HS) – ADIT calculated at composite statutory tax rate.
- 45/71. State Tax Deduction Cash vs Accrual – See explanation for Line No. 36 on Schedule G-U7.1(HS) – Not included in Cost of Service (Note that FIN 48 and audit adjustments are considered out of period).
- 46. Texas Margin Tax – See explanation for Line No. 46 on Schedule G-U7.4a – For this rate case, the Texas Franchise Tax is included in the income tax calculation; this adjustment is the rate change or FAS 109 adjustment made to accumulated deferred income taxes.
- 47. Vacation Accrual – See explanation for Line No. 37 on Schedule G-U7.1(HS) – Not included in Cost of Service.
- 52. Book Unamortized Cost of Reacquired Debt – See explanation for Line No. 15 on Schedule G-U7.1(HS) – ADIT calculated at composite statutory tax rate.
- 53. CIP/DSM-Advertising – See explanation for Line No. 20 on Schedule G-U7.1(HS) – ADIT calculated at composite statutory tax rate.

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54. Interest Income/Expense on Disputed Tax – See explanation for Line No. 22 on Schedule G-U7.1(HS) – Not included in Cost of Service.
55. Mark-to-Market Adjustment – See explanation for Line No. 64 on Schedule G-U7.1(HS) – Not included in Cost of Service.
56. Nonplant Excess ADIT Rate Change DTL – See explanation for Line No. 56 on Schedule G-U7.4a – ADIT gross-up calculated at date of TCJA enactment.
57. OCI - Pension FAS 158 – See explanation for Line No. 57 on Schedule G-U7.4a – The offset to this ADIT is to an OCI account that is not included in Rate Base.
58. Pension Expense – See explanation for Line No. 66 on Schedule G-U7.1(HS) – ADIT calculated at composite statutory tax rate.
59. Plant – 281 – Income Statement (APB 11) – Pollution Control – See explanation for Line No. 59 on Schedule G-U7.4a – ADIT calculated at composite statutory tax rate and Update Period activity.
60. Plant – 282 – Income Statement (APB 11) – Plant Related – See explanation for Line No. 60 on Schedule G-U7.4a – Eliminate non-utility property, adjustment for unblending of depreciation, and ADIT calculated at composite statutory tax rate and adjustment for extension of bonus depreciation and Update Period activity.
61. Plant – 283 – Income Statement (APB 11) - Software – See explanation for Line No. 61 on Schedule G-U7.4a – ADIT calculated at composite statutory tax rate and Update Period activity.
62. Plant Other Flow Through – 282 (FAS 109) – See explanation for Line No. 62 on Schedule G-U7.4a – The offset to this ADIT is a Regulatory Asset that is not included in Rate Base.
63. Plant AFUDC Equity (FAS 109) – See explanation for Line No. 63 on Schedule G-U7.4a – The offset to this ADIT is a Regulatory Asset that is not included in Rate Base.
64. Prepaid Advertising – See explanation for Line No. 29 on Schedule G-U7.1(HS) – Not in Cost of Service.
65. Rate Case/Restructuring Expense – See explanation for Line No. 30 on Schedule G-U7.1(HS) – The portion not Texas related was eliminated and the Texas portion of ADIT was calculated at the composite statutory tax rate.
66. Rate Change on FIN48 Temporary Items – See explanation for Line No. 66 on Schedule G-U7.4a – Not included in Cost of Service
67. Regulatory Asset - Miscellaneous – See explanation for Line No. 72 on Schedule G-U7.1(HS) – Not included in Cost of Service.
68. Regulatory Asset - New Mexico NOx Expense – See explanation for Line No. 71 on Schedule G-U7.1(HS) – Not Texas related.

Southwestern Public Service Company

Adjustments to ADIT

**Line
No.**

69. Regulatory Asset – Texas Surcharge – See explanation for Line No. 73 on Schedule G-U7.1(HS) – Not in Cost of Service.

Southwestern Public Service Company

**Analysis of Updated Test Year FIT & Requested FIT
Tax Method 2**

Line No.		Updated Test Period	Amount Requested
1	Gross Revenue Requirement	\$ 1,838,529,118 ⁽¹⁾	\$ 783,135,322
2	Less Cost of Services Items:		
3	Fuel Expense	\$ (699,551,185) ⁽¹⁾	\$ (44,349,472)
4	Other O & M Expense	(523,798,959) ⁽¹⁾	(288,738,837)
5	Depreciation and Amortization	(219,400,111) ⁽¹⁾	(170,318,177)
6	Taxes Other Than Income	(70,107,656) ⁽¹⁾	(53,841,655)
7	Interest on Customer Deposits	-	
8	Consolidated Tax Adjustment	-	
9	Less: Deductions Not Included Cost of Service:		
10	Interest Expense on Debt		
11	(Including amount capitalized)	\$ (80,668,875) ⁽¹⁾	\$ (50,858,050)
12	Additional Tax Depreciation	(154,709,024) ⁽¹⁾	(107,855,860)
13	Capitalized Taxes		
14	Other Additions/(Deductions):		
15	Contribution Carryover	(155,905) ⁽²⁾	
16	Deferred Fuel Costs	13,297,883 ⁽²⁾	
17	Federal NOL	(146,265,561) ⁽²⁾	(72,466,737)
18	Pension Expense	(3,851,027) ⁽²⁾	(3,572,412)
19	Renewable Energy Standard/Credit	7,717,049 ⁽²⁾	
20	State Income Taxes	(3,889,036) ⁽³⁾	
21	Other (Non-Plant Related not itemized)	30,647,873 ⁽²⁾	8,865,878
22			
23	Add Taxable Income Not Included in Cost of Service:		
24	Other Income - Non-Operating	\$ 29,894,356 ⁽¹⁾	
25	Rate Refund	(59,354) ⁽²⁾	
26			
27	Less: State Tax Adjustments:		
28	Federal NOL	\$ 146,265,561	
29	State Income Taxes	3,889,036 ⁽³⁾	
30	State Cash vs Accrual	(2,403,909)	
31			
32	State Taxable Income	\$ 165,380,275	
33	State Statutory Tax Rate	0.4287%	0%
34	Current State Income Taxes Before Credits & Adjustments	\$ 708,974	
35	Less: Texas Gross Margin Tax	3,593,229	
36	Texas R&E Credit	(465,344)	
37	Plant Only Liab Adjust	52,176	
38	Current State Income Taxes	\$ 3,889,036	\$ -
39			
40	Federal Taxable Income	\$ 17,629,587	
41	Federal Tax Rate	21.0000%	22.1104%
42	Current Federal Income Taxes Before Credits & Adjustments	\$ 3,702,213	\$ -
43	Less: Amortization of Investment Tax Credits	(52,421) ⁽⁴⁾	(27,622)
44	Plant Only Liab Adjust	746,738 ⁽⁵⁾	
45	Jobs Creation Act Production Deduction Impact	-	
46	Texas Gross Margin Tax	(598,837)	-
47	Current Federal Income Taxes	\$ 3,797,694	\$ (27,622)
48			
49	Current Federal & State Income Taxes	\$ 7,686,729	\$ (27,622)
50			
51	Deferred Income Taxes:		
52	Debits	\$ 82,111,653 ⁽⁶⁾	\$ 38,514,898
53	Credits (Includes R&E Credits Reclassed to Deferred)	(56,290,773) ⁽⁷⁾	(9,320,066)
54	Total Deferred Income Taxes	\$ 25,820,880	\$ 29,194,832
55			
56	Total Requested Income Taxes	\$ 33,507,609	\$ 29,167,211

⁽¹⁾ Source per G-U7.6 workpaper - summary of Southwestern Public Service Company Regulatory Combined Operating Statements.

⁽²⁾ Refer to detail on G-U7.6a, lines 30 - 78, under column titled "Basis Addition/(Deduction)."

⁽³⁾ State Income Taxes:

61	State Income Tax on Current Year Activity	\$ (6,292,945)
62	State Deduction Cash vs Accrual (Schedule G-U7.6a, Line 72)	2,403,909
63		\$ (3,889,036)

⁽⁴⁾ Refer to Schedule G-U7.1a(HS), line 31.

⁽⁵⁾ Refer to Schedule G-U7.1(HS), line 86.

⁽⁶⁾ Refer to detail on G-U7.6a, line 79 & 86, under column titled "Deferred Tax Provision FERC Acct. 410."

⁽⁷⁾ Refer to detail on G-U7.6a, line 79 & 86, under column titled "Deferred Tax Provision FERC Acct. 411."

Southwestern Public Service Company

Analysis of Deferred Income Taxes

Line No.	Item Deferred	Updated Test Period Amount Booked				Amount Requested ⁽²⁾	
		Basis Addition/ (Deduction)	Deferred Tax Provision FERC Acct. 410	Deferred Tax Reversal FERC Acct. 411	Total Deferred Taxes	Basis Addition/ (Deduction)	Total Deferred Income Taxes
1	Plant Related						
2	Allowance for Funds Used During Construction ("AFUDC") Debt	\$ (10,052,548)					
3	Allowance for Funds Used During Construction ("AFUDC") Equity	(23,979,960)					
4	Amortization of computer software	7,256,136					
5	Amortization of Hydro License (Water Rights)	-					
6	Amortization of limited term plant	3,196,446					
7	Amortization of pollution control facilities	-					
8	Avoided cost interest	20,657,148					
9	Book Depreciation Provision - Normalized	179,416,820					
10	Book Depreciation Provision - Permanent (1)	4,156,039					
11	Capitalization of Software Expense - Books	179,247					
12	Clearing Account Book Expense	5,299,386					
13	Contributions in Aid of Construction	15,783,884					
14	Cost of Removal	(33,730,914)					
15	ESOP Dividends Capitalized	706,611					
16	Gain/(Loss) on Disposition of Assets (Tax)	(1,838,137)					
17	(Gain)/Loss on Disposition of Assets (Book)	(73,373)					
18	Internally Developed Software	(167,007)					
19	Pension & Benefits Capitalized	(221,385)					
20	Repair Expenditures	(47,038,595)					
21	Section 174 Expenditures	(19,300,000)					
22	Tax Depreciation	(254,993,703)					
23	Recoverable Meters Provision	34,898					
24	Plant Related - Total Permanent	\$ (19,823,921)				\$ (9,585,543)	\$ 16,022,101
25	Plant Related - Total Temporary	(134,885,086)				(98,270,317)	
26	Sub-Total Plant Related	\$ (154,709,007)	\$ 21,456,065	\$ (4,286,373)	\$ 17,169,692	\$ (107,855,860)	\$ 16,022,101
27	Add: South Georgia Catch-up Deferred Taxes	-				-	-
28	Total Plant Related	\$ (154,709,007)	\$ 21,456,065	\$ (4,286,373)	\$ 17,169,692	\$ (107,855,860)	\$ 16,022,101
29							
30	Non-Plant Related						
31	Bad Debts	\$ (386,684)	\$ 127,209	\$ (47,199)	\$ 80,010	\$ -	\$ -
32	Book Unamortized Cost of Reacquired Debt	807,614	28	(167,215)	(167,187)	425,547	(400,830)
33	Contributions Carryover	(155,905)	90,259	(57,958)	32,301	-	-
34	Credit: Research & Experimentation	-	314,481	(1,287,657)	(973,176)	-	(434,147)
35	Credit: Wind	-	-	(303,725)	(303,725)	-	-
36	Deferred Compensation Plan Reserve	665,033	30,192	(167,847)	(137,655)	-	-
37	Deferred Fuel Costs	13,297,883	4,725,740	(7,476,589)	(2,750,849)	-	-
38	Deferred Revenue (ITC Grant Accounting)	(11,988)	-	-	-	-	-
39	Demand Side Management	(794,840)	164,573	(92)	164,481	-	-
40	Demand Side Management - Advertising	191,757	18,914	(58,631)	(39,717)	-	-
41	Employee Incentive Plans	(163,938)	436,396	(402,550)	33,846	76,430	45,578
42	Environmental Remediation	(14,542)	3,011	(0)	3,010	(8,456)	2,936
43	Federal NOL Benefit - DIT NR	(2,045,560)	429,571	(3)	429,568	-	-
44	Federal NOL Benefit - DIT Oper	(144,220,001)	30,286,200	-	30,286,200	(72,466,737)	16,334,897
45	Interest Income/Expense on Disputed Tax	170,895	326	(35,710)	(35,383)	-	-
46	Inventory Reserve	(68,090)	14,098	-	14,098	(35,878)	12,438
47	Litigation Reserve	125,000	27,813	(53,606)	(25,793)	65,865	(14,735)
48	Lobbying Expenses	781,240	-	-	-	-	-
49	Mark-to-Market Adjustment	(153,608)	127,007	(95,202)	31,805	-	-
50	Meals and Entertainment	30,716	-	-	-	150,410	-
51	New Mexico NOL	-	-	(346,656)	(346,656)	-	-
52	Nonplant ADIT Rate Change	-	7,399,304	(21,094,163)	(13,694,859)	-	-
53	Non-Qualified Pension Plan	(9,390)	32,764	(30,824)	1,940	(0)	-
54	OCI - Non-Qualified Pension Plan (FAS 158)	-	63	-	63	-	-
55	OCI - Treasury	-	71	-	71	-	-
56	Penalties	42,462	-	-	-	-	-
57	Pension Expense	(3,851,027)	3,964,486	(3,167,099)	797,388	(3,572,412)	(1,293,083)
58	Performance Recognition Awards	9,279	-	(1,922)	(1,922)	5,590	(22,369)
59	Performance Share Plan	209,427	34,477	(77,867)	(43,390)	-	-
60	Post Employment Benefit - Retiree Medical	(748,846)	155,047	(24)	155,023	(327,481)	286,848
61	Post Employment Benefit - Long Term Disability	(183,185)	37,928	(6)	37,922	(69,762)	27,398
62	Prepaid Advertising	199,071	17,828	(59,060)	(41,231)	-	-
63	Regulatory Asset - New Mexico NOx Expense	(2,340)	485	-	485	-	-
64	Rate Case / Restructuring Expense	16,757,527	8,183	(3,478,165)	(3,469,981)	8,488,528	(2,208,671)
65	Rate Refund	(59,354)	3,333,243	(3,320,956)	12,287	-	-
66	Regulatory Asset / Liability - Transmission Attachment O	7,421,124	443,543	(1,979,168)	(1,535,624)	-	-
67	Regulatory Asset - Miscellaneous	(6,866,739)	1,620,234	(198,421)	1,421,813	-	-
68	Regulatory Asset - Texas Surcharge	(1,757,993)	1,050,714	(686,751)	363,963	-	-

Southwestern Public Service Company

Analysis of Deferred Income Taxes

Line No.	Item Deferred	Updated Test Period Amount Booked				Amount Requested ⁽²⁾	
		Basis Addition/ (Deduction)	Deferred Tax Provision FERC Acct. 410	Deferred Tax Reversal FERC Acct. 411	Total Deferred Taxes	Basis Addition/ (Deduction)	Total Deferred Income Taxes
69	Renewable Energy Standard/Credit (RES/REC)	7,717,049	227	(1,597,800)	(1,597,573)	-	-
70	Section 174 - Section 59e Adjustment	13,934,652	462	(2,885,142)	(2,884,680)	-	-
71	Severance Accrual	34,245	-	(7,090)	(7,090)	20,631	(4,562)
72	State Tax Deduction Cash vs Accrual	2,403,909	22,351	(527,253)	(504,902)	-	-
73	Suites / Entertainment Expense	(6,659)	-	-	-	-	-
74	Texas Margin Tax	-	(233,788)	29,307	(204,482)	73,465	1,014,759
75	Vacation Accrual	65,686	109,436	(123,015)	(13,579)	-	-
76	Fuel Tax Credit - Inc Addback	-	-	-	-	990	(51)
77	Texas R&E Credit	-	-	-	-	-	(173,676)
78	Plant Adjustment for Accrual Only	(2,032,921)	-	-	-	-	-
79	Total Non-Plant Related	(98,669,042)	\$ 54,792,876	\$ (49,706,060)	\$ 5,086,816	\$ (67,173,272)	\$ 13,172,731
80							
81	Total Plant and Non-Plant	\$ (253,378,049)	\$ 76,248,941	\$ (53,992,433)	\$ 22,256,508	\$ (175,029,132)	\$ 29,194,832
82							
83	Deferred Reconciling Items						
84	Add: Out of Period Federal Deferred Income Taxes		\$ 27,292,648	\$ (22,830,186)	\$ 4,462,462	\$ -	\$ -
85	FIN 48 Federal Deferred Income Taxes		882,056	(3,335,879)	(2,453,822)	-	-
86	State Only Deferred Income Taxes		6,847,780	(3,414,735)	3,433,045	-	-
87							
88	Total Company Deferred Taxes		\$ 111,271,424	\$ (83,573,232)	\$ 27,698,193	\$ (175,029,132)	\$ 29,194,832

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

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

Southwestern Public Service Company

Analysis of Additional Depreciation Requested
July 1, 2018 through June 30, 2019

Line No.		Updated Test Year	Update Period Adjustments	Updated Test Year Adjusted	Updated Test Year Amount Requested ⁽¹⁾
1	Timing Differences - Normalized	\$ 213,910,707	\$ -	\$ 213,910,707	\$ 118,503,495
2	Timing Differences - Permanent	5,363,012	-	5,363,012	2,907,634
3	Timing Differences - Total	\$ 219,273,719	\$ -	\$ 219,273,719	\$ 121,411,129

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

Southwestern Public Service Company

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

Line No.		Test Period	Total Requested
1	Return	(1) \$ 322,057,954 (15)	\$ 196,719,971
2			
3	Additions/(Deductions)		
4	Interest	(2) \$ (80,668,875) (15)	\$ (50,858,050)
5	Amortization of ITC	(3) (52,421) (15)	(27,622)
6	Amortization of Excess DFIT	-	-
7	Preferred Dividend Exclusion	-	-
8	Jobs Creation Act Production Deduction Impact	-	-
9	Other:		
10	Electric Vehicle Credit	(4) -	-
11	Excess Deferred Taxes (Federal Only)	(5) (118,035,534)	(35,393,436)
12	Wind Credit	(6) (1,446,310)	-
13	Plant - Deferred Clean-up (Federal Only)	(7) (226)	-
14	Plant Only Liab Adjust (Federal Only)	(8) 4,605,103	-
15	R&E Credit	(9) (5,683,381) (15)	(1,963,542)
16	State Income Taxes	(10) 25,535,338 (15)	3,804,014
17	OCI Rate Change	(2,376)	-
18	State Income Taxes - Rate Adjustment	(11) - (15)	0
19	Add:		
20	Additional Charitable Contribution	(12) \$ -	\$ -
21	Additional Depreciation	(12) (29,147)	-
22	AFUDC Equity	(12) (18,832,693)	-
23	Club Dues	(12) -	-
24	Deferred Revenue (ITC Grant Accounting)	(12) (11,988)	-
25	Depletion on Royalty Income	(12) -	-
26	Lobbying Expenses	(12) 781,240	-
27	Meals & Entertainment	(12) 30,716 (15)	150,410
28	Penalties	(12) 42,462	-
29	Suite/Entertainment Tickets	(12) (6,659)	-
30	Plant Adj for Accrual Only	(12) (2,032,921)	-
31	Jobs Creation Act Production Tax Deduction	(13) -	-
32	Other Plant Permanent	(14) - (15)	(9,585,543)
33	Rounding	(644)	-
34	Taxable Component of Return	\$ 126,249,638	\$ 102,846,202
35	Tax Factor (1/(1-.21)(.21))	0.26582278	0.28386885
36	Total Income Taxes Before Adjustments	\$ 33,560,030	\$ 29,194,833
37			
38	Amortization of ITC	\$ (52,421)	\$ (27,622)
39	R&E Credit		
40	Jobs Creation Act Production Deduction Impact		
41	Total Income Taxes	\$ 33,507,609	\$ 29,167,211
42			
43			
44	(1) See Schedule G-U7.6, sum Lines 1 through 6, plus Line 24, minus Line 56		
45	(2) See Schedule G-U7.6, Line 11		
46	(3) See Schedule G-U7.6, Line 43		
47	(4) Pre-Tax Electric Vehicle Credit Amount = N/A		
48	(5) Pre-Tax Excess Deferred Taxes (Federal Only) Amount = Plant (\$11,092,603) / 21% + Non-Plant (\$13,694,859) / 21%		
49	(6) Pre-Tax Wind Credit Amount = (\$303,725) / 21%		
50	(7) Pre-Tax Plant - Deferred Clean-up (Federal Only) Amount = (\$48) / 21%		
51	(8) Pre-Tax Plant Only Liab Adjust (Federal Only) Amount = \$967,072 / 21%		
52	(9) Pre-Tax R&E Credit Amount = (\$1,193,510) / 21%		
53	(10) See Schedule G-U7.1a, sum Line 35, divided by 21%		
54	(11) State Income Taxes - Rate Adjustment = N/A		
55	(12) See Schedule G-U7.1a, Lines 15 - 25		
56	(13) Jobs Creation Act Production Tax Deduction Amount = N/A		
57	(14) Other Plant Permanent Amount = N/A		
58	(15) Refer to Attachment APF-RR-1.		

Southwestern Public Service Company

Amortization of Protected and Unprotected Excess Deferred Taxes

Southwestern Public Service Company (“SPS”) is requesting a decrease to tax expense totaling \$(2,122,988.60) prior to being grossed up for taxes for the Updated Test Year (July 1, 2018 through June 30, 2019). Refer to Schedule G-U7.9a(HS) for a detailed calculation of the requested amount. This amount represents the Texas portion of plant related excess federal deferred taxes as calculated on both method/life differences and basis adjustments using the Average Rate Assumption Method (“ARAM”). These excess deferred taxes are driven by a composite tax rate of 22.1104 percent.

Schedule G-U7.9a(HS)

Pages 1 through 1

Are

Highly Sensitive Information

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

Southwestern Public Service Company

Taxes Other Than Income Taxes

Line No.	Description	WP Ref.	Actual Taxes Paid In Calendar Year ^(A)				Updated Test Year Expense ^(B)	Adjustments	Total Adjusted Taxes
			2013	2014	2015	2016	2017		
1	Non Revenue-Related								
2	Ad Valorem:								
3	Texas		\$ 22,549,971	\$ 24,710,357	\$ 27,362,581	\$ 30,096,476	\$ 33,177,780	\$ 34,485,929	\$ 7,795,889 \$ 42,281,818
4	Other States		4,643,388	5,335,368	6,469,211	7,980,440	9,123,253	11,201,227	2,058,180 13,259,407
5	Total Ad Valorem	APF-RR-U2, pg. 11, ln. 386	\$ 27,193,360	\$ 30,045,725	\$ 33,831,792	\$ 38,076,916	\$ 42,301,033	\$ 45,687,156	\$ 9,854,069 \$ 55,541,225
6	Payroll Taxes:								
7	FICA		\$ 7,504,950	\$ 7,850,716	\$ 8,102,717	\$ 8,333,244	\$ 8,474,474	\$ 8,483,748	\$ 8,483,748
8	FUTA		56,877	64,621	55,916	55,758	55,813	55,808	55,808
9	SUTA		150,856	140,522	134,764	116,292	118,255	93,598	93,598
10	Total Payroll	APF-RR-U2, pg. 11-12, ln. 387, 397	\$ 7,712,683	\$ 8,055,859	\$ 8,293,397	\$ 8,505,294	\$ 8,648,542	\$ 8,633,154	\$ (477,279) \$ 8,155,875
11	Franchise:								
12	Texas ⁽¹⁾		\$ -	\$ -					
13	Other States	APF-RR-U2, pg. 11, ln. 390-392	9,783	13,844	20,000	20,000	20,000	20,000	\$ 20,000
14	Environmental Tax								
15	Other Taxes:								
16	Sales & Use Tax	APF-RR-U2, pg. 11, ln. 390-392	\$ (10,813)	\$ 55,087	\$ (41,722)	\$ 139,515	\$ 88,479	\$ 653,407	\$ (1,030) \$ 652,376
17	Other								
18									
19	Subtotal All Above		\$ 34,905,013	\$ 38,170,515	\$ 42,103,467	\$ 46,741,725	\$ 51,058,054	\$ 54,993,716	\$ 9,375,760 \$ 64,369,476
20									
21	Revenue-Related								
22	State Gross Receipts:								
23	Texas	APF-RR-U2, pg. 11, ln. 389	\$ 5,784,270	\$ 6,362,840	\$ 6,418,607	\$ 5,814,610	\$ 6,241,217	\$ 6,250,624	\$ 1,842,817 \$ 8,093,441
24	Other States								
25	Local Gross Receipts: ⁽²⁾								
26	Texas	APF-RR-U2, pg. 11, ln. 388	8,843,904	9,351,476	9,030,822	8,513,913	9,346,663	8,863,316	2,337,097 \$ 11,200,413
27	Other States								
28	PUC Assessment:								
29									
30	Subtotal		\$ 14,628,174	\$ 15,714,316	\$ 15,449,429	\$ 14,328,523	\$ 15,587,880	\$ 15,113,940	\$ 4,179,914 \$ 19,293,854
31									
32	Total Taxes Other Than Income Taxes	APF-RR-U2, pg. 12, ln. 398	\$ 49,533,186	\$ 53,884,830	\$ 57,552,896	\$ 61,070,248	\$ 66,645,934	\$ 70,107,656	\$ 13,555,674 \$ 83,663,330

Southwestern Public Service Company

Taxes Other Than Income Taxes

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

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

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

^(B) This column is displayed in total because the expense accrual for the three types of payroll taxes are not calculated separately. This amount is also included in schedules G-U1.1 & G-U1.6.

Ad Valorem:

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

Payroll Taxes:

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

State Franchise:

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

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

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

State Gross Receipts Tax:

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

Local Gross Receipts (City Rental/Franchise):

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

Southwestern Public Service Company

Ad Valorem Taxes and Plant Balances

Line No.	Description	2015					2016		2017		2018		6 Months Ended June 30, 2019		Updated Test Year July 1, 2018 through June 30, 2019	
1	Ad Valorem Taxes Paid	\$		33,293,081	\$	35,322,036	\$	40,804,582	\$	43,207,647	\$	26,140,179	\$	44,855,181		
2	Discounts Taken			175,336		176,043		191,826		198,827		-		198,827		
3	Penalties Paid			-		-		-		-		-		-		
4	Plant Balances as of January 1			5,610,695,340		6,166,032,014		6,617,261,999		7,112,821,473		8,423,526,238		N/A		

Southwestern Public Service Company

Below the Line Expenses

Line No.	FERC Acct.	Description	Updated Test Year Amount (July 1, 2018 through June 30, 2019)	Adjustment	Adjusted Below the Line Expenses
1	426.1	Donations	\$ 1,344,408	\$ -	\$ 1,344,408
2	426.2	Life Insurance	(61,543)	-	(61,543)
3	426.3	Penalties	58,392	-	58,392
4	426.4	Expenditures for Certain Civic, Political and Related Activities	574,891	-	574,891
5	426.5	Other Deductions	231,464	-	231,464
6		Total Below the Line Expenses	\$ 2,147,611	\$ -	\$ 2,147,611

Notes: These expenses were removed from the cost of service. Please refer to Attachment APF-RR-U2.

Southwestern Public Service Company is not requesting any expenses from Federal Energy Regulatory Commission ("FERC") Account 426, other than those detailed on Schedule G-U4.

Southwestern Public Service Company

Regulatory Commission Expense

Line No.	Description	Docket No.	Updated Test Year Amount	Company Adjustment	Company Request
1	Texas PUCT Assessment		\$ 1,401,564	137,064	\$ 1,538,628
2	TX Rate Case Expenses	Docket No. 43695	(0)	(1,666,202)	(0)
3	TX Rate Case Expenses	Docket No. 45524	1,666,202	(237,995)	-
4	TX Rate Case Expenses	Docket No. 47527	237,995		-
5	TX Rate Case Expenses	Instant Docket	0	4,586,450	4,586,450
6	TX Misc. Commission Expenses	Docket Nos. 47857 & 48498	0	42,646	42,646
7	TX Misc. Commission Expenses	Docket No. 46901	2,270	(236,503)	2,270
8	TX Misc. Commission Expenses	Docket No. 47588	236,503		-
9	TX Misc. Commission Expenses	Docket No. 48017	1,353		1,353
10	TX Misc. Commission Expenses	Docket No. 48625	7,207		7,207
11	TX Misc. Commission Expenses	Docket No. 48718	40,720		40,720
12	TX Misc. Commission Expenses	Docket No. 48847	151,352	80,215	231,567
13	TX Misc. Commission Expenses	Docket No. 48886	0	7,077	7,077
14	TX Misc. Commission Expenses	Docket No. 48973	0	1,808,425	1,808,425
15	TX Misc. Commission Expenses	Docket No. 49616	0	264,100	264,100
16	TX Misc. Commission Expenses	D-1-GN-18-00208 (Court Appeal of 46901)	29,554		29,554
17	TX Misc. Expenses	Various	4,870	177,925	182,795
18	NM Commission Assessment		2,120,479		2,120,479
19	NM Rate Case	Case Nos. 15-00139-UT & 15-00296-UT 2015	110,109		110,109
20	NM Rate Case	Case No. 16-00269-UT	1,074,671		1,074,671
21	NM Rate Case	Case No. S-1-SC-36466	61,415		61,415
22	NM Rate Case	Case No. 17-00255-UT	837,670		837,670
23	NM Misc Commission Expenses	Case No. 18-00016-UT	395		395
24	NM Misc Commission Expenses	Case No. 18-00201-UT	222,401		222,401
25	NM Misc Commission Expenses	Case No. 18-00215-UT	31,626		31,626
26	NM Misc Commission Expenses	Case No. 18-00241-UT	(56)		(56)
27	NM Misc Commission Expenses	Case No. 18-00038-UT	12,630		12,630
28	NM Misc Commission Expenses	Case No. 18-00308-UT	158,534		158,534
29	NM Misc Commission Expenses	Case No. 18-00329-UT	114,070		114,070
30	NM Misc Commission Expenses	Various	31,002		31,002
31	NM Miscellaneous Expenses	Various	76,799		76,799
32	FERC Related	Various	711,090	(523,587)	187,503
33	Regulatory Miscellaneous Expenses		94,203		94,203
34	Total Requested			\$ 4,439,615	\$ 13,876,241
35	(1) These amounts are not Texas jurisdictional, and therefore not included in the revenue requirements.				

Southwestern Public Service Company

Monthly O&M Expenses

Line No.	FERC ACCT	Description	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
Steam Production Operation										
1	500	Supervision & Engineering	\$ 169,596	\$ 182,910	\$ 158,148	\$ 222,726	\$ 161,507	\$ 141,941	\$ 167,912	\$ 149,080
2	501	Fuel (Transportation & Handling)	34,608,968	30,115,573	25,019,339	23,244,715	27,413,472	25,645,130	21,200,266	17,940,756
3	502	Steam Expense	996,906	1,114,726	912,862	1,118,569	1,061,530	801,103	772,908	797,101
4	505	Electric Expense	1,054,901	762,267	702,973	895,163	1,021,153	889,896	616,062	690,736
5	506	Miscellaneous	934,042	1,076,906	1,056,009	995,995	789,792	2,050,265	1,250,052	1,044,156
6	507	Rent	432,632	421,042	474,700	500,283	623,743	749,686	467,798	526,144
7	508	Supplies and Expenses	-	-	-	-	-	-	-	-
8	509	SOx Allowances	-	-	-	28,654	-	93,836	-	-
9		Total Steam Production Operation	\$ 38,197,045	\$ 33,673,424	\$ 28,324,031	\$ 27,006,106	\$ 31,071,197	\$ 30,371,858	\$ 24,474,998	\$ 21,147,973
Steam Production Maintenance										
10	510	Supervision & Engineering	\$ 119,376	\$ 167,751	\$ 129,586	\$ 132,096	\$ 77,642	\$ 88,544	\$ 164,765	\$ 119,532
11	511	Structures	480,333	444,950	311,610	310,349	235,795	1,229,350	323,799	366,008
12	512	Boilers	1,214,217	1,092,368	1,468,936	2,415,388	1,852,832	2,223,130	812,278	1,122,800
13	513	Electric Plant	583,405	744,481	887,240	2,091,381	1,512,413	1,127,494	747,500	1,040,896
14	514	Miscellaneous Plant	955,117	836,586	779,010	913,957	933,100	1,256,057	892,479	1,000,479
15	515	Steam Production (Nonmajor)	-	-	-	-	-	-	-	-
16		Total Steam Production Maintenance	\$ 3,352,448	\$ 3,286,136	\$ 3,576,383	\$ 5,863,171	\$ 4,611,781	\$ 5,924,575	\$ 2,940,821	\$ 3,649,715
Combustion Turbine Production Operation										
17	546	Supervision & Engineering	\$ 2,856	\$ (13,504)	\$ 2,397	\$ 2,778	\$ 2,433	\$ 1,828	\$ 2,613	\$ 2,171
18	548	Generation Expense	62,220	11,593	9,817	18,760	20,624	70,853	18,986	23,013
19	549	Miscellaneous	43,246	22,522	35,203	35,776	63,360	(4,365)	48,951	54,569
20	550	Rents	41,758	41,371	46,580	49,005	58,368	70,040	37,025	42,651
21		Total Combustion Turbine Production Operation	\$ 150,080	\$ 61,981	\$ 93,997	\$ 106,319	\$ 144,784	\$ 138,356	\$ 107,574	\$ 122,404
Combustion Turbine Production Maintenance										
22	551	Supervision & Engineering	\$ 7,421	\$ 18,361	\$ 25,402	\$ 11,847	\$ 47,814	\$ 19,359	\$ 24,548	\$ 2,300
23	552	Structures	22,422	49,059	16,274	57,625	22,670	65,637	30,238	8,202
24	553	Electric Plant	149,045	159,640	81,200	85,097	111,685	233,068	136,780	28,402
25	554	Miscellaneous Plant	36,587	3,344	11,262	20,857	89,582	38,885	15,111	19,441
26		Total Combustion Turbine Production Maintenance	\$ 215,477	\$ 230,403	\$ 134,138	\$ 175,425	\$ 271,751	\$ 356,949	\$ 206,677	\$ 58,345
System Control and Dispatch										
27	556	System Load Control	\$ 91,408	\$ 93,316	\$ 70,478	\$ 63,998	\$ 99,490	\$ 70,290	\$ 118,527	\$ 65,946
28	557	Other Expenditures	669,388	558,687	495,752	630,327	448,577	727,325	847,407	(195,591)
29		Total System Control and Dispatch	\$ 760,796	\$ 652,003	\$ 566,230	\$ 694,325	\$ 548,068	\$ 797,615	\$ 965,933	\$ (129,646)
30		Total Production	\$ 42,675,846	\$ 37,903,947	\$ 32,694,778	\$ 33,845,346	\$ 36,647,581	\$ 37,589,353	\$ 28,696,003	\$ 24,848,791

Southwestern Public Service Company
Monthly O&M Expenses

Line No.	Description	FERC ACCT	March 2019	April 2019	May 2019	June 2019	Total UTY	Adjustments ⁽¹⁾	As Adjusted
Steam Production Operation									
1	Supervision & Engineering	500	\$ 207,666	\$ 180,340	\$ 208,671	\$ 206,295	\$ 2,156,793	\$ (8,959)	\$ 2,147,834
2	Fuel (Transportation & Handling)	501	18,855,676	9,604,985	13,339,016	16,997,573	263,985,469	(229,480,843)	34,504,626
3	Steam Expense	502	733,177	799,646	865,031	866,845	10,840,404	(792,206)	10,048,198
4	Electric Expense	505	573,177	815,518	881,579	783,895	9,687,321	99,280	9,786,601
5	Miscellaneous	506	1,223,573	1,079,834	1,122,664	966,085	13,589,373	(135,268)	13,454,105
6	Rent	507	561,071	479,513	548,463	502,194	6,287,271	(485,377)	5,801,894
7	Supplies and Expenses	508	-	-	-	-	-	-	-
8	SOx Allowances	509	-	-	-	-	122,490	-	122,490
9	Total Steam Production Operation		\$ 22,154,340	\$ 12,959,836	\$ 16,965,425	\$ 20,322,887	\$ 306,669,120	\$ (230,803,373)	\$ 75,865,747
Steam Production Maintenance									
10	Supervision & Engineering	510	\$ 98,376	\$ 134,281	\$ 130,565	\$ 125,055	\$ 1,487,567	\$ 16,743	\$ 1,504,310
11	Structures	511	321,519	222,565	349,789	353,742	4,949,810	17,516	4,967,326
12	Boilers	512	2,123,436	1,322,238	1,395,810	647,140	17,690,573	58,751	17,749,324
13	Electric Plant	513	1,551,610	987,984	1,380,201	457,320	13,111,927	60,721	13,172,648
14	Miscellaneous Plant	514	923,480	771,984	891,022	992,624	11,145,895	47,644	11,193,539
15	Steam Production (Nonmajor)	515	-	-	-	-	-	-	-
16	Total Steam Production Maintenance		\$ 5,018,421	\$ 3,439,053	\$ 4,147,388	\$ 2,575,880	\$ 48,385,771	\$ 201,375	\$ 48,587,146
Combustion Turbine Production Operation									
17	Supervision & Engineering	546	\$ 2,687	\$ 8,970	\$ 25,414	\$ 21,032	\$ 61,675	\$ (1,076)	\$ 60,599
18	Generation Expense	548	19,691	21,474	26,236	21,819	325,084	3,039	328,123
19	Miscellaneous	549	11,375	39,654	29,366	52,757	432,412	5,753,540	6,185,952
20	Rents	550	45,143	39,407	45,383	40,509	557,239	(50,858)	506,381
21	Total Combustion Turbine Production Operation		\$ 78,895	\$ 109,504	\$ 126,399	\$ 136,116	\$ 1,376,411	\$ 5,704,645	\$ 7,081,056
Combustion Turbine Production Maintenance									
22	Supervision & Engineering	551	\$ 4,247	\$ 1,794	\$ 10,355	\$ 863	\$ 174,309	\$ 1,425	\$ 175,734
23	Structures	552	27,049	26,875	(187)	37,964	363,828	1,521	365,349
24	Electric Plant	553	78,801	49,739	98,181	27,828	1,239,466	3,851,481	5,090,947
25	Miscellaneous Plant	554	37,705	26,259	8,886	85,975	393,893	(5,731)	388,162
26	Total Combustion Turbine Production Maintenance		\$ 147,802	\$ 104,667	\$ 117,234	\$ 152,631	\$ 2,171,496	\$ 3,848,696	\$ 6,020,192
System Control and Dispatch									
27	System Load Control	556	\$ 112,790	\$ 86,079	\$ 105,136	\$ 83,346	\$ 1,060,804	\$ (31,619)	\$ 1,029,185
28	Other Expenditures	557	1,148,317	639,968	312,560	374,747	6,657,463.97	(2,805,947)	3,851,517
29	Total System Control and Dispatch		\$ 1,261,107	\$ 726,047	\$ 417,696	\$ 458,093	\$ 7,718,268	\$ (2,837,566)	\$ 4,880,702
30	Total Production		\$ 28,660,565	\$ 17,339,107	\$ 21,774,142	\$ 23,645,607	\$ 366,321,066	\$ (223,886,223)	\$ 142,434,843

Southwestern Public Service Company

Monthly O&M Expenses

Line No.	Description	FERC ACCT	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
Transmission Operations										
1	Supervision & Engineering	560	\$ 587,093	\$ 807,258	\$ 712,395	\$ 808,207	\$ 831,213	\$ 863,023	\$ 774,660	\$ 785,005
2	Load Dispatch	561								
3	Load Dispatch - Reliability	561.1	18,705	20,024	19,685	18,432	15,764	10,601	22,226	17,779
4	Load Dispatch - Monitor/Operate	561.2	179,600	294,071	269,919	329,332	285,287	177,569	289,824	229,491
5	Load Dispatch - Transmission Serv/Sch	561.3	-	-	-	-	-	-	-	-
6	Load Dispatch - Sch/Con/Disp Serv	561.4	340,367	340,367	329,388	340,284	329,845	340,367	352,703	318,570
7	Rel/Plan/Standards Dev Serv	561.5	4	4	4	-	-	-	-	-
8	Trans Service Studies	561.6	6,237	27,376	6,621	1,658	(138)	(307)	(9,947)	6,593
9	Generation Interconnection Studies	561.7	(6,914)	(26,962)	(10,131)	(2,132)	(483)	-	(2,351)	-
10	Rel/Plan/Standards Dev Serv	561.8	270,707	268,866	265,217	270,666	313,246	270,720	250,288	201,362
11	Station Equipment	562	191,905	185,776	170,671	217,804	147,313	111,562	112,928	86,858
12	Overhead Lines	563	127,427	14,211	3,855	928	36,555	304,396	1,536	14,529
13	Underground Lines	564	-	-	-	-	-	-	-	-
14	Wheeling	565	14,966,998	14,410,331	12,233,655	7,645,736	13,142,927	14,097,249	14,145,889	13,868,528
15	Miscellaneous	566	343,756	176,169	185,608	132,357	273,114	815,269	267,793	220,409
16	Rents	567	140,872	130,208	146,424	157,821	185,688	223,743	138,171	163,408
17	Total Transmission Operations		\$ 17,166,758	\$ 16,647,698	\$ 14,333,314	\$ 9,921,091	\$ 15,560,332	\$ 17,214,193	\$ 16,343,720	\$ 15,912,533
Transmission Maintenance										
18	Supervision & Engineering	568	\$ 949	\$ 887	\$ 295	\$ 120	\$ 657	\$ 744	\$ -	\$ -
19	Structures	569	-	-	-	-	-	-	-	-
20	Station Equipment	570	52,642	118,737	120,490	148,937	137,597	442,900	110,293	101,531
21	Overhead Lines	571	84,898	63,733	143,096	52,172	242,633	16,449	25,447	30,023
22	Underground Lines	572	-	-	-	-	-	-	-	-
23	Miscellaneous	573	-	-	-	-	-	-	-	-
24	Total Transmission Maintenance		\$ 138,490	\$ 183,357	\$ 263,882	\$ 201,229	\$ 380,887	\$ 460,093	\$ 135,740	\$ 131,554
Regional Market Expenses										
25	Operation Supervision	575.1	\$ 13,408	\$ 13,163	\$ 11,967	\$ 735	\$ 26,644	\$ 2,941	\$ 11,807	\$ 5,586
26	DA & RT Mkt Admin	575.2	19,325	24,964	23,459	25,132	38,179	18,893	29,798	17,998
27	Trans Rights Mkt Admin	575.3	-	-	-	-	-	-	-	-
28	Cap Mkt Admin	575.4	-	-	-	-	-	-	-	-
29	Ancillary Serv Mkt Admin	575.5	8,583	1,904	695	505	1,191	1,286	2,212	1,175
30	Market Monitoring/Compliance	575.6	2,820	3,239	5,883	2,878	7,024	3,905	3,204	2,791
31	Mkt Fac/Mon/Comp Serv	575.7	705,046	705,046	682,303	704,873	683,251	705,046	670,136	605,284
32	Regional Market Rents	575.8	(5,521)	5,112	5,761	5,550	6,984	8,397	4,411	4,934
33	Total Regional Market Expenses		\$ 743,661	\$ 753,428	\$ 730,069	\$ 739,674	\$ 763,273	\$ 740,468	\$ 721,568	\$ 637,768
34	Total Transmission		\$ 18,048,909	\$ 17,584,483	\$ 15,327,264	\$ 10,861,994	\$ 16,704,491	\$ 18,414,753	\$ 17,201,028	\$ 16,681,854

Southwestern Public Service Company
Monthly O&M Expenses

Line No.	Description	FERC ACCT	March 2019	April 2019	May 2019	June 2019	Total UTY	Adjustments ⁽¹⁾	As Adjusted
Transmission Operations									
1	Supervision & Engineering	560	\$ 929,510	\$ 836,850	\$ 866,947	\$ 705,370	\$ 9,507,532	\$ (221,639)	\$ 9,285,893
2	Load Dispatch	561	-	-	-	-	-	-	-
3	Load Dispatch - Reliability	561.1	22,998	21,157	18,765	20,155	226,292	3,661	229,953
4	Load Dispatch - Monitor/Operate	561.2	244,369	235,612	231,860	204,379	2,971,313	9,222	2,980,535
5	Load Dispatch - Transmission Serv/Sch	561.3	-	-	-	-	-	-	-
6	Load Dispatch - Sch/Con/Disp Serv	561.4	352,229	341,325	352,703	341,325	4,079,474	-	4,079,474
7	Rel/Plan/Standards Dev Serv	561.5	-	-	-	865	877	(31)	846
8	Trans Service Studies	561.6	26,385	-	10,030	-	74,509	(607)	73,902
9	Generation Interconnection Studies	561.7	(5,284)	-	-	50,833	(3,424)	-	(3,424)
10	Rel/Plan/Standards Dev Serv	561.8	238,118	239,393	253,323	233,393	3,075,299	-	3,075,299
11	Station Equipment	562	138,304	80,526	142,894	163,556	1,750,096	21,642	1,771,738
12	Overhead Lines	563	(14,014)	256,756	209,775	2,123	958,078	(215)	957,863
13	Underground Lines	564	-	-	-	-	-	-	-
14	Wheeling	565	13,883,989	13,826,966	14,036,914	14,063,754	160,322,936	7,492,368	167,815,304
15	Miscellaneous	566	212,578	243,511	317,015	118,204	3,305,785	4,191	3,309,976
16	Rents	567	163,681	140,206	163,818	142,936	1,896,977	(192,143)	1,704,834
17	Total Transmission Operations		\$ 16,192,863	\$ 16,222,303	\$ 16,604,045	\$ 16,046,893	\$ 188,165,743	\$ 7,116,449	\$ 195,282,192
Transmission Maintenance									
18	Supervision & Engineering	568	\$ -	\$ -	\$ -	\$ -	\$ 3,653	\$ (80)	\$ 3,573
19	Structures	569	-	-	-	-	-	-	-
20	Station Equipment	570	126,242	174,717	195,140	161,600	1,890,827	11,707	1,902,534
21	Overhead Lines	571	45,351	50,504	38,726	56,604	849,636	281,726	1,131,362
22	Underground Lines	572	-	-	-	-	-	-	-
23	Miscellaneous	573	-	-	-	-	-	-	-
24	Total Transmission Maintenance		\$ 171,593	\$ 225,221	\$ 233,866	\$ 218,205	\$ 2,744,116	\$ 293,353	\$ 3,037,469
Regional Market Expenses									
25	Operation Supervision	575.1	\$ 12,359	\$ 6,126	\$ 21,621	\$ 14,277	\$ 140,635	\$ (3,452)	\$ 137,183
26	DA & RT Mkt Admin	575.2	29,498	29,618	27,343	28,572	312,778	(9,798)	302,980
27	Trans Rights Mkt Admin	575.3	-	-	-	-	-	-	-
28	Cap Mkt Admin	575.4	-	-	-	-	-	-	-
29	Ancillary Serv Mkt Admin	575.5	1,690	1,727	2,320	643	23,929	(797)	23,132
30	Market Monitoring/Compliance	575.6	2,997	5,570	5,394	2,275	47,980	(1,552)	46,428
31	Mkt Fac/Mon/Comp Serv	575.7	669,235	648,518	670,136	648,518	8,097,392	-	8,097,392
32	Regional Market Rents	575.8	5,270	4,727	5,393	4,966	55,985	(4,927)	51,058
33	Total Regional Market Expenses		\$ 721,048	\$ 696,286	\$ 732,207	\$ 699,252	\$ 8,678,700	\$ (20,526)	\$ 8,658,174
34	Total Transmission		\$ 17,085,505	\$ 17,143,810	\$ 17,570,117	\$ 16,964,350	\$ 199,588,559	\$ 7,389,276	\$ 206,977,835

Southwestern Public Service Company
Monthly O&M Expenses

Line No.	FERC ACCT	Description	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
Distribution Operations										
1	580	Supervision	\$ 172,004	\$ 206,420	\$ 128,530	\$ 281,436	\$ 372,289	\$ 316,219	\$ 367,415	\$ 376,167
2	581	Load Dispatch	29,485	32,526	32,521	30,231	27,809	(15,115)	24,698	20,616
3	582	Station Equipment	173,116	156,533	191,602	105,306	150,820	115,320	120,035	96,149
4	583	Overhead Lines	(419,380)	(237,378)	214,157	369,198	342,403	2,944,990	310,642	121,310
5	584	Underground Lines	(108,918)	(45,272)	(32,381)	(11,097)	(56,462)	437,425	(14,291)	(28,083)
6	585	Street Lighting	120,430	45,611	40,998	62,531	61,059	(233,249)	50,779	32,257
7	586	Metering	260,448	277,541	166,450	566,095	276,571	295,052	411,349	306,955
8	587	Customer Installations	98,201	61,562	60,491	57,246	(310,279)	485,107	74,307	59,266
9	588	Miscellaneous	1,355,049	1,324,041	1,378,258	753,728	993,350	568,055	1,029,484	1,014,755
10	589	Rents	226,093	220,740	243,629	225,667	267,116	313,297	169,472	185,165
11		Total Distribution Operations	\$ 1,906,529	\$ 2,042,324	\$ 2,424,255	\$ 2,440,341	\$ 2,124,675	\$ 5,227,100	\$ 2,543,891	\$ 2,184,558
Distribution Maintenance										
12	590	Supervision	\$ -	\$ 711	\$ -	\$ 1,166	\$ 1,020	\$ -	\$ 2,872	\$ 3,697
13	591	Structures	206	-	-	-	-	101	-	-
14	592	Station Equipment	41,020	72,863	33,594	76,610	48,209	48,872	42,612	54,467
15	593	Overhead Lines	1,067,705	853,443	654,263	1,064,324	690,289	(1,166,712)	(57,372)	993,598
16	594	Underground Lines	74,151	98,238	63,572	99,761	84,877	(259,442)	70,516	14,574
17	595	Transformers	-	-	-	-	-	-	-	488
18	596	Street Lighting	(66,841)	12,439	10,730	13,874	17,015	393,976	12,043	23,763
19	597	Metering	987	1,836	1,057	651	1,571	3,933	483	299
20	598	Miscellaneous	79,032	99,688	(40,740)	221,802	126,325	(1,024,886)	66,962	71,068
21		Total Distribution Maintenance	\$ 1,196,260	\$ 1,139,218	\$ 722,476	\$ 1,478,187	\$ 969,306	\$ (2,004,150)	\$ 138,116	\$ 1,161,953
Customer Expense										
22	901	Supervision	\$ 1,985	\$ 1,884	\$ 1,740	\$ 2,360	\$ 377	\$ (1,290)	\$ 243	\$ 3,418
23	902	Meter Reading	389,070	406,648	387,555	491,003	395,736	379,208	390,516	353,739
24	903	Billing & Cashiering	565,891	603,620	579,712	669,973	524,553	486,897	595,938	605,204
25	904	Uncollectible Accounts	623,720	469,149	525,862	276,954	329,876	321,817	497,297	319,003
26	905	Miscellaneous	-	-	-	-	-	-	-	-
27	908	Customer Assistance	1,905,827	1,963,051	1,206,475	1,992,907	1,433,732	1,167,295	1,593,344	1,496,218
28	909	Advertisement	52,935	79,747	92,821	(140,949)	86,312	32,855	27,419	29,404
29	910	Miscellaneous	-	-	-	-	-	6,262	661	1,244
30	912	Demonstrations & Selling	25,272	26,483	18,414	24,279	17,334	11,453	20,704	25,961
31		Total Customer Expense	\$ 3,564,702	\$ 3,550,583	\$ 2,812,577	\$ 3,316,527	\$ 2,787,920	\$ 2,404,496	\$ 3,126,122	\$ 2,834,191
32		Total Distribution	\$ 6,667,490	\$ 6,732,124	\$ 5,959,308	\$ 7,235,056	\$ 5,881,901	\$ 5,627,438	\$ 5,808,130	\$ 6,180,702

Southwestern Public Service Company
Monthly O&M Expenses

Line No.	Description	FERC ACCT	March 2019	April 2019	May 2019	June 2019	Total UTY	Adjustments ⁽¹⁾	As Adjusted
<u>Distribution Operations</u>									
1	Supervision	580	\$ 424,161	\$ 436,196	\$ 308,049	\$ 291,987	\$ 3,680,872	\$ (21,744)	\$ 3,659,128
2	Load Dispatch	581	26,216	22,472	21,496	21,277	274,232	(2,133)	272,099
3	Station Equipment	582	119,066	72,104	101,526	163,558	1,565,135	12,989	1,578,124
4	Overhead Lines	583	553,504	(507,048)	(97,222)	434,608	4,029,784	7,554	4,037,338
5	Underground Lines	584	249,615	(68,985)	(27,766)	(31,164)	262,621	564	263,185
6	Street Lighting	585	22,451	54,274	54,284	40,698	352,124	1,257	353,381
7	Metering	586	86,535	153,004	(105,348)	(71,710)	2,622,941	40,070	2,663,011
8	Customer Installations	587	67,774	72,889	59,391	73,069	859,023	12,696	871,719
9	Miscellaneous	588	770,784	926,465	751,838	838,404	11,704,211	37,790	11,742,001
10	Rents	589	199,457	200,578	225,221	207,988	2,684,324	(164,882)	2,519,442
11	Total Distribution Operations		\$ 2,519,561	\$ 1,361,950	\$ 1,291,469	\$ 1,968,614	\$ 28,035,268	\$ (75,839)	\$ 27,959,429
<u>Distribution Maintenance</u>									
12	Supervision	590	\$ 6,587	\$ 3,205	\$ 4,225	\$ 2,040	\$ 25,522	\$ (768)	\$ 24,754
13	Structures	591	-	464	31	(495)	307	(7)	300
14	Station Equipment	592	73,692	93,568	92,029	87,762	765,299	6,282	771,581
15	Overhead Lines	593	767,638	1,283,299	1,680,894	86,069	7,917,437	2,908,728	10,826,165
16	Underground Lines	594	(144,609)	25,621	21,001	117,801	266,060	3,665	269,725
17	Transformers	595	(488)	-	-	-	0	-	0
18	Street Lighting	596	15,984	20,709	16,861	17,297	487,851	5,135	492,986
19	Metering	597	757	2,009	1,042	-	14,624	197	14,821
20	Miscellaneous	598	(137,626)	91,196	69,107	(151,323)	(529,395)	(12,329)	(541,724)
21	Total Distribution Maintenance		\$ 581,936	\$ 1,520,071	\$ 1,885,190	\$ 159,153	\$ 8,947,705	\$ 2,910,903	\$ 11,858,608
<u>Customer Expense</u>									
22	Supervision	901	\$ 2,643	\$ 2,504	\$ 2,397	\$ 2,673	\$ 20,933	\$ 8,774	\$ 29,707
23	Meter Reading	902	380,286	414,043	411,166	372,112	4,771,081	41,693	4,812,774
24	Billing & Cashiering	903	599,738	605,303	615,835	729,568	7,182,231	(74,516)	7,107,715
25	Uncollectible Accounts	904	1,097,702	433,184	276,664	458,477	5,629,706	-	5,629,706
26	Miscellaneous	905	-	-	-	-	-	-	-
27	Customer Assistance	908	2,010,550	1,531,644	1,443,646	1,444,062	19,188,752	(16,158,782)	3,029,970
28	Advertisement	909	21,530	37,454	17,939	83,909	421,375	(421,375)	(0)
29	Miscellaneous	910	8,890	67	-	-	17,124	(130)	16,994
30	Demonstrations & Selling Customer Deposit Interest	912	21,438	27,995	27,569	18,008	264,910	3,764	268,674
31	Total Customer Expense		\$ 4,142,777	\$ 3,052,194	\$ 2,795,214	\$ 3,108,808	\$ 37,496,111	\$ (16,468,707)	\$ 21,027,404
32	Total Distribution		\$ 7,244,274	\$ 5,934,215	\$ 5,971,873	\$ 5,236,575	\$ 74,479,085	\$ (13,633,643)	\$ 60,845,442

Southwestern Public Service Company

Monthly O&M Expenses

Line No.	Description	FERC ACCT	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
<u>Administrative and General Expense</u>										
1	Administrative Salaries	920	\$ 2,610,875	\$ 2,558,213	\$ 3,313,525	\$ 3,011,154	\$ 2,416,851	\$ 1,917,416	\$ 2,879,879	\$ 2,723,051
2	Office Supplies & Expense	921	1,990,117	1,445,277	2,180,820	1,333,166	1,556,255	219,674	2,544,469	1,878,541
3	A&G Expense Transferred	922	(1,417,501)	(1,442,410)	(1,452,275)	(1,473,898)	(1,457,194)	(1,556,188)	(1,455,589)	(1,528,533)
4	Outside Services - Legal	923	1,102,983	990,756	1,006,412	1,196,739	941,429	713,311	396,881	646,608
5	Property Insurance	924	291,455	306,262	288,431	298,049	260,320	298,046	201,390	239,786
6	Injuries and Damages	925	462,969	456,498	457,892	464,942	410,365	458,835	1,197,990	660,875
7	Pensions & Benefits	926	2,977,582	2,909,478	3,737,981	2,929,943	2,927,334	1,198,838	2,443,852	2,419,190
8	Regulatory Commission Expense	928	562,217	715,219	813,697	537,040	805,916	2,277,670	745,473	548,533
9	Duplicate Charges - Electric	929	(97,792)	(95,739)	(160,257)	(121,959)	(92,239)	(98,031)	(119,922)	(139,853)
10	Miscellaneous	930.1	59,639	130,428	170,676	128,522	13,992	117,513	91,169	101,895
11	Miscellaneous	930.2	124,609	47,613	134,030	41,313	20,218	108,013	119,218	100,918
12	Rents	931	1,063,893	1,108,908	1,161,844	752,351	1,140,704	1,283,018	1,067,603	1,162,149
13	Maintenance of General Plant	935	14,923	2,505	34,047	34,585	8,229	9,130	6,937	8,139
14	Contributions, Dues		-	-	-	-	-	-	-	-
15	Economic Development		-	-	-	-	-	-	-	-
16	Total Administrative and General Expense		\$ 9,745,970	\$ 9,133,009	\$ 11,686,825	\$ 9,131,947	\$ 8,952,181	\$ 6,947,243	\$ 10,119,350	\$ 8,821,299
17	Total O&M Expense		\$ 77,138,215	\$ 71,353,563	\$ 65,668,176	\$ 61,074,343	\$ 68,186,153	\$ 68,578,787	\$ 61,824,511	\$ 56,532,645

Southwestern Public Service Company

Monthly O&M Expenses

Line No.	Description	FERC ACCT	March 2019	April 2019	May 2019	June 2019	Total UTY	Adjustments ⁽¹⁾	As Adjusted
<u>Administrative and General Expense</u>									
1	Administrative Salaries	920	\$ 4,581,926	\$ 2,645,440	\$ 3,065,679	\$ 3,312,288	\$ 35,036,295	\$ (7,094,800)	\$ 27,941,495
2	Office Supplies & Expense	921	1,222,768	1,918,082	1,820,674	1,675,842	19,785,686	(562,993)	19,222,693
3	A&G Expense Transferred	922	(1,468,306)	(1,512,010)	(1,478,308)	(1,510,158)	(17,752,369)	3,051,257	(14,701,112)
4	Outside Services - Legal	923	598,426	815,025	1,387,503	1,288,440	11,084,513	(74,273)	11,010,240
5	Property Insurance	924	265,477	217,771	265,482	256,918	3,189,386	(6,926)	3,182,460
6	Injuries and Damages	925	732,465	629,306	732,000	786,172	7,450,310	(1,990)	7,448,320
7	Pensions & Benefits	926	2,307,470	2,536,341	2,619,394	1,928,019	30,935,422	(521,704)	30,413,718
8	Regulatory Commission Expense	928	588,665	612,621	545,913	683,661	9,436,626	4,963,203	14,399,829
9	Duplicate Charges - Electric	929	(139,244)	(119,442)	(101,384)	(94,598)	(1,380,460)	-	(1,380,460)
10	Miscellaneous	930.1	123,230	120,659	74,635	130,204	1,262,562	(1,262,562)	(0)
11	Miscellaneous	930.2	74,108	54,483	310,920	48,325	1,183,767	(864,946)	318,821
12	Rents	931	1,198,342	1,108,782	1,182,246	1,116,944	13,346,785	(1,758,408)	11,588,377
13	Maintenance of General Plant	935	17,065	8,350	11,899	7,936	163,743	(74,096)	89,647
14	Contributions, Dues		-	-	-	-	-	2,034,743	2,034,743
15	Economic Development		-	-	-	-	-	-	-
16	Total Administrative and General Expense		\$ 10,102,391	\$ 9,035,409	\$ 10,436,653	\$ 9,629,991	\$ 113,742,267	\$ (2,173,495)	\$ 111,568,772
17	Total O&M Expense		\$ 63,092,735	\$ 49,452,540	\$ 55,752,785	\$ 55,476,522	\$ 754,130,977	\$ (232,304,085)	\$ 521,826,892

Note: ⁽¹⁾ Adjustments to O&M include accounting adjustments, Commission-ordered adjustments, and pro forma adjustments. Please refer to the Update Testimony of Arthur P. Freitas for more information on O&M adjustments.