

Southwestern Public Service Company
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
1	Steam Production Operation:											
2	Supervision & Engineering	0500	\$ 322,021	\$ 235,160	\$ 85,236	\$ 292,033	\$ 288,337	\$ 334,281	\$ 277,044	\$ 273,921	\$ 274,281	\$ 406,677
3	Fuel (Transportation & Handling)	0501	2,329,237	2,712,205	3,147,889	3,354,181	2,788,474	2,847,256	2,712,021	2,620,084	3,087,867	2,238,997
4	Steam Expense	0502	858,255	946,443	969,288	868,900	897,887	908,023	1,026,081	767,645	969,280	1,043,687
5	Electric Expense	0505	670,713	847,646	961,502	702,266	655,253	773,957	738,097	686,257	689,824	846,689
6	Miscellaneous	0506	1,181,969	890,797	917,693	1,246,028	1,081,039	1,175,585	838,364	991,631	1,179,614	1,294,222
7	Rent	0507	449,305	451,930	703,696	335,660	288,766	272,831	362,878	399,191	326,017	274,331
8	Supplies and Expenses	0508	-	-	-	-	-	-	-	-	-	-
9	Allowances	0509	-	-	-	-	-	-	-	-	34,908	-
10	Total Steam Production Operation											
11	Steam Production Maintenance:											
12	Supervision & Engineering	0510	\$ 36,689	\$ 35,360	\$ 22,040	\$ 31,707	\$ 48,870	\$ 97,218	\$ 46,288	\$ 58,253	\$ 40,364	\$ 60,088
13	Structures	0511	720,763	322,360	323,281	313,957	314,207	259,512	287,145	325,621	361,241	393,725
14	Boilers	0512	1,097,417	1,124,096	1,242,769	955,419	858,959	1,721,708	1,077,675	1,103,048	707,814	688,939
15	Electric Plant	0513	948,576	995,612	1,029,710	443,302	708,848	959,028	798,223	887,673	583,479	151,917
16	Miscellaneous Plant	0514	1,092,663	907,917	824,485	749,554	1,018,253	924,529	906,429	618,601	677,187	837,309
17	Steam Production (Nonmajor)	0515	-	-	-	-	-	-	-	-	-	-
18	Total Steam Production Maintenance											
19	Total Steam Production O&M											

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Line No.	Description	FERC Acct. No.	August 2020	September 2020	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
1	Steam Production Operation:										
2	Supervision & Engineering	0500	\$ 293,077	\$ 329,160	\$ 3,411,227	\$ (1,199)	\$ 3,410,028	\$ 69,311	\$ 3,479,339	\$ 1,069,106	Attachment SNN-2, p. 4 line 4 Attachment SNN-6, p. 4 line 7
3	Fuel (Transportation & Handling)	0501	2,840,062	2,706,770	33,385,042	(48)	33,384,993	71,086	33,456,080	10,976,583	Attachment SNN-2, p. 4 line 7 + 12 Attachment SNN-6, p. 4 line 11 + 18
4	Steam Expense	0502	1,053,103	902,552	11,211,144	(6)	11,211,138	147,952	11,359,090	3,490,340	Attachment SNN-2, p. 4 line 17 Attachment SNN-6, p. 4 line 26
5	Electric Expense	0505	823,921	806,647	9,202,772	(6)	9,202,766	133,111	9,335,877	2,868,661	Attachment SNN-2, p. 4 line 22 Attachment SNN-6, p. 4 line 34
6	Miscellaneous	0506	746,056	1,165,136	12,708,134	60,335	12,768,469	185,317	12,953,786	3,980,347	Attachment SNN-2, p. 4 line 29 Attachment SNN-6, p. 4 line 45
7	Rent	0507	311,902	344,217	4,520,725	(23)	4,520,701	522	4,521,223	1,389,249	Attachment SNN-2, p. 4 line 34 Attachment SNN-6, p. 4 line 53
8	Supplies and Expenses	0508	-	-	-	-	-	-	-	-	-
9	Allowances	0509	-	-	34,908	-	34,908	(34,908)	-	-	Attachment SNN-2, p. 4 line 38 + 41 Attachment SNN-6, p. 5 line 57 + 61
10	Total Steam Production Operation										
11	Steam Production Maintenance:										
12	Supervision & Engineering	0510	\$ 34,597	\$ 60,124	\$ 571,597	\$ (0)	\$ 571,597	\$ 8,041	\$ 579,638	\$ 178,107	Attachment SNN-2, p. 4 line 46 Attachment SNN-6, p. 5 line 69
13	Structures	0511	351,768	287,291	4,260,871	(17)	4,260,854	22,421	4,283,276	1,316,134	Attachment SNN-2, p. 5 line 51 Attachment SNN-6, p. 5 line 77
14	Boilers	0512	757,540	1,257,956	12,593,339	(98)	12,593,241	4,575,271	17,168,511	5,633,832	Attachment SNN-2, p. 5 line 56 Attachment SNN-6, p. 5 line 86
15	Electric Plant	0513	448,960	414,140	8,369,467	(23)	8,369,444	74,458	8,443,902	2,770,859	Attachment SNN-2, p. 5 line 61 Attachment SNN-6, p. 5 line 94
16	Miscellaneous Plant	0514	739,817	623,813	9,920,556	(13)	9,920,543	125,733	10,046,276	3,086,948	Attachment SNN-2, p. 5 line 66 Attachment SNN-6, p. 5 line 102
17	Steam Production (Nonmajor)	0515	-	-	-	-	-	-	-	-	-
18	Total Steam Production Maintenance										
19	Total Steam Production O&M										
			\$ 2,332,681	\$ 2,643,324	\$ 35,715,831	\$ (152)	\$ 35,715,679	\$ 4,805,924	\$ 40,521,603	\$ 12,985,880	
			\$ 8,400,803	\$ 8,897,805	\$ 110,189,782	\$ 58,901	\$ 110,248,683	\$ 5,378,314	\$ 115,626,997	\$ 36,762,166	

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20 Combustion Turbine Production Operation:												
21	Supervision & Engineering	0546	\$ 47,985	\$ 39,912	\$ 18,747	\$ 29,704	\$ 46,371	\$ 22,371	\$ 30,587	\$ 33,130	\$ 31,936	\$ 63,060
22	Fuel Handling	0547	-	-	-	-	-	-	-	-	-	-
23	Generation Expense	0548	18,561	19,006	22,293	21,364	19,567	21,537	20,771	15,550	27,077	33,004
24	Miscellaneous	0549	366,523	341,739	443,579	443,496	368,447	472,193	456,102	312,667	449,200	402,398
25	Rents	0550	226,492	233,472	263,571	201,477	194,453	185,657	193,734	196,396	200,854	182,584
26	Total Combustion Turbine Production Operation		\$ 659,560	\$ 634,129	\$ 748,191	\$ 696,040	\$ 628,839	\$ 701,757	\$ 701,195	\$ 557,734	\$ 709,067	\$ 681,046
27 Combustion Turbine Production Maintenance:												
28	Supervision & Engineering	0551	\$ 43,799	\$ 34,260	\$ 39,901	\$ 16,366	\$ 55,015	\$ 55,135	\$ 31,410	\$ 31,741	\$ 39,163	\$ 34,242
29	Structures	0552	15,012	43,332	92,020	23,149	3,940	11,854	6,930	10,723	33,843	20,128
30	Electric Plant	0553	82,992	153,702	90,363	262,497	89,843	69,516	78,126	91,461	88,302	144,141
31	Miscellaneous Plant	0554	334,557	319,634	410,020	329,670	307,680	389,022	324,106	328,944	369,416	322,255
32	Total Combustion Turbine Production Maintenance		\$ 476,360	\$ 550,928	\$ 632,304	\$ 631,681	\$ 456,478	\$ 525,527	\$ 440,572	\$ 462,869	\$ 530,724	\$ 520,766
33	Total Combustion Turbine Production O&M		\$ 1,135,920	\$ 1,185,057	\$ 1,380,495	\$ 1,327,721	\$ 1,085,317	\$ 1,227,284	\$ 1,141,767	\$ 1,020,603	\$ 1,239,791	\$ 1,201,812
34 System Control and Dispatch:												
35	System Load Control	0556	\$ 117,983	\$ 77,305	\$ 146,326	\$ 82,825	\$ 109,984	\$ 112,085	\$ 92,690	\$ 111,041	\$ 86,280	\$ 70,836
36	Other Expenditures	0557	(191,281)	914,755	494,751	642,415	1,327,636	1,265,964	613,976	1,254,132	(860,502)	(849,217)
37	Total System Control and Dispatch		\$ (73,298)	\$ 992,060	\$ 641,078	\$ 725,240	\$ 1,437,620	\$ 1,378,049	\$ 706,666	\$ 1,365,173	\$ (774,222)	\$ (778,381)
38	Total Non-Fuel Production O&M		\$ 10,770,220	\$ 11,646,643	\$ 12,249,162	\$ 11,345,967	\$ 11,471,830	\$ 12,879,260	\$ 10,918,677	\$ 11,117,701	\$ 9,397,445	\$ 8,660,011

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Combustion Turbine Production Operation:											
20	Supervision & Engineering	0546	\$ 41,750	\$ 64,689	\$ 470,242	\$ (142)	\$ 470,099	\$ 9,848	\$ 479,948	\$ 150,570	Attachment SNN-2, p. 5 line 72 + 75 Attachment SNN-6, p. 6 line 111 + 117
22	Fuel Handling	0547	-	-	-	-	-	-	-	-	-
23	Generation Expense	0548	29,880	28,892	277,503	-	277,503	5,719	283,222	87,026	Attachment SNN-2, p. 5 line 79 Attachment SNN-6, p. 6 line 123
24	Miscellaneous	0549	394,774	453,113	4,904,232	(14)	4,904,218	4,205,610	9,109,828	2,976,817	Attachment SNN-2, p. 5 line 85 + 88 Attachment SNN-6, p. 6 line 132 + 136
25	Rents	0550	192,787	192,850	2,464,317	580,565	3,044,883	2,844,499	5,889,382	1,920,702	Attachment SNN-2, p. 5 line 95 + p. 6 line 99 Attachment SNN-6, p. 6 line 146 + 151
26	Total Combustion Turbine Production Operation		\$ 659,191	\$ 739,544	\$ 8,116,293	\$ 580,410	\$ 8,696,703	\$ 7,065,677	\$ 15,762,380	\$ 5,135,116	
Combustion Turbine Production Maintenance:											
28	Supervision & Engineering	0551	\$ 32,522	\$ 46,127	\$ 459,679	\$ -	\$ 459,679	\$ 8,879	\$ 468,558	\$ 143,975	Attachment SNN-2, p. 6 line 103 Attachment SNN-6, p. 6 line 157
29	Structures	0552	24,856	28,317	314,105	(1)	314,104	1,994	316,098	97,128	Attachment SNN-2, p. 6 line 108 Attachment SNN-6, p. 7 line 165
30	Electric Plant	0553	107,299	82,296	1,340,538	(1)	1,340,537	4,646,748	5,987,285	1,931,581	Attachment SNN-2, p. 6 line 114 + 117 Attachment SNN-6, p. 7 line 175 + 182
31	Miscellaneous Plant	0554	326,697	381,887	4,143,888	(10)	4,143,877	244	4,144,122	1,359,070	Attachment SNN-2, p. 6 line 123 + 126 Attachment SNN-6, p. 7 line 191 + 194
32	Total Combustion Turbine Production Maintenance		\$ 491,375	\$ 538,627	\$ 6,258,210	\$ (12)	\$ 6,258,198	\$ 4,657,865	\$ 10,916,063	\$ 3,531,754	
33	Total Combustion Turbine Production O&M		\$ 1,150,566	\$ 1,278,170	\$ 14,374,503	\$ 580,398	\$ 14,954,901	\$ 11,723,542	\$ 26,678,443	\$ 8,666,870	
System Control and Dispatch:											
35	System Load Control	0556	\$ 92,965	\$ 82,540	\$ 1,182,859	\$ (203)	\$ 1,182,656	\$ 26,613	\$ 1,209,269	\$ 371,576	Attachment SNN-2, p. 6 line 131 Attachment SNN-6, p. 7 line 201
36	Other Expenditures	0557	(1,109,130)	(624,427)	2,879,073	(1,626,756)	1,252,317	67,026	1,319,343	441,717	Attachment SNN-2, p. 6 line 137 + 141 + p. 7 line 145 Attachment SNN-6, p. 7 line 209 + p. 8 line 213 + 217
37	Total System Control and Dispatch		\$ (1,016,165)	\$ (541,887)	\$ 4,061,933	\$ (1,626,959)	\$ 2,434,973	\$ 93,639	\$ 2,528,612	\$ 813,292	
38	Total Non-Fuel Production O&M		\$ 8,535,203	\$ 9,634,089	\$ 128,626,218	\$ (987,661)	\$ 127,638,557	\$ 17,195,496	\$ 144,834,052	\$ 46,242,328	Attachment SNN-2, p. 7 line 147 Attachment SNN-6, p. 8 line 219

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Line No.	Description	FERC Acct. No.	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
39	Transmission Operations:											
40	Supervision & Engineering	0560	\$ 781,973	\$ 649,155	\$ 825,684	\$ 649,016	\$ 689,147	\$ 895,541	\$ 678,465	\$ 664,759	\$ 671,370	\$ 845,103
41	Load Dispatch	0561	-	-	-	-	-	-	-	-	-	-
42	Load Dispatch - Reliability	56110	23,430	3,793	(203,439)	(2,279)	5,704	399	(4,058)	-	2,605	778
43	Load Dispatch - Monitor and Operate Transmission System	56120	256,051	251,047	444,923	284,533	229,956	283,420	256,377	254,949	257,136	310,660
44	Load Dispatch - Transmission Service and Scheduling	56130	-	-	-	-	-	-	-	-	-	-
45	Load Dispatch - Scheduling, System Control and Dispatching Services	56140	352,703	341,843	352,703	410,592	386,937	416,097	400,280	413,622	400,280	413,622
46	Reliability, Planning and Standards Development	56150	5,879	5,076	8,707	3,260	10,638	7,747	7,906	(2,566)	(11,966)	-
47	Transmission Service Studies	56160	-	20,043	3,167	46,844	(7,546)	(268)	-	(341)	(37,669)	10,017
48	Generation Interconnection Studies	56170	-	-	-	(37,500)	-	-	-	-	37,500	-
49	Reliability, Planning and Standards Development Services	56180	238,323	258,353	240,346	273,830	273,272	254,237	269,318	275,156	269,318	324,585
50	Station Equipment	0562	176,316	127,646	89,263	163,613	127,779	167,004	200,403	34,841	93,411	142,874
51	Overhead Lines	0563	(26,695)	(36,128)	(21,523)	(9,598)	(10,931)	(16,209)	(1,760)	166,652	-	6,750
52	Underground Lines	0564	-	-	-	-	-	-	-	-	-	-
53	Miscellaneous	0566	285,669	180,398	495,314	275,288	310,808	157,333	221,846	177,670	268,226	323,163
54	Rents	0567	211,834	211,542	317,405	138,472	131,039	106,156	169,212	243,033	153,000	112,483
55	Total Transmission Operations											
			\$ 2,305,483	\$ 2,012,770	\$ 2,552,549	\$ 2,196,069	\$ 2,146,803	\$ 2,271,457	\$ 2,197,990	\$ 2,227,776	\$ 2,103,210	\$ 2,490,036

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39	Transmission Operations:										
40	Supervision & Engineering	0560	\$ 291,027	\$ 688,415	\$ 8,329,655	\$ (57,400)	\$ 8,272,256	\$ 157,593	\$ 8,429,849	\$ 2,093,757	Attachment SNN-2, p. 7 line 153 Attachment SNN-6, p. 8 line 228
41	Load Dispatch	0561	-	-	-	-	-	-	-	-	
42	Load Dispatch - Reliability	56110	4,144	2,220	(166,703)	-	(166,703)	(3,327)	(170,029)	(41,221)	Attachment SNN-2, p. 7 line 157 Attachment SNN-6, p. 8 line 234
43	Load Dispatch - Monitor and Operate Transmission System	56120	244,456	276,475	3,349,984	(39)	3,349,946	51,333	3,401,279	824,590	Attachment SNN-2, p. 7 line 162 Attachment SNN-6, p. 8 line 242
44	Load Dispatch - Transmission Service and Scheduling	56130	-	-	-	-	-	-	-	-	
45	Load Dispatch - Scheduling, System Control and Dispatching Services	56140	413,622	400,280	4,702,582	-	4,702,582	-	4,702,582	1,271,258	Attachment SNN-2, p. 7 line 165 + 168 Attachment SNN-6, p. 8 line 245 + 248
46	Reliability, Planning and Standards Development	56150	-	33	34,714	(16)	34,698	320	35,018	8,490	Attachment SNN-2, p. 7 line 173 Attachment SNN-6, p. 8 line 255
47	Transmission Service Studies	56160	(9,303)	9,392	34,336	(0)	34,336	582	34,917	8,465	Attachment SNN-2, p. 7 line 178 Attachment SNN-6, p. 8 line 263
48	Generation Interconnection Studies	56170	6,884	16,093	22,978	-	22,978	872	23,849	5,782	Attachment SNN-2, p. 7 line 182 Attachment SNN-6, p. 9 line 269
49	Reliability, Planning and Standards Development Services	56180	275,156	269,318	3,221,212	-	3,221,212	-	3,221,212	963,289	Attachment SNN-2, p. 7 line 185 + 188 Attachment SNN-6, p. 9 line 272 + 275
50	Station Equipment	0562	124,550	69,838	1,517,537	(0)	1,517,537	30,717	1,548,254	384,546	Attachment SNN-2, p. 8 line 193 Attachment SNN-6, p. 9 line 283
51	Overhead Lines	0563	412,228	(21,648)	441,138	(0)	441,138	1,263	442,401	109,881	Attachment SNN-2, p. 8 line 198 Attachment SNN-6, p. 9 line 291
52	Underground Lines	0564	-	-	-	-	-	-	-	-	
53	Miscellaneous	0566	240,280	253,429	3,189,424	17,267	3,206,691	35,189	3,241,880	805,199	Attachment SNN-2, p. 9 line 247 Attachment SNN-6, p. 10 line 352
54	Rents	0567	206,761	145,692	2,146,627	(12)	2,146,616	249	2,146,864	533,226	Attachment SNN-2, p. 9 line 252 Attachment SNN-6, p. 10 line 360
55	Total Transmission Operations		\$ 2,209,806	\$ 2,109,537	\$ 26,823,485	\$ (40,199)	\$ 26,783,286	\$ 274,791	\$ 27,058,076	\$ 6,967,262	

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56	Transmission Maintenance:											
57	Supervision & Engineering	0568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Structures	0569	-	250	(250)	-	-	-	-	-	-	-
59	Station Equipment	0570	110,455	77,679	98,952	94,873	113,645	119,978	124,772	125,252	248,757	72,103
60	Overhead Lines	0571	115,886	87,642	206,761	37,480	111,666	244,224	49,098	45,125	(263,916)	(22,217)
61	Underground Lines	0572	-	-	-	-	-	-	-	-	-	-
62	Miscellaneous	0573	-	-	-	-	-	-	-	-	-	-
63			\$ 226,341	\$ 165,572	\$ 305,463	\$ 132,353	\$ 225,311	\$ 364,202	\$ 173,869	\$ 170,377	\$ (15,160)	\$ 49,885
64	Wheeling:											
65	Wheeling	0565	\$ 14,072,029	\$ 14,295,728	\$ 14,170,354	\$ 15,602,825	\$ 14,860,759	\$ 14,442,682	\$ 14,606,594	\$ 15,276,367	\$ 14,926,693	\$ 15,296,594
66			\$ 14,072,029	\$ 14,295,728	\$ 14,170,354	\$ 15,602,825	\$ 14,860,759	\$ 14,442,682	\$ 14,606,594	\$ 15,276,367	\$ 14,926,693	\$ 15,296,594
67	Total Transmission O&M											
68	Regional Market:											
69	Operation Supervision	057510	\$ 12,900	\$ 2,057	\$ 20,926	\$ 2,929	\$ 15,172	\$ 24,264	\$ 2,030	\$ 22,002	\$ 11,016	\$ 16,208
70	Day-Ahead and Real-Time Market Administration	057520	29,523	22,707	28,838	20,540	22,254	25,961	18,802	26,982	21,977	33,682
71	Transmission Rights Market Administration	057530	-	-	-	-	-	-	-	-	-	-
72	Capacity Market Administration	057540	-	-	-	-	-	-	-	-	-	-
73	Ancillary Services Market Administration	057550	1,181	1,322	795	463	1,473	1,939	1,046	1,630	1,047	2,331
74	Market Monitoring and Compliance	057560	2,704	3,918	2,227	1,914	3,011	3,465	1,620	1,735	1,937	2,164

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56	Transmission Maintenance:										
57	Supervision & Engineering	0568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
58	Structures	0569	-	-	-	-	-	-	-	-	Attachment SNN-2, p. 9 line 256 Attachment SNN-6, p. 10 line 364
59	Station Equipment	0570	102,745	47,360	1,336,571	(1)	1,336,570	8,454	1,345,024	334,069	Attachment SNN-2, p. 9 line 261 Attachment SNN-6, p. 11 line 373
60	Overhead Lines	0571	8,684	21,464	641,896	(17)	641,879	261,110	902,988	224,279	Attachment SNN-2, p. 9 line 266 Attachment SNN-6, p. 11 line 382
61	Underground Lines	0572	-	-	-	-	-	-	-	-	-
62	Miscellaneous	0573	-	-	-	-	-	-	-	-	-
63			\$ 111,429	\$ 68,824	\$ 1,978,467	\$ (18)	\$ 1,978,449	\$ 269,563	\$ 2,248,012	\$ 558,348	
64	Wheeling:										
65	Wheeling	0565	\$ 15,375,031	\$ 14,631,883	\$ 177,557,539	\$ -	\$ 177,557,539	\$ (1,632,157)	\$ 175,925,381	\$ 40,980,201	Attachment SNN-2, p. 8 and 9 lines 200 - 250 Attachment SNN-6, p. 9 and 10 lines 293 - 342
66			\$ 15,375,031	\$ 14,631,883	\$ 177,557,539	\$ -	\$ 177,557,539	\$ (1,632,157)	\$ 175,925,381	\$ 40,980,201	
67	Total Transmission O&M										
68	Regional Market:										
69	Operation Supervision	057510	\$ 14,219	\$ 13,950	\$ 157,672	\$ (191)	\$ 157,481	\$ 2,898	\$ 160,378	\$ 52,628	Attachment SNN-2, p. 11 line 373 Attachment SNN-6, p. 14 line 540
70	Day-Ahead and Real-Time Market Administration	057520	27,790	26,273	305,329	-	305,329	6,963	312,292	102,478	Attachment SNN-2, p. 11 line 377 Attachment SNN-6, p. 14 line 546
71	Transmission Rights Market Administration	057530	-	-	-	-	-	-	-	-	-
72	Capacity Market Administration	057540	-	-	-	-	-	-	-	-	-
73	Ancillary Services Market Administration	057550	124	1,092	14,444	-	14,444	329	14,773	4,848	Attachment SNN-2, p. 11 line 381 Attachment SNN-6, p. 14 line 552
74	Market Monitoring and Compliance	057560	682	1,671	27,048	-	27,048	627	27,675	9,081	Attachment SNN-2, p. 12 line 385 Attachment SNN-6, p. 14 line 558

Southwestern Public Service Company
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
75	Market Administration, Monitoring and Compliance Services	057570	670,136	649,510	670,136	692,873	652,956	702,164	675,472	697,988	675,472	697,988
76	Regional Market Rents	057580	5,469	5,543	8,938	3,220	2,872	2,484	3,635	4,064	3,696	2,773
77	Total Regional Market		\$ 721,913	\$ 685,057	\$ 731,860	\$ 721,939	\$ 697,739	\$ 760,278	\$ 702,605	\$ 754,402	\$ 715,146	\$ 755,145
78	Distribution Operations:											
79	Supervision	0580	\$ 351,747	\$ 311,913	\$ 351,652	\$ 314,106	\$ 340,349	\$ 374,594	\$ 363,060	\$ 318,399	\$ 290,015	\$ 353,705
80	Load Dispatch	0581	26,472	23,041	25,712	22,926	18,466	24,723	29,798	41,661	32,806	15,044
81	Station Equipment	0582	120,627	73,226	94,619	110,578	66,805	38,613	112,795	57,126	53,536	126,986
82	Overhead Lines	0583	(62,879)	40,526	383,898	123,162	(7,358)	(105,959)	(13,360)	18,702	(119,775)	240,328
83	Underground Lines	0584	(21,619)	61,597	66,755	12,966	48,635	42,000	42,875	131,658	178,128	(65,652)
84	Street Lighting	0585	65,199	52,575	59,236	68,311	45,710	41,745	46,624	48,680	37,482	50,138
85	Metering	0586	16,605	365,413	331,886	251,205	216,623	185,563	217,550	243,055	(72,537)	184,291
86	Customer Installations	0587	60,529	58,758	48,590	31,813	29,063	50,526	48,569	51,545	67,292	56,433
87	Miscellaneous	0588	982,770	885,335	464,085	986,344	1,060,102	922,409	914,654	500,409	528,463	751,950
88	Rents	0589	323,298	326,784	500,412	223,162	195,077	174,848	247,298	268,384	221,592	192,200
89			\$ 1,862,749	\$ 2,199,167	\$ 2,326,844	\$ 2,144,574	\$ 2,013,472	\$ 1,749,061	\$ 2,009,863	\$ 1,679,620	\$ 1,217,002	\$ 1,905,424
90	Distribution Maintenance:											
91	Supervision	0590	\$ 5,195	\$ 4,408	\$ 229	\$ 2,167	\$ 3,086	\$ 266	\$ 3,180	\$ 1,428	\$ 2,312	\$ 3,439
92	Structures	0591	(9,463)	29,953	(20,490)	-	-	-	-	7,690	(7,690)	-
93	Station Equipment	0592	49,962	84,367	79,571	33,879	53,408	54,328	13,195	35,880	96,888	47,084

Southwestern Public Service Company
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	August 2020	September 2020	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
75	Market Administration, Monitoring and Compliance Services	057570	697,988	675,472	8,158,155	-	8,158,155	-	8,158,155	2,204,755	Attachment SNN-2, p. 12 line 388 + 391 Attachment SNN-6, p. 14 line 561 + 564
76	Regional Market Rents	057580	3,330	3,706	49,730	(0)	49,730	6	49,736	16,321	Attachment SNN-2, p. 12 line 396 Attachment SNN-6, p. 14 line 572
77	Total Regional Market		\$ 744,133	\$ 722,163	\$ 8,712,378	(192)	\$ 8,712,187	\$ 10,823	\$ 8,723,009	\$ 2,390,111	Attachment SNN-2, p. 12 line 398 Attachment SNN-6, p. 14 line 574
78	Distribution Operations:										
79	Supervision	0580	\$ 302,975	\$ 352,498	\$ 4,025,013	(11,656)	\$ 4,013,357	\$ 70,334	\$ 4,083,691	\$ 1,471,703	Attachment SNN-2, p. 9 line 273 Attachment SNN-6, p. 11 line 392
80	Load Dispatch	0581	29,069	35,593	325,311	(2)	325,308	1,367	326,676	124,027	Attachment SNN-2, p. 9 line 278 Attachment SNN-6, p. 11 line 399
81	Station Equipment	0582	74,105	66,230	995,244	(5)	995,239	13,683	1,008,922	383,050	Attachment SNN-2, p. 9 line 283 Attachment SNN-6, p. 11 line 406
82	Overhead Lines	0583	175,100	197,463	869,849	(84)	869,766	26,892	896,658	857,599	Attachment SNN-2, p. 10 line 289 Attachment SNN-6, p. 11 line 415
83	Underground Lines	0584	62,998	102,001	662,343	(0)	662,343	1,641	663,984	236,792	Attachment SNN-2, p. 10 line 295 Attachment SNN-6, p. 11 line 423
84	Street Lighting	0585	38,745	42,843	597,288	(19)	597,269	10,142	607,411	230,611	Attachment SNN-2, p. 10 line 300 Attachment SNN-6, p. 12 line 431
85	Metering	0586	103,475	134,854	2,177,983	(4)	2,177,979	64,805	2,242,784	1,005,727	Attachment SNN-2, p. 10 line 306 Attachment SNN-6, p. 12 line 440
86	Customer Installations	0587	58,392	56,976	618,486	(0)	618,486	10,782	629,268	238,910	Attachment SNN-2, p. 11 line 311 Attachment SNN-6, p. 12 line 448
87	Miscellaneous	0588	606,196	1,141,458	9,744,174	179,109	9,923,283	75,229	9,998,513	2,968,634	Attachment SNN-2, p. 11 line 318 Attachment SNN-6, p. 12 line 458
88	Rents	0589	222,317	243,410	3,138,782	(14)	3,138,769	327	3,139,096	1,079,187	Attachment SNN-2, p. 11 line 323 Attachment SNN-6, p. 12 line 466
89			\$ 1,673,373	\$ 2,373,325	\$ 23,154,475	167,325	\$ 23,321,799	\$ 275,203	\$ 23,597,002	\$ 8,596,241	
90	Distribution Maintenance:										
91	Supervision	0590	\$ 959	\$ 1,228	\$ 27,896	-	\$ 27,896	\$ 678	\$ 28,574	\$ 10,849	Attachment SNN-2, p. 10 line 327 Attachment SNN-6, p. 12 line 472
92	Structures	0591	-	-	(0)	-	(0)	(71)	(71)	3	Attachment SNN-2, p. 13 line 332 Attachment SNN-6, p. 13 line 479
93	Station Equipment	0592	78,440	33,936	660,938	(1)	660,938	7,803	668,741	253,896	Attachment SNN-2, p. 11 line 337 Attachment SNN-6, p. 13 line 487

Southwestern Public Service Company
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
94	Overhead Lines	0593	(290,411)	604,470	267,499	756,758	1,166,552	721,973	1,438,768	774,159	(1,038,477)	789,781
95	Underground Lines	0594	(6,478)	1,402	49,130	12,185	8,842	(9,561)	9,814	5,795	8,612	1,354
96	Transformers	0595	-	-	-	-	-	-	-	-	-	-
97	Street Lighting	0596	(37,312)	27,785	27,969	55,254	28,372	35,082	55,256	14,694	15,005	14,497
98	Metering	0597	157	-	-	-	-	-	-	-	4,115	6,306
99	Miscellaneous	0598	(22,862)	86	28,525	986	1,053	2,238	2,218	2,492	(1,111)	1,893
100	Total Distribution Maintenance		\$ (311,212)	\$ 752,472	\$ 432,434	\$ 861,230	\$ 1,261,312	\$ 804,326	\$ 1,522,431	\$ 842,138	\$ (920,346)	\$ 864,353
101	Total Distribution O&M		\$ 1,551,538	\$ 2,951,639	\$ 2,759,278	\$ 3,005,804	\$ 3,274,784	\$ 2,553,388	\$ 3,532,294	\$ 2,521,758	\$ 296,656	\$ 2,769,777

Southwestern Public Service Company
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	August 2020	September 2020	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
94	Overhead Lines	0593	759,567	465,937	6,416,576	(571,662)	5,844,913	492,622	6,337,535	2,566,736	Attachment SNN-2, p. 11 line 344 Attachment SNN-6, p. 13 line 498
95	Underground Lines	0594	8,074	10,417	99,587	(0)	99,586	1,982	101,569	15,682	Attachment SNN-2, p. 11 line 350 Attachment SNN-6, p. 13 line 507
96	Transformers	0595	-	-	-	-	-	-	-	-	-
97	Street Lighting	0596	14,284	30,612	281,499	(1)	281,498	750	282,248	147,745	Attachment SNN-2, p. 11 line 356 Attachment SNN-6, p. 13 line 516
98	Metering	0597	4,902	8,953	24,433	-	24,433	431	24,865	9,440	Attachment SNN-2, p. 11 line 360 Attachment SNN-6, p. 13 line 522
99	Miscellaneous	0598	629	1,391	17,538	(0)	17,538	354	17,891	12	Attachment SNN-2, p. 11 line 366 Attachment SNN-6, p. 13 line 530
100	Total Distribution Maintenance		\$ 866,855	\$ 552,474	\$ 7,528,466	\$ (571,664)	\$ 6,956,803	\$ 504,550	\$ 7,461,352	\$ 3,004,362	
101	Total Distribution O&M		\$ 2,540,227	\$ 2,925,799	\$ 30,682,941	\$ (404,339)	\$ 30,278,602	\$ 779,752	\$ 31,058,354	\$ 11,600,604	Attachment SNN-2, p. 11 line 368 Attachment SNN-6, p. 14 line 532

Southwestern Public Service Company
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
102 Customer Accounting Expense:												
103	Supervision	0901	\$ 3,076	\$ 3,224	\$ 2,442	\$ 2,157	\$ 2,379	\$ 2,571	\$ 1,756	\$ 2,088	\$ 2,005	\$ 2,870
104	Meter Reading	0902	423,304	419,811	384,369	512,780	467,041	440,244	482,042	162,381	367,345	429,061
105	Billing & Cashiering	0903	813,335	622,820	759,223	427,039	806,695	702,039	592,473	702,305	525,636	635,347
106	Uncollectible Accounts	0904	347,413	271,750	417,359	384,213	265,363	1,925,217	750,917	(1,129,318)	495,115	670,587
107	Miscellaneous	0905	-	-	-	15,472	17,382	20,485	11,861	12,379	25,828	9,994
108	Customer Deposit Interest Expense	DEPINT	-	-	-	-	-	-	-	-	-	-
109	Total Customer Accounting Expense		\$ 1,587,128	\$ 1,317,605	\$ 1,563,393	\$ 1,341,661	\$ 1,558,861	\$ 3,090,555	\$ 1,839,049	\$ (250,166)	\$ 1,415,929	\$ 1,747,860
110 Customer Service Expense:												
111	Supervision	0907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	Customer Assistance	0908	1,693,146	1,299,809	1,316,354	1,398,300	1,460,897	1,574,941	1,345,131	1,419,507	1,551,214	2,003,529
113	Advertisement	0909	103,685	(29,284)	(19,879)	52,203	10,102	16,573	367	56,876	42,797	39,412
114	Miscellaneous	0910	6,220	-	19,903	5,530	6,250	6,694	6,573	6,862	14,321	7,943
115	Total Customer Service Expense		\$ 1,803,051	\$ 1,270,525	\$ 1,316,379	\$ 1,456,033	\$ 1,477,248	\$ 1,598,208	\$ 1,352,072	\$ 1,483,245	\$ 1,608,332	\$ 2,050,884
116 Sales Expense:												
117	Sales Expense - Supervision	0911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	Demonstrations & Selling	0912	26,627	19,833	23,310	32,145	25,882	29,539	10,308	10,079	41,604	16,487
119	Advertising Expense - Sales	0913	-	-	-	-	-	-	-	-	-	-
120	Miscellaneous Sales Expense	0916	-	-	-	930	1,051	1,121	955	997	2,081	436
121	Total Sales Expense		\$ 26,627	\$ 19,833	\$ 23,310	\$ 33,075	\$ 26,933	\$ 30,660	\$ 11,263	\$ 11,076	\$ 43,685	\$ 16,923

Southwestern Public Service Company
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	August 2020	September 2020	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
102	Customer Accounting Expense:										
103	Supervision	0901	\$ 2,069	\$ 2,026	\$ 28,662	\$ (436)	\$ 28,226	\$ 548	\$ 28,774	\$ 8,994	Attachment SNN-2, p. 12 line 403 Attachment SNN-6, p. 14 line 581
104	Meter Reading	0902	382,843	388,632	4,859,851	(22)	4,859,830	60,492	4,920,322	1,537,920	Attachment SNN-2, p. 12 line 408 Attachment SNN-6, p. 15 line 589
105	Billing & Cashiering	0903	543,153	517,304	7,647,368	(14,696)	7,632,672	73,093	7,705,766	2,408,552	Attachment SNN-2, p. 12 line 414 Attachment SNN-6, p. 15 line 598
106	Uncollectible Accounts	0904	136,126	528,881	5,063,625	757,904	5,821,529	-	5,821,529	1,819,638	Attachment SNN-2, p. 12 line 418 + 421 Attachment SNN-6, p. 15 line 602 + 605
107	Miscellaneous	0905	10,289	12,862	136,553	(1)	136,552	289	136,841	42,772	Attachment SNN-2, p. 12 line 426 Attachment SNN-6, p. 15 line 613
108	Customer Deposit Interest Expense	DEPINT	-	-	-	-	-	126,563	126,563	15,689	Attachment SNN-6, p. 15 line 616
109	Total Customer Accounting Expense										
110	Customer Service Expense:										
111	Supervision	0907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	Attachment SNN-2, p. 13 line 434 + 438 + 442 + 444 Attachment SNN-6, p. 15 line 627 + 631 + 635 + p. 16 line 639
112	Customer Assistance	0908	1,781,148	1,482,888	18,326,863	(15,361,364)	2,965,499	44,256	3,009,755	732,135	Attachment SNN-2, p. 13 line 450 Attachment SNN-6, p. 16 line 644
113	Advertisement	0909	17,879	6,174	296,905	(4,863)	292,042	-	292,042	91,284	Attachment SNN-2, p. 13 line 456 Attachment SNN-6, p. 16 line 653
114	Miscellaneous	0910	8,178	10,223	98,698	(1)	98,697	147	98,844	30,896	Attachment SNN-2, p. 13 line 458 Attachment SNN-6, p. 16 line 655
115	Total Customer Service Expense										
116	Sales Expense:										
117	Sales Expense - Supervision	0911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
118	Demonstrations & Selling	0912	23,651	26,081	285,547	(5,128)	280,419	4,398	284,818	89,024	Attachment SNN-2, p. 13 line 464 Attachment SNN-6, p. 16 line 664
119	Advertising Expense - Sales	0913	-	-	-	-	-	-	-	-	
120	Miscellaneous Sales Expense	0916	449	561	8,581	(0)	8,581	17	8,598	2,687	Attachment SNN-2, p. 13 line 469 Attachment SNN-6, p. 16 line 672
121	Total Sales Expense										
			\$ 24,100	\$ 26,642	\$ 294,128	\$ (5,128)	\$ 289,000	\$ 4,415	\$ 293,415	\$ 91,711	Attachment SNN-2, p. 13 line 471 Attachment SNN-6, p. 16 line 674

Southwestern Public Service Company
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
122	Total Customer Service & Sales Expense		\$ 1,829,678	\$ 1,290,358	\$ 1,339,689	\$ 1,489,109	\$ 1,504,181	\$ 1,628,868	\$ 1,363,335	\$ 1,494,321	\$ 1,652,016	\$ 2,067,807
123	Total Customer Operations Expense		\$ 3,416,805	\$ 2,607,963	\$ 2,903,081	\$ 2,830,769	\$ 3,063,042	\$ 4,719,423	\$ 3,202,383	\$ 1,244,155	\$ 3,067,945	\$ 3,815,667
124	Administrative & General Expense:											
125	Administrative Salaries	0920	\$ 3,194,909	\$ 2,758,117	\$ 3,060,712	\$ 3,190,543	\$ 3,042,131	\$ 2,691,196	\$ 3,730,089	\$ 2,675,276	\$ 5,858,403	\$ 1,768,126
126	Office Supplies & Expense	0921	1,993,573	1,107,669	780,683	2,264,421	1,327,271	2,478,541	1,317,274	1,342,752	1,652,037	1,945,564
127	A&G Expense Transferred	0922	(1,712,580)	(1,679,596)	(1,584,369)	(1,732,819)	(1,935,373)	(1,898,371)	(1,968,220)	(2,041,939)	(1,956,628)	(2,038,068)
128	Outside Services	0923	648,885	406,345	732,959	543,908	570,983	641,443	475,142	303,699	560,283	359,582
129	Property Insurance	0924	320,996	271,471	320,673	320,913	276,734	268,274	304,736	314,894	304,345	315,709
130	Injuries and Damages	0925	739,812	514,733	852,551	750,359	508,875	526,989	659,422	675,676	657,389	685,910
131	Pensions & Benefits	0926	2,607,792	2,608,714	2,597,624	2,455,770	2,485,791	2,621,233	2,329,120	2,444,026	2,029,800	2,601,866
132	Regulatory Commission Expense	0928	713,260	952,760	714,754	562,648	507,334	577,290	481,240	370,032	455,528	665,852
133	Duplicate Charges - Electric	0929	(114,340)	(69,631)	(102,518)	(116,772)	(118,639)	(131,550)	(104,922)	(88,782)	(38,407)	(69,831)
134	Miscellaneous	0930	119,716	171,411	372,224	172,302	160,619	225,912	169,397	578,335	259,313	189,664
135	Rents	0931	1,170,851	1,176,738	1,158,543	1,179,435	1,207,847	1,250,849	1,127,095	1,157,919	1,127,823	1,101,884
136	Maintenance of Structures	0932	-	-	-	-	-	-	-	-	-	-
137	Maintenance of General Plant	0935	(5,607)	9,377	2,590	14,633	2,245	11,386	2,425	1,968	1,872	2,578
138	Recoverable Contributions and Donations		-	-	-	-	-	-	-	-	-	-
139	Total Administrative & General Expense		\$ 9,677,266	\$ 8,228,107	\$ 8,906,427	\$ 9,605,341	\$ 8,035,818	\$ 9,263,191	\$ 8,522,797	\$ 7,733,854	\$ 10,911,759	\$ 7,528,836

Southwestern Public Service Company
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	August 2020	September 2020	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
122	Total Customer Service & Sales Expense		\$ 1,831,305	\$ 1,525,927	\$ 19,016,594	\$ (15,371,355)	\$ 3,645,238	\$ 48,818	\$ 3,694,057	\$ 946,026	
123	Total Customer Operations Expense		\$ 2,905,786	\$ 2,975,632	\$ 36,752,653	\$ (14,628,606)	\$ 22,124,047	\$ 309,803	\$ 22,433,850	\$ 6,779,591	
124	Administrative & General Expense:										
125	Administrative Salaries	0920	\$ 2,866,882	\$ 4,708,857	\$ 39,545,242	\$ (6,325,022)	\$ 33,220,219	\$ 593,794	\$ 33,814,014	\$ 10,165,291	Attachment SNN-2, p. 13 line 480 Attachment SNN-6, p. 16 line 686
126	Office Supplies & Expense	0921	1,756,625	1,867,421	19,833,830	14,685	19,848,516	2	19,848,518	5,966,933	Attachment SNN-2, p. 14 line 489 Attachment SNN-6, p. 17 line 698
127	A&G Expense Transferred	0922	(2,178,102)	(2,036,259)	(22,762,323)	-	(22,762,323)	-	(22,762,323)	(6,842,892)	Attachment SNN-2, p. 14 line 492 Attachment SNN-6, p. 17 line 701
128	Outside Services	0923	405,734	545,128	6,194,091	(3,962)	6,190,128	-	6,190,128	1,860,899	Attachment SNN-2, p. 14 line 498 Attachment SNN-6, p. 17 line 707
129	Property Insurance	0924	415,710	304,285	3,738,738	-	3,738,738	-	3,738,738	1,133,506	Attachment SNN-2, p. 14 line 501 Attachment SNN-6, p. 17 line 710
130	Injuries and Damages	0925	658,164	713,025	7,942,905	(1,075)	7,941,830	(0)	7,941,830	2,387,502	Attachment SNN-2, p. 14 line 507 Attachment SNN-6, p. 17 line 717
131	Pensions & Benefits	0926	2,494,914	2,034,633	29,311,283	(30,100)	29,281,182	912,504	30,193,686	8,736,346	Attachment SNN-2, p. 14 line 513 + 516 Attachment SNN-6, p. 17 line 725 + 728
132	Regulatory Commission Expense	0928	784,355	5,297,621	12,082,674	(6,728,632)	5,354,042	3,079,344	8,433,387	5,342,549	Attachment SNN-2, p. 14-15 lines 518 - 537 Attachment SNN-6, p. 17-18 lines 730 - 753
133	Duplicate Charges - Electric	0929	(96,402)	(110,433)	(1,162,226)	-	(1,162,226)	-	(1,162,226)	(348,553)	Attachment SNN-2, p. 15 line 540 Attachment SNN-6, p. 18 line 756
134	Miscellaneous	0930	148,097	137,414	2,704,404	(1,423,458)	1,280,946	-	1,280,946	384,157	Attachment SNN-2, p. 15 line 544 + 549 Attachment SNN-6, p. 18 line 760 + 765
135	Rents	0931	1,247,362	1,161,780	14,068,126	(1,295)	14,066,830	476	14,067,307	4,418,551	Attachment SNN-2, p. 15 line 555 Attachment SNN-6, p. 18 line 774
136	Maintenance of Structures	0932	-	-	-	-	-	-	-	-	
137	Maintenance of General Plant	0935	1,892	1,892	47,251	-	47,251	-	47,251	14,214	Attachment SNN-2, p. 15 line 558 Attachment SNN-6, p. 18 line 777
138	Recoverable Contributions and Donations		-	-	-	-	-	264,190	264,190	264,190	Attachment SNN-6, p. 18 line 780
139	Total Administrative & General Expense		\$ 8,505,232	\$ 14,625,363	\$ 111,543,992	\$ (14,498,859)	\$ 97,045,133	\$ 4,850,311	\$ 101,895,444	\$ 33,482,692	Attachment SNN-2, p. 15 line 560 Attachment SNN-6, p. 18 line 782

Southwestern Public Service Company
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020
140	Total O&M Expense		\$ 42,741,605	\$ 42,593,478	\$ 44,578,174	\$ 45,441,067	\$ 43,776,086	\$ 47,253,880	\$ 43,857,209	\$ 41,046,390	\$ 41,403,695	\$ 41,365,952
	(1) Operations and Maintenance Expenses -											
141	Litigation Expenses											
142	Outside Services- Legal	0923										
143	Litigation		\$9,563	\$4,205	\$47,141	\$33,432	\$4,778	\$27,853	\$9,004	\$40,593	\$9,661	\$4,417
144	Non-litigation		4,859	(13,814)	45,029	44,918	10,478	41,631	30,912	60,686	65,290	60,275
145	Total		\$ 14,422	\$ (9,609)	\$ 92,170	\$ 78,350	\$ 15,256	\$ 69,485	\$ 39,915	\$ 101,279	\$ 74,951	\$ 64,691
146	Other Outside Services	0923	\$ 634,463	\$ 415,954	\$ 640,789	\$ 465,558	\$ 555,727	\$ 571,959	\$ 435,226	\$ 202,420	\$ 485,332	\$ 294,891
147	Total Outside Services	0923	\$ 648,885	\$ 406,345	\$ 732,959	\$ 543,908	\$ 570,983	\$ 641,443	\$ 475,142	\$ 303,699	\$ 560,283	\$ 359,582

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

Southwestern Public Service Company
Operations and Maintenance Expenses

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

Line No.	Description	FERC Acct. No.	August 2020	September 2020	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period	NM Retail Test Year Period	Reference
140	Total O&M Expense		\$ 40,926,847	\$ 47,693,290	\$ 522,677,673	\$ (30,559,874)	\$ 492,117,799	\$ 22,058,381	\$ 514,176,179	\$ 149,001,136	Attachment SNN-2, p. 15 line 562 Attachment SNN-6, p. 18 line 784
(1) Operations and Maintenance Expenses -											
141	Litigation Expenses										
142	Outside Services- Legal	0923									
143	Litigation		\$2,303	\$9,673	\$ 202,623	\$ -	\$ 202,623	\$ -	\$ 202,623	\$ 60,913	
144	Non-litigation		20,892	68,892	440,047	-	440,047	-	440,047	132,289	
145	Total		\$ 23,195	\$ 78,565	\$ 642,670	\$ -	\$ 642,670	\$ -	\$ 642,670	\$ 193,202	
146	Other Outside Services	0923	\$ 382,539	\$ 466,563	\$ 5,551,421	\$ (3,962)	\$ 5,547,458	\$ -	\$ 5,547,458	\$ 1,667,697	
147	Total Outside Services	0923	\$ 405,734	\$ 545,128	\$ 6,194,091	\$ (3,962)	\$ 6,190,128	\$ -	\$ 6,190,128	\$ 1,860,899	Attachment SNN-2, p. 14 line 498 Attachment SNN-6, p. 17 line 707

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

(c) Explanation of Adjustments

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

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

Southwestern Public Service Company

Cost of Fuel

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

Line No.	Description	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020
1	Coal:								
2	Cost of Coal	\$ 7,859,909	\$ 11,251,568	\$ 9,896,605	\$ 4,668,741	\$ 5,827,148	\$ 4,007,860	\$ 3,745,469	\$ 7,238,463
3	Quantity - MMBtu	4,623,710	6,570,496	5,580,592	3,585,113	2,677,997	2,381,667	2,172,497	4,156,003
4	Unit Cost - \$ / MMBtu	\$ 1.70	\$ 1.71	\$ 1.77	\$ 1.30	\$ 2.18	\$ 1.68	\$ 1.72	\$ 1.74
5	Gas:								
6	Cost of Gas	\$ 7,935,530	\$ 7,360,304	\$ 9,382,459	\$ 8,835,428	\$ 7,261,525	\$ 4,581,200	\$ 4,426,193	\$ 7,751,864
7	Quantity - MMBtu	5,175,784	5,038,883	6,170,903	7,632,512	7,889,086	7,173,478	6,301,513	4,286,909
8	Unit Cost - \$ / MMBtu	\$ 1.53	\$ 1.46	\$ 1.52	\$ 1.16	\$ 0.92	\$ 0.64	\$ 0.70	\$ 1.81
9	Oil:								
10	Cost of Oil	\$ (1,713)	\$ 20,352	\$ 481	\$ 368	\$ 37,220	\$ -	\$ -	\$ 7,424
11	Quantity - MMBtu	167	955	26	36	1,981	-	-	395
12	Unit Cost - \$ / MMBtu	\$ (10.28)	\$ 21.31	\$ 18.79	\$ 10.23	\$ 18.79	\$ -	\$ -	\$ 18.79
13	Total Cost of Fuel	\$ 15,793,726	\$ 18,632,224	\$ 19,279,545	\$ 13,504,537	\$ 13,125,893	\$ 8,589,060	\$ 8,171,662	\$ 14,997,751
14	Total Quantities - MMBtu	9,799,661	11,610,334	11,751,520	11,217,661	10,569,064	9,555,145	8,474,010	8,443,306
15	Average Cost - \$ / MMBtu	\$ 1.61	\$ 1.60	\$ 1.64	\$ 1.20	\$ 1.24	\$ 0.90	\$ 0.96	\$ 1.78

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

Southwestern Public Service Company

Cost of Fuel

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

Line No.	Description	June 2020	July 2020	August 2020	September 2020	Base Period	Adjustments	Test Year Period
1	Coal:							
2	Cost of Coal	\$ 7,329,487	\$ 14,686,282	\$ 15,108,357	\$ 7,829,793	\$ 99,449,682	\$ -	\$ 99,449,682
3	Quantity - MMBtu	4,320,541	8,573,055	8,953,179	4,778,354	58,373,205	-	58,373,205
4	Unit Cost - \$ / MMBtu	\$ 1.70	\$ 1.71	\$ 1.69	\$ 1.64	\$ 1.70	\$ -	\$ 1.70
5	Gas:							
6	Cost of Gas	\$ 10,666,579	\$ 16,175,104	\$ 14,571,318	\$ 11,891,503	\$ 110,839,005	\$ -	\$ 110,839,005
7	Quantity - MMBtu	6,160,078	10,261,000	9,120,180	6,667,912	81,878,235	-	81,878,235
8	Unit Cost - \$ / MMBtu	\$ 1.73	\$ 1.58	\$ 1.60	\$ 1.78	\$ 1.35	\$ -	\$ 1.35
9	Oil:							
10	Cost of Oil	\$ 7,096	\$ 253	\$ 253	\$ 172	\$ 71,907	\$ -	\$ 71,907
11	Quantity - MMBtu	378	13	13	9	3,973	-	3,973
12	Unit Cost - \$ / MMBtu	\$ 18.79	\$ 18.79	\$ 18.79	\$ 18.79	\$ 18.10	\$ -	\$ 18.10
13	Total Cost of Fuel	\$ 18,003,162	\$ 30,861,639	\$ 29,679,928	\$ 19,721,467	\$ 210,360,595	\$ -	\$ 210,360,595
14	Total Quantities - MMBtu	10,480,996	18,834,068	18,073,372	11,446,275	140,255,413	-	140,255,413
15	Average Cost - \$ / MMBtu	\$ 1.72	\$ 1.64	\$ 1.64	\$ 1.72	\$ 1.50	\$ -	\$ 1.50

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

(2) Balancing Account Net (Column F) = Non-firm Off System Sales Margin Credit (Column D) + Other Adjustments (Column E)

Southwestern Public Service Company

Revenue Generated Through the Fuel Adjustment Clause

(a) Base Period (b) Test Year Period

Line No.	Year	Month	(F) Balancing Account Net (Items 6, c thru j) (2)	(G) NM Retail Applicable Fuel and Purchased Power Expense (Item 7, b) (Item 9)	(H) Base Fuel and Purchased Power Expense (Item 9)	(I) Increased or Decreased Fuel and Purchased Power Expense (Item 10)
1	2019	October	\$ (1,216,203)	\$ 10,557,156	\$ -	\$ 10,557,156
2		November	(1,773,592)	12,237,045	-	12,237,045
3		December	(385,039)	10,751,334	-	10,751,334
4	2020	January	(305,935)	9,836,583	-	9,836,583
5		February	(1,159,022)	8,936,878	-	8,936,878
6		March	(1,589,030)	9,608,515	-	9,608,515
7		April	(1,980,306)	8,393,710	-	8,393,710
8		May	(991,085)	11,932,058	-	11,932,058
9		June	(5,378,690)	8,565,969	-	8,565,969
10		July	(2,950,959)	10,608,046	-	10,608,046
11		August	(3,144,959)	8,526,483	-	8,526,483
12		September	(2,418,517)	10,211,960	-	10,211,960
13						
14	Total Base Period		\$ (23,293,337)	\$ 120,165,736	\$ -	\$ 120,165,736
15	Adjustments		\$ -	\$ -	\$ -	\$ -
16	Test Year Period		\$ (23,293,337)	\$ 120,165,736	\$ -	\$ 120,165,736

Source: Monthly Rule 550 Form I Reports as filed with the Commission

Notes:

(1) Other Adjustments (Column E) could include the following:

Proceeds from the Sale of Renewable Energy Credits ("RECs")

Llano Estacado - Texico (Windsorce)

Wind Revenues (Windsorce)

2006 Base Line Wholesale Sales Credit

REC Credit to Fuel and Purchased Power Cost Adjustment Clause ("FPPCAC")

Electric Commodity Trading Margins

Share of Auction Revenue Rights ("ARR")/Transmission Congestion Rights ("TCR") Credits

NM retail share of LPL Paper Capacity Sales Credit

Removal of Hale Wind Facility from Fuel and Purchased Power

Wind Revenue in Excess of Hale Revenue Requirement

NM retail share of Production Tax Credits

(2) Balancing Account Net (Column F) = Non-firm Off System Sales Margin Credit (Column D) + Other Adjustments (Column E)

Southwestern Public Service Company

Payroll Distribution and Associated Payroll Taxes

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

Line No.		Base Period	Base Period Adjustments ⁽¹⁾	Adjusted Base Period	Test Year Period Adjustments ⁽²⁾	Total Company Test Year Period	NM Retail Test Year Period
1	Operations						
2	Production	\$ 29,608,324	\$ (17)	\$ 29,608,308	\$ 662,167	\$ 30,270,474	\$ 9,334,075
3	Transmission	12,193,638	(8)	12,193,631	275,238	12,468,869	3,083,229
4	Regional Markets	482,882	-	482,882	10,823	493,704	162,009
5	Distribution	12,453,817	(7)	12,453,810	275,203	12,729,012	4,026,617
6	Other	78,590,284	(6,356,278)	72,234,006	1,690,057	73,924,063	21,984,498
7	Total	\$ 133,328,945	\$ (6,356,309)	\$ 126,972,636	\$ 2,913,487	\$ 129,886,122	\$ 38,590,429
8	Maintenance						
9	Production	\$ 17,453,631	\$ (19)	\$ 17,453,613	\$ 379,541	\$ 17,833,154	\$ 5,668,087
10	Transmission	652,721	(2)	652,720	15,353	668,073	165,932
11	Regional Markets	-	-	-	-	-	-
12	Distribution	3,944,195	(412,128)	3,532,067	81,994	3,614,061	930,178
13	Other	-	-	-	-	-	-
14	Total	\$ 22,050,548	\$ (412,148)	\$ 21,638,400	\$ 476,888	\$ 22,115,288	\$ 6,764,197
15	Total O&M Labor	\$ 155,379,493	\$ (6,768,458)	\$ 148,611,035	\$ 3,390,375	\$ 152,001,410	\$ 45,354,626
16	Payroll Taxes	\$ 8,506,804	\$ (466,050)	\$ 8,040,754	\$ 168,350	\$ 8,209,104	\$ 2,449,456
17	Total	\$ 8,506,804	\$ (466,050)	\$ 8,040,754	\$ 168,350	\$ 8,209,104	\$ 2,449,456

(c) Explanation of Adjustments

(1) Base Period adjustments are supported by Attachment SNN-2 p. 16-24 and p. 39 to the Direct Testimony of Stephanie N. Niemi.

(2) Test Year Period adjustments are supported by Attachment SNN-6 p. 19-30 and p. 45 to the Direct Testimony of Stephanie N. Niemi.

Southwestern Public Service Company

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

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

Line No.	Category	FERC.	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020
1	Advertising										
2		909	\$ 103,685	\$ (29,284)	\$ 5,708	\$ 52,203	\$ 10,102	\$ 16,573	\$ 367	\$ 56,876	\$ 42,797
3		912	-	-	-	350	432	11,442	136	914	7,614
4		930.1	91,683	128,705	144,976	120,244	78,168	96,460	90,647	179,597	176,852
5	Sub-total Advertising		\$ 195,368	\$ 99,421	\$ 150,685	\$ 172,797	\$ 88,702	\$ 124,474	\$ 91,150	\$ 237,387	\$ 227,264
6	Contributions/Donations										
7		426.1	\$ 32,332	\$ 48,524	\$ 1,026,292	\$ 17,470	\$ 54,241	\$ 43,544	\$ 30,927	\$ 22,263	\$ 14,935
8	Allowable Contributions and Donations										
9	Sub-total Contributions/Donations		\$ 32,332	\$ 48,524	\$ 1,026,292	\$ 17,470	\$ 54,241	\$ 43,544	\$ 30,927	\$ 22,263	\$ 14,935
10	Lobbying & Political Activities										
11		426.4	\$ 8,082	\$ 4,301	\$ 4,388	\$ 16,841	\$ 44,297	\$ 10,372	\$ 11,260	\$ 3,450	\$ 3,458
12	Sub-total Lobbying & Political Activities		\$ 8,082	\$ 4,301	\$ 4,388	\$ 16,841	\$ 44,297	\$ 10,372	\$ 11,260	\$ 3,450	\$ 3,458
13	Memberships										
14		426.4	\$ 1,000	\$ 2,733	\$ 5,551	\$ 3,470	\$ 3,245	\$ 2,954	\$ 3,100	\$ 6,900	\$ 520
15		426.5	2,197	2,641	3,087	1,720	3,982	3,464	2,079	1,836	4,040
16		901	-	-	-	-	-	-	-	-	-
17		902	2	-	-	-	-	-	-	-	-
18		903	3	-	-	-	-	14	22	-	-
19		908	-	278	680	-	325	756	-	-	220
20		921	2,506	5,498	28,839	3,082	6,812	4,825	6,815	7,509	634
21		930.2	26,231	40,241	66,209	51,364	78,127	66,628	50,382	131,647	6,720
22	Allowable Memberships										
	Sub-total Memberships		\$ 31,939	\$ 51,391	\$ 104,367	\$ 59,636	\$ 92,492	\$ 78,642	\$ 62,398	\$ 147,892	\$ 12,135
23	Outside Services										
24		426.4	\$ 9,578	\$ 13,074	\$ 11,855	\$ 11,374	\$ 9,728	\$ 21,664	\$ 11,343	\$ 16,334	\$ 18,533
25		901	1	1	82	-	16	-	-	320	-
26		902	74,737	100,359	58,190	159,060	160,435	81,823	182,938	(133,710)	69,562
27		903	365,653	165,868	80,963	37,217	361,818	199,662	240,223	363,512	174,094
28		908	16,217	22,855	23,267	(22,076)	997	20	181	625	-
29		912	-	-	-	-	-	-	-	-	20,995
30		921	157,366	164,882	182,384	152,332	163,128	151,023	209,737	147,587	154,548
31		923	648,615	406,075	736,646	544,481	571,377	642,157	475,319	305,225	563,524
32		928	96,457	458,388	496,078	55,977	107,274	82,734	125,543	65,129	120,917
33		930.2	-	-	51,854	-	1,430	2,695	8,514	(3)	6,311
34	Sub-total Outside Services		\$ 1,368,623	\$ 1,331,501	\$ 1,641,317	\$ 938,364	\$ 1,376,204	\$ 1,181,780	\$ 1,253,799	\$ 765,017	\$ 1,128,485
35	Total		\$ 1,636,345	\$ 1,535,137	\$ 2,927,049	\$ 1,205,107	\$ 1,655,935	\$ 1,438,812	\$ 1,449,534	\$ 1,176,010	\$ 1,386,277

Southwestern Public Service Company

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

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

Line No.	Category	FERC	July 2020	August 2020	September 2020	Total Base Period	Base Period Adjustments	Adjusted Base Period	Test Year Adjustments	Test Year Period
1	Advertising									
2		909	\$ 39,412	\$ 17,879	\$ 6,174	\$ 322,491	\$ (30,449)	\$ 292,042	\$ -	\$ 292,042
3		912	1,251	3,216	6,976	32,332	-	32,332	-	32,332
4		930.1	136,274	93,952	85,899	1,423,458	(1,423,458)	-	-	-
5	Sub-total Advertising		<u>\$ 176,937</u>	<u>\$ 115,047</u>	<u>\$ 99,049</u>	<u>\$ 1,778,281</u>	<u>\$ (1,453,907)</u>	<u>\$ 324,374</u>	<u>\$ -</u>	<u>\$ 324,374</u>
6	Contributions/Donations									
7		426.1	\$ 16,277	\$ 34,454	\$ 29,125	\$ 1,370,385	\$ (1,370,385)	\$ -	\$ -	\$ -
8	Allowable Contributions and Donations									
9	Sub-total Contributions/Donations		<u>\$ 16,277</u>	<u>\$ 34,454</u>	<u>\$ 29,125</u>	<u>\$ 1,370,385</u>	<u>\$ (1,370,385)</u>	<u>\$ -</u>	<u>\$ 36,103</u>	<u>\$ 36,103</u>
10	Lobbying & Political Activities									
11		426.4	\$ 11,559	\$ 3,501	\$ 8,005	\$ 129,513	\$ (129,513)	\$ -	\$ -	\$ -
12	Sub-total Lobbying & Political Activities		<u>\$ 11,559</u>	<u>\$ 3,501</u>	<u>\$ 8,005</u>	<u>\$ 129,513</u>	<u>\$ (129,513)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
13	Memberships									
14		426.4	\$ 800	\$ 150	\$ 2,399	\$ 32,823	\$ (32,823)	-	-	\$ -
15		426.5	2,654	1,538	2,517	31,754	(31,754)	-	-	-
16		901	-	-	-	-	-	-	-	-
17		902	-	-	2	4	-	4	-	4
18		903	14	-	3	58	-	58	-	58
19		908	(640)	156	446	2,221	-	2,221	-	2,221
20		921	2,544	5,155	(2,226)	71,996	-	71,996	-	71,996
21		930.2	46,100	33,284	(12,632)	584,302	-	584,302	-	584,302
22	Allowable Memberships		<u>\$ 51,473</u>	<u>\$ 40,283</u>	<u>\$ (9,490)</u>	<u>\$ 723,158</u>	<u>\$ (64,577)</u>	<u>\$ 658,581</u>	<u>\$ 228,088</u>	<u>\$ 886,668</u>
23	Sub-total Memberships									
24	Outside Services									
25		426.4	\$ 20,025	\$ 12,935	\$ 22,315	\$ 178,760	\$ (178,760)	\$ -	\$ -	\$ -
26		901	-	-	-	420	-	420	-	420
27		902	86,235	73,615	80,321	993,563	-	993,563	-	993,563
28		903	218,969	182,274	186,486	2,576,738	-	2,576,738	-	2,576,738
29		908	30,641	12,577	35,261	120,566	-	120,566	-	120,566
30		912	1,224	6,479	5,596	34,294	-	34,294	-	34,294
31		921	131,625	144,472	167,672	1,926,757	-	1,926,757	-	1,926,757
32		923	361,265	407,202	546,857	6,208,744	-	6,208,744	-	6,208,744
33		928	143,324	105,580	139,049	1,996,450	-	1,996,450	-	1,996,450
34	Sub-total Outside Services		<u>(23)</u>	<u>3,413</u>	<u>5,396</u>	<u>79,587</u>	<u>-(178,760)</u>	<u>79,587</u>	<u>-</u>	<u>79,587</u>
35	Total		<u>\$ 1,249,531</u>	<u>\$ 1,141,834</u>	<u>\$ 1,315,644</u>	<u>\$ 18,117,215</u>	<u>\$ (3,197,141)</u>	<u>\$ 14,920,074</u>	<u>\$ 264,190</u>	<u>\$ 15,184,264</u>

(c) Explanation of Adjustments

SPS is seeking to recover the adjustments for Contributions and Donations shown in the Test Year Period adjustments column. For a more detailed explanation of these adjustments please see the Direct Testimony of William A. Grant and attachment WAG-7.

Southwestern Public Service Company

Other Administrative and General Expenses

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

Southwestern Public Service Company

Depreciation and Amortization Expense

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

Line No.	Functional Group	FERC Account No.	Depreciable Plant In Service 10/1/2019	Depreciable Plant In Service 9/30/2020	Average Balance	Average Depreciation or Amortization Composite Rate	Total Company Depreciation or Amortization Expense As Booked	Depreciation or Amortization NM Composite Rate	Total Company Depreciation or Amortization Expense @ NM Rates ⁽¹⁾	Adjustments ⁽²⁾	Total Company Test Year Period (As Adjusted)	NM Retail Test Year Period (As Adjusted)
Depreciation - Electric												
1	Steam Production											
2	Structures & Improvements	311	\$ 243,099,005	\$ 242,600,375	\$ 242,849,690	3.15%	\$ 7,649,201	2.99%	\$ 7,269,281	\$ 5,558,246	\$ 12,827,527	\$ 3,941,551
3	Boiler Plant Equipment	312	1,018,827,793	1,023,442,289	1,021,135,041	2.84%	28,980,794	2.48%	25,301,244	20,299,805	45,601,049	14,011,964
4	Turbogenerator Units	314	516,461,428	524,155,942	520,308,685	2.80%	14,571,136	2.32%	12,087,213	10,974,846	23,062,059	7,086,344
5	Accessory Electrical Equipment	315	86,585,199	87,948,552	87,266,876	3.07%	2,678,606	2.69%	2,343,494	1,636,348	3,973,842	1,222,897
6	Miscellaneous Power Plant Equipment	316	32,939,001	32,266,273	32,602,637	2.51%	819,765	2.47%	805,959	618,445	1,424,404	437,681
7	Asset Retirement Cost - Steam	317	(254,077)	28,046,786	13,896,355	6.08%	845,292	6.08%	845,292	(845,292)	-	-
8	Total Steam Production											
9			\$ 1,897,658,350	\$ 1,938,460,218	\$ 1,918,059,284	2.90%	\$ 55,544,794	2.54%	\$ 48,652,483	\$ 38,242,399	\$ 86,894,882	\$ 26,700,437
10	Other Production											
11	Structures & Improvements	341	\$ 59,986,486	\$ 60,024,116	\$ 60,005,301	3.87%	\$ 2,323,753	3.88%	\$ 2,328,283	\$ (16,354)	\$ 2,311,929	\$ 750,459
12	Fuel Holders, Producers, & Accessories	342	6,086,051	6,193,387	6,139,719	2.49%	152,770	2.20%	134,956	1,098,286	1,233,242	56,510
13	Prime Movers	343	54,837,615	55,003,053	54,920,334	2.52%	1,382,521	2.44%	1,342,279	127,004	1,469,283	479,929
14	Generators	344	796,383,448	802,557,044	799,470,246	3.89%	31,089,264	3.89%	31,124,282	33,513,477	64,637,759	21,345,739
15	Accessory Electrical Equipment	345	51,433,697	51,701,012	51,567,355	3.24%	1,669,229	3.20%	1,648,362	(77,781)	1,570,581	541,639
16	Miscellaneous Power Plant Equipment	346	4,761,570	4,770,983	4,766,277	2.90%	138,362	2.70%	128,855	(333)	128,522	48,439
17	Asset Retirement Cost - Other	347	16,152,845	16,152,845	16,152,845	3.92%	632,840	3.92%	632,840	(632,840)	-	-
18	Total Other Production											
19			\$ 989,641,712	\$ 996,402,439	\$ 993,022,076	3.77%	\$ 37,388,739	3.76%	\$ 37,339,857	\$ 34,011,458	\$ 71,351,315	\$ 23,222,715
20	Total Production											
21			\$ 2,887,300,062	\$ 2,934,862,657	\$ 2,911,081,360	3.19%	\$ 92,933,533	2.95%	\$ 85,992,340	\$ 72,253,857	\$ 158,246,197	\$ 49,923,153
22	Transmission											
23	Structures & Improvements	352	\$ 113,007,250	\$ 125,223,575	\$ 119,115,413	1.62%	\$ 1,934,911	2.00%	\$ 2,386,930	\$ 51,481,617	\$ 53,868,547	\$ 639,320
24	Station Equipment	353	1,190,581,595	1,243,219,657	1,216,900,626	2.12%	25,806,064	2.22%	27,004,034	4,762,060	31,766,094	7,838,672
25	Towers & Fixtures	354	8,208,645	8,210,157	8,209,401	1.54%	126,703	1.48%	121,498	9,953	131,451	32,659
26	Poles & Fixtures	355	1,263,728,703	1,396,840,377	1,330,284,540	3.23%	43,018,258	3.29%	43,808,200	(43,338,380)	469,820	12,945,308
27	Overhead Conductors & Devices	356	470,227,338	497,297,456	483,762,397	2.95%	14,290,449	2.75%	13,290,033	2,531,146	15,821,179	3,958,443
28	Underground Conduit	357	274,970	275,005	274,987	1.31%	3,600	1.46%	4,003	627	4,630	1,122
29	Underground Conductors & Devices	358	489,717	489,717	489,717	2.63%	12,892	2.41%	11,784	2,266	14,050	3,406
30	Roads & Trails	359	517,736	517,736	517,736	1.53%	7,943	1.95%	10,120	(1,670)	8,450	2,049
31	Asset Retirement Cost - Transmission	359.1	25,029	25,029	25,029	3.12%	782	3.12%	782	(782)	-	-
32	Total Transmission											
33			\$ 3,047,060,982	\$ 3,272,098,708	\$ 3,159,579,845	2.70%	\$ 85,201,602	2.74%	\$ 86,637,384	\$ 15,446,837	\$ 102,084,221	\$ 25,420,980
34	Distribution											
35	Structures & Improvements	361	\$ 27,469,034	\$ 34,461,542	\$ 30,965,288	1.93%	\$ 597,876	1.93%	\$ 597,876	\$ 1,884	\$ 599,760	\$ 295,370
36	Station Equipment	362	297,997,156	313,615,734	305,806,445	2.06%	6,299,172	2.06%	6,299,172	1,731,214	8,030,386	3,417,750
37	Poles, Towers, & Fixtures	364	325,058,011	363,494,965	344,276,488	2.72%	9,377,243	2.72%	9,377,243	3,673,791	13,051,034	4,544,548
38	Overhead Conductors & Devices	365	280,159,013	303,843,509	292,001,261	2.80%	8,172,486	2.80%	8,172,486	2,465,783	10,638,269	4,453,097
39	Underground Conduit	366	25,739,028	26,851,935	26,295,482	1.94%	509,916	1.94%	509,916	23,847	533,764	144,557
40	Underground Conductors & Devices	367	47,260,163	51,748,259	49,504,211	2.45%	1,212,908	2.45%	1,212,908	1,386,155	1,386,155	388,429
41	Line Transformers	368	226,313,368	237,038,367	231,675,868	2.50%	5,785,450	2.50%	5,785,450	156,289	5,941,739	1,920,556
42	Services	369	92,432,383	97,993,488	95,212,935	3.01%	2,870,380	3.01%	2,870,380	152,689	3,023,069	1,045,254
43	Meeters	370	70,155,395	70,196,206	70,175,800	2.66%	1,866,203	2.66%	1,866,203	1,905,142	3,771,345	1,414,337
44	Installations On Customers Premises	371	13,045,566	13,045,583	13,045,574	2.75%	358,780	2.75%	358,780	177,965	536,745	202,252

Southwestern Public Service Company

Depreciation and Amortization Expense

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

Line No.	FERC Account	Functional Group	Depreciable Plant In Service 10/1/2019	Depreciable Plant In Service 9/30/2020	Average Balance	Average Depreciation or Amortization Composite Rate	Total Company Depreciation or Amortization Expense As Booked	Depreciation or Amortization NM Composite Rate	Total Company Depreciation or Amortization Expense @ NM Rates ⁽¹⁾	Adjustments ⁽²⁾	Total Company Test Year Period (As Adjusted)	NM Retail Test Year Period (As Adjusted)
42	373	Street Lighting & Signal Systems	29,055,709	33,072,498	31,064,103	3.28%	1,020,109	3.28%	1,020,109	586,753	1,606,862	662,036
43	374	Asset Retirement Cost - Distribution	7,467,368	7,467,368	7,467,368	4.15%	309,691	4.15%	309,691	(309,691)	-	-
44		Total Distribution	\$ 1,442,152,192	\$ 1,552,829,453	\$ 1,497,490,823	2.56%	\$ 38,380,214	2.56%	\$ 38,380,214	\$ 10,738,914	\$ 49,119,128	\$ 18,488,186
45		General										
46	390	Structures & Improvements	76,005,255	82,772,340	79,388,797	2.33%	1,851,542	1.94%	1,537,999	485,328	2,023,327	611,055
47	391	Office Furniture & Equipment	18,470,106	20,956,894	19,713,500	3.87%	762,114	3.98%	784,243	388,057	1,172,300	340,249
48	391	Computer Equipment	74,375,119	93,427,796	83,901,457	19.29%	16,181,757	18.35%	15,392,953	4,769,707	20,162,660	6,253,961
49	393	Stores Equipment	430,683	430,925	430,804	2.45%	10,540	1.97%	8,505	3,807	12,312	5,018
50	394	Tools, Shop, & Garage Equipment	46,518,513	51,629,128	49,073,820	2.90%	1,421,944	2.94%	1,440,495	62,269	1,502,764	507,056
51	395	Laboratory Equipment	11,109,050	10,928,508	11,018,779	3.33%	366,471	3.01%	331,997	(69,669)	262,328	99,649
52	397	Communication Equipment	123,602,410	130,295,683	126,949,047	5.58%	7,088,659	4.61%	4,618,529	3,081,742	7,700,271	2,456,275
53	398	Miscellaneous Equipment	2,786,720	2,746,736	2,766,728	3.78%	104,613	3.53%	97,587	11,495	109,082	39,150
54	399.1	Asset Retirement Cost - General	64,394	64,394	64,394	1.89%	1,218	100.00%	1,218	(1,218)	-	-
55		Reserve Deficiency - General ARI15 Asset 403 ⁽⁴⁾	-	-	-	N/A	599,186	N/A	-	1,349,064	1,349,064	-
56		Total General	\$ 353,362,250	\$ 393,252,404	\$ 373,307,327	7.60%	\$ 28,388,044	6.49%	\$ 24,213,526	\$ 10,080,582	\$ 34,294,108	\$ 10,312,413
57		Removal of the Asset Retirement Costs *										
58		Asset Retirement Cost - Steam	254,077	(28,046,786)	(13,896,355)		(845,292)		(845,292)	845,292	-	-
59		Asset Retirement Cost - Other	(16,152,845)	(16,152,845)	(16,152,845)		(632,840)		(632,840)	632,840	-	-
60		Asset Retirement Cost - Transmission	(25,029)	(25,029)	(25,029)		(782)		(782)	782	-	-
61		Asset Retirement Cost - Distribution	(7,467,368)	(7,467,368)	(7,467,368)		(309,691)		(309,691)	309,691	-	-
62		Asset Retirement Cost - General	(64,394)	(64,394)	(64,394)		(1,218)		(1,218)	1,218	-	-
63		Total Removal of the Asset Retirement Costs	\$ (23,455,558)	\$ (51,756,421)	\$ (37,605,990)		\$ (1,789,823)		\$ (1,789,823)	\$ 1,789,823	\$ -	\$ -
64		Subtotal Electric Depreciation	\$ 7,706,419,928	\$ 8,101,286,800	\$ 7,903,853,364	3.08%	\$ 243,113,570	2.95%	\$ 233,433,641	\$ 110,310,012	\$ 343,743,653	\$ 104,144,732
65		Transportation Clearing - Electric										
66	392	Transportation Equipment	116,077,468	122,300,758	119,189,113	6.09%	7,257,100	5.69%	6,783,710	1,198,542	7,982,252	671,468
67	396	Power Operated Equipment	14,816,242	13,718,357	14,267,300	4.70%	670,924	5.57%	794,468	(132,664)	661,804	58,822
68		Reserve Deficiency - General ARI15 Asset 184 ⁽⁴⁾	-	-	-	N/A	551,119	N/A	-	691,547	691,547	-
69		Total Transportation Clearing - Electric	\$ 130,893,710	\$ 136,019,115	\$ 133,456,413	6.35%	\$ 8,479,143	5.68%	\$ 7,578,178	\$ 1,757,425	\$ 9,335,603	\$ 730,290
70		Amortization - Electric										
71		Intangibles										
72	301	Franchises & Licenses	-	-	-	0.00%	\$ -	0.00%	\$ -	-	\$ -	\$ -
73	303	Miscellaneous Intangibles ⁽³⁾	173,421,911	175,139,933	174,280,922	14.01%	24,423,399	14.01%	24,423,398	2,709,712 ⁽⁶⁾	27,133,110	8,161,350
74		Total Intangibles	\$ 173,421,911	\$ 175,139,933	\$ 174,280,922	14.01%	\$ 24,423,399	14.01%	\$ 24,423,398	\$ 2,709,712⁽⁶⁾	\$ 27,133,110	\$ 8,161,350
75		Steam Production										
76	310.2	Land Rights & Water Rights	12,722,831	12,722,831	12,722,831	3.30%	420,451	2.13%	270,704	310,891 ⁽⁶⁾	581,595	178,708
77		Total Steam Production	\$ 12,722,831	\$ 12,722,831	\$ 12,722,831	3.30%	\$ 420,451	2.13%	\$ 270,704	\$ 310,891⁽⁶⁾	\$ 581,595	\$ 178,708

Southwestern Public Service Company
Depreciation and Amortization Expense

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

Line	No.	Functional Group	FERC Account	Depreciable Plant In Service 10/1/2019	Depreciable Plant In Service 9/30/2020	Average Balance	Average Depreciation or Amortization Composite Rate	Total Company Depreciation or Amortization Expense As Booked	Depreciation or Amortization NM Composite Rate	Total Company Depreciation or Amortization Expense @ NM Rates ⁽¹⁾	Adjustments ⁽²⁾	Total Company Test Year Period (As Adjusted)	NM Retail Test Year Period (As Adjusted)
78		Other Production											
79	340.2	Land & Water Rights		\$ 676	\$ 676	\$ 676	0.30%	\$ 2	1.18%	\$ 8	(8)	\$ -	\$ -
80		Total Other Production		\$ 676	\$ 676	\$ 676	0.30%	2	1.18%	\$ 8	(8)	\$ -	\$ -
81		Transmission											
82	350.2	Land Rights		\$ 155,524,553	\$ 161,758,136	\$ 158,641,344	1.03%	\$ 1,639,200	1.32%	\$ 2,090,609	(19,885)	\$ 2,070,724	\$ 514,477
83		Total Transmission		\$ 155,524,553	\$ 161,758,136	\$ 158,641,344	1.03%	\$ 1,639,200	1.32%	\$ 2,090,609	(19,885)	\$ 2,070,724	\$ 514,477
84		Distribution											
85	360.2	Land Rights		\$ 11,323,229	\$ 14,363,878	\$ 12,843,554	1.57%	\$ 201,261	1.57%	\$ 201,261	18,850	\$ 220,111	\$ 176,693
86		Total Distribution		\$ 11,323,229	\$ 14,363,878	\$ 12,843,554	1.57%	\$ 201,261	1.57%	\$ 201,261	18,850	\$ 220,111	\$ 176,693
87		General											
88	389.2	Land Rights		\$ 45,967	\$ 45,967	\$ 45,967	2.22%	\$ 1,022	1.71%	\$ 787	79	\$ 866	\$ 260
89	390	Leasehold Improvements		\$ 4,232,845	\$ 3,663,394	\$ 3,948,120	4.39%	\$ 173,423	4.39%	\$ 173,425	(173,425)	\$ -	\$ -
90		Total General		\$ 4,278,813	\$ 3,709,361	\$ 3,994,087	4.37%	\$ 174,445	4.36%	\$ 174,212	(173,346)	\$ 866	\$ 260
91		Subtotal		\$ 357,272,012	\$ 367,694,816	\$ 362,483,414	7.41%	\$ 26,858,758	7.49%	\$ 27,160,192	\$ 2,846,214	\$ 30,006,406	\$ 9,031,488
92		Total		\$ 8,194,585,651	\$ 8,605,000,731	\$ 8,399,793,191	3.31%	\$ 278,451,471	3.19%	\$ 288,172,011	\$ 114,913,652	\$ 383,085,663	\$ 113,906,510

(c) Explanation of Adjustments

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

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

⁽²⁾ Depreciation expense calculated from October 2020 - February 2021 on all projects included in the October 2020 - February 2021 plant additions based on New Mexico depreciation rates.

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

The amount of depreciable plant was calculated as the original cost less any fully accrued assets which were calculated as any accounts having a net book value equal to zero. All assets which were fully accrued as of 9/30/2020 were deducted from the depreciable plant balances on this schedule, so as to not overestimate the expected expense.

Depreciable software plant in service on 9/30/2020 of \$175,139,933 continues to be amortized, while, \$61,857,083 is the amount of software that has been fully reserved and is no longer amortizing. Added together these two amounts equal \$236,997,016 (the plant balance on Schedule B-2).

⁽⁴⁾ Reserve Deficiency: Represents blended financial reserve deficiency as reflected on Texas and FERC sets of books. It is not included in the Total Company Depreciation or Amortization Expense at New Mexico Rates.

⁽⁵⁾ Adjustment made based on a finding in a FERC audit of XES that occurred, SPS made an adjustment to remove from rate base for software applications previously allocated to SPS.

⁽⁶⁾ Adjustments for Production Plant (Excluding removal of Asset Retirement Costs), please see Attachment SNN-6 to the Direct Testimony of Stephanie N. Niemi, page 31-34, lines 37-180.

⁽⁷⁾ Adjustments for Transmission Plant (Excluding removal of Asset Retirement Costs), please see Attachment SNN-6 to the Direct Testimony of Stephanie N. Niemi, pages 34-38, lines 182-361.

⁽⁸⁾ Adjustments for Distribution Plant (Excluding removal of Asset Retirement Costs), please see Attachment SNN-6 to the Direct Testimony of Stephanie N. Niemi, page 38-40, lines 363-433.

⁽⁹⁾ Adjustments for General Plant (Excluding removal of Asset Retirement Costs), please see Attachment SNN-6 to the Direct Testimony of Stephanie N. Niemi, page 40-42, lines 435-539.

⁽¹⁰⁾ Adjustments for Intangible Plant (Excluding removal of Asset Retirement Costs), please see Attachment SNN-6 to the Direct Testimony of Stephanie N. Niemi, page 31, lines 1-35.

Southwestern Public Service Company

Taxes Other Than on Income

(a) Base Period, (b) Test Year Period		(A)	(B)	(C)	(D)
Line No.	Description	Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1	FICA	\$ 8,348,596			
2	FUTA	50,270.79			
3	SUTA	107,937.17			
4	Total Payroll Taxes⁽¹⁾	\$ 8,506,804	\$ (297,700)	\$ 8,209,104	\$ 2,449,456
5	Property Tax - New Mexico	\$ 9,894,665			
6	Property Tax - Other States	51,494,355.75			
7	Total Property Tax⁽²⁾	\$ 61,389,020	\$ 10,686,980	\$ 72,076,000	\$ 21,851,912
8	Texas Franchise Fees⁽³⁾	\$ 8,127,809		\$ 8,127,809	-
9	Texas Gross Receipts⁽³⁾	\$ 6,487,347		\$ 6,487,347	-
10	Sales, Use & Other Misc Taxes	\$ 49,243		\$ 49,243	3,473
11	Total Taxes Other Than Income	<u><u>\$ 84,560,225</u></u>	<u><u>\$ 10,389,280</u></u>	<u><u>\$ 94,949,504</u></u>	<u><u>\$ 24,304,842</u></u>

(c) Explanation of Adjustments

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

Attachment SNN-2, page 34 line 10

Attachment SNN-6, page 43 line 12

Payroll tax adjustment was only calculated on a Test Year basis.

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

Attachment SNN-2, page 34 line 4

Attachment SNN-6, page 43 line 6

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

Note:

See page 2 for summary of activity for taxes accrued, prepaid, and charged.

Southwestern Public Service Company

Taxes Other Than on Income

(a) Base Period, (b) Test Year Period
Summary of Activity for Taxes Accrued, Prepaid, and Charged

Line No.	Description	Total Company Beginning Balance			Taxes			Total Company Ending Balance		
		Taxes Accrued (Account 236)	Taxes Prepaid (Account 165)	Accrued Base Period (Account 236)	Taxes Paid in Base Period	Adjustment	Taxes Accrued (Account 236)	Taxes Prepaid (Account 165)		
1	FICA	\$ (395,839)	\$ -	\$ (8,526,814)	\$ 5,382,175		\$ (3,540,478)	\$ -		
2	FUTA	(1,832)	-	(52,105)	53,735		(202)	-		
3	SUTA	(3,172)	-	(74,731)	76,801		(1,102)	-		
4	Total Payroll Taxes	\$ (400,843)		\$ (8,653,650)	\$ 5,512,711		\$ (3,541,782)	\$ -		
5	Property Tax - New Mexico	8,820,000	-	9,894,665	(9,936,165)	176,500	8,955,000	-		
6	Property Tax - Other States	28,890,000	-	51,506,356	(45,379,737)	1,943,250	36,959,869	-		
7	Total Property Tax	\$ 37,710,000		\$ 61,401,021	\$ (55,315,902)	\$ 2,119,750	\$ 45,914,869	\$ -		
8	Texas Franchise Fees	(828,295)	-	(8,126,403)	8,076,188	-	(878,510)	-		
9	Texas Gross Receipts	-		(6,487,347)	6,487,347		-	-		
10	Sales, Use & Other Misc Taxes	1,262,006	-	9,771,153 ⁽¹⁾	(9,775,401)		1,257,757	-		
11	Total Taxes Other Than Income	\$ 37,742,869	\$ -	\$ 47,904,773	\$ (45,015,057)	\$ 2,119,750	\$ 42,752,335	\$ -		
									Electric Accounts 408.1 ⁽²⁾	Other Accounts
									\$ 8,506,804	\$ -
									\$ 9,894,665	12,000
									\$ 51,494,356	\$ 12,000
									\$ 61,389,020	\$ 12,000
									8,127,809	
									6,487,347	
									49,243	9,721,909
									\$ 84,560,225	\$ 9,733,909

Notes:

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

⁽¹⁾ For the majority of use tax that is accrued, the expense follows the accounting of the item purchased rather than being expensed to the miscellaneous tax account.⁽²⁾ Agrees to Schedule H-8, page 1, column A.

Southwestern Public Service Company
Federal and State Income Taxes

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

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year
1	Net Income			
2	Operating Income Before Income Taxes	\$ 351,193,075	\$ (45,701,229)	\$ 305,491,846
3	Other Income and Deductions (Net)	26,162,393	(26,162,393)	-
4	Interest Expense	(99,822,663)	(17,397,486)	(117,220,149)
5	Net Income Before Tax	\$ 277,532,805	\$ (89,261,107)	\$ 188,271,698
6	Federal Income Tax Expense	\$ (43,758,982)	\$ 1,885,751	\$ (41,873,232)
7	State Income Tax Expense	(3,487,905)	(738,904)	(4,226,809)
8	Deferred Taxes	38,262,429	28,195,108	66,457,537
9	Deferred Taxes - Credits	-	-	-
10	ITC Amortization	(52,421)	(0)	(52,421)
11	Total Income Tax Expense	\$ (9,036,880)	\$ 29,341,954	\$ 20,305,074
12	Net Income	\$ 286,569,684	\$ (118,603,061)	\$ 167,966,624
13	Income Tax Calculation:			
14	Net Income Before Tax (Pre-Tax Income)	\$ 277,532,805	\$ (89,261,107)	\$ 188,271,698
15	Additions (Deductions) to Book Income:			
16	Plant Differences			
17	AFUDC-Debt (Net of Pre-Funded Amounts)	\$ (13,885,408)	\$ 13,885,408	\$ -
18	AFUDC-Equity (Net of Pre-Funded Amounts)	(32,253,280)	\$ 32,253,280	-
19	Amortization of Computer Software	4,127,360	\$ (4,127,360)	-
20	Amortization of Hydro License (Water Rights)	-	\$ -	-
21	Depletion of Water Rights	-	\$ -	-
22	Amortization of Limited Term Plan	2,580,704	\$ (2,580,704)	-
23	Amortization of Pollution Control Facilities	-	\$ -	-
24	Avoided Cost Interest	25,112,347	\$ (25,112,347)	-
25	Book Depreciation and Amortization	226,677,018	\$ (226,677,018)	-
26	Capitalization of Software Expense (Book)	32,541	\$ (32,541)	-
27	Clearing Account Book Expense	6,872,523	\$ (6,872,523)	-
28	Contributions in Aid of Construction	7,608,884	\$ (7,608,884)	-
29	Cost of Removal	(38,839,055)	\$ 38,839,055	-
30	ESOP Dividends	618,776	\$ (618,776)	-
31	Gain/(Loss) on Disposition of Assets (Tax)	4,171,115	\$ (4,171,115)	-
32	(Gain)/Loss on Disposition of Assets (Book)	-	\$ -	-
33	Internally Developed Software	(27,625)	\$ 27,625	-
34	Pensions & Benefits Capitalized	4,028,321	\$ (4,028,321)	-
35	Repair Expenditures (Includes 481A Adjustment)	(55,315,495)	\$ 55,315,495	-
36	Section 174 Expenditures	(21,800,000)	\$ 21,800,000	-
37	Tax Depreciation	(515,931,132)	\$ 515,931,132	-
38	Recoverable Meters Provision	34,898	\$ (34,898)	-
39	Plant - Temporary	-	\$ (307,197,017)	(307,197,017)
40	Plant - Permanent / Flowthrough	-	\$ (21,970,435)	(21,970,435)
41	Total Plant Differences	\$ (396,187,508)	\$ 67,020,056	\$ (329,167,452)

Southwestern Public Service Company
Federal and State Income Taxes

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

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year
42	Non-Plant Differences			
43	Bad Debts	\$ 1,479,438	\$ 220,693	\$ 1,700,132
44	Book Unamortized Cost of Reacquired Debt	809,826	0	809,826
45	CARES Act Payroll Deferral	3,070,533	-	3,070,533
46	Club Dues	28,006	(28,006)	-
47	Contribution Carryover	(66,631)	66,631	-
48	Deferred Compensation Plan Reserve	1,198,678	(1,198,678)	-
49	Deferred Fuel Costs	(24,595,745)	24,595,745	-
50	Deferred Revenue (ITC Grant Accounting)	(12,861)	12,861	-
51	Demand Side Management	(1,255,010)	1,255,010	-
52	Depletion on Royalty Income	-	-	-
53	DSM-Advertising	(0)	0	-
54	Employee Incentive Plans	62,915	0	62,915
55	Environmental Remediation	2,495,330	-	2,495,330
56	Federal NOL Benefit - DIT NR	-	-	-
57	Federal NOL Benefit - DIT Operating	-	(76,262,870)	(76,262,870)
58	Fuel Tax Credit Addback	-	(324)	(324)
59	Income from Trusts	-	-	-
60	Interest Income/Expense on Disputed Tax	1,044,917	(1,044,917)	-
61	Inventory Reserve	16,338	(0)	16,338
62	Litigation Reserve	(760,383)	-	(760,383)
63	Lobbying Expenses	742,291	(742,291)	-
64	Mark to Market Adjustment	1,168,444	(1,168,444)	-
65	Meals & Entertainment	1,037,137	96,190	1,133,327
66	Non-Qualified Pension Plan	33,960	(24,414)	9,546
67	Operating Lease Liabilities	(25,360,793)	25,360,793	-
68	Operating Lease Assets	25,360,793	(25,360,793)	-
69	Penalties	78,433	(78,433)	-
70	Pension Expense	245,549	83,499	329,048
71	Performance Recognition Awards	21,118	-	21,118
72	Performance Share Plan	53,024	(53,024)	-
73	Post Employment Benefit - Retiree Medical (FAS 106)	108,864	(4,414)	104,450
74	Post Employment Benefit - Long Term Disability (FAS 112)	(91,177)	(24,801)	(115,978)
75	Prepaid Advertising	-	-	-
76	Regulatory Asset - New Mexico NOx Expense	34,908	-	34,908
77	Rate Case / Restructuring Expense	5,837,803	-	5,837,803
78	Rate Refund	(1,689,336)	1,689,336	-
79	Regulatory Asset/Liability - Transmission Attachment C	(5,865,595)	5,865,595	-
80	Reg Asset - Emergency Spec Response	(1,069,286)	-	(1,069,286)
81	Regulatory Asset/Liability - Miscellaneous	(70,418,958)	70,418,958	-
82	Regulatory Asset - Texas Surcharge	-	-	-
83	Renewable Energy Standard/Credit (RES/REC)	(3,426,249)	3,426,249	-
84	Section 174 - Section 59e Adjustment	14,199,406	(14,199,406)	-
85	State Tax Deduction Cash vs Accrual	(2,984,646)	2,984,646	-
86	Suites/Entertainment Expense	23,148	(23,148)	-
87	Texas Margin Tax	-	(487,506)	(487,506)
88	Vacation Accrual	343,675	-	343,675
89	Plant Adjustment for Accrual Only	(10,447,089)	10,447,089	-
90	Rounding	(2)	2	-
91	Total Non-Plant Differences	\$ (88,549,226)	\$ 25,821,829	\$ (62,727,398)
92	Total Additions (Deductions) to Book Income	\$ (484,736,734)	\$ 92,841,885	\$ (391,894,849)

Southwestern Public Service Company
Federal and State Income Taxes

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

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year
93	Taxable Income Before State Income Tax	\$ (207,203,929)	\$ 3,580,778	\$ (203,623,151)
94	NOL: Federal - LT NR	-	-	-
95	NOL: Federal - LT Operating	-	-	-
96	Contribution Carryover - FED Only	66,631	(66,631)	-
97	Contribution Carryover - KS Only	(278,419)	278,419	-
98	Contribution Carryover - NM Only	49,849	(49,849)	-
99	Contribution Carryover - OK Only	49,849	(49,849)	-
100	NM State Tax Deduction	-	-	-
101	OK Bonus Depreciation	-	-	-
102	Plant Prior Year True-Up Federal Only	-	-	-
103	State Tax Deduction Cash vs Accrual	2,984,646	(2,984,646)	-
104	State Taxable Income Before Apportionment	\$ (204,331,373)	\$ 708,222	\$ (203,623,151)
105	Apportionment Factor			
106	State Taxable Income After Apportionment	\$ (258,246,000)	\$ 71,639,431	\$ (186,606,569)
107	Post Apportionment Adjustments	-	-	-
108	Apportionment Tax Deductible	-	-	-
109	Taxable Income After Apportionment	\$ (258,246,000)	\$ 71,639,431	\$ (186,606,569)
110	State Statutory Tax Rate			
111	State Income Tax Before Adjustments	\$ (3,199,558)	\$ (1,027,196)	\$ (4,226,754)
112	Unitary (Benefit) Detriment - State	-	-	-
113	State Only Adjustment	(0)	55	55
114	Texas Margin Tax	(3,855,005)	3,855,005	-
115	Plant State Only Liability Adjustmen	(28,622)	28,622	-
116	Texas R&E Credit	350,266	(350,266)	-
117	Accrued State Income Taxes	\$ (3,533,361)	\$ 3,533,417	\$ 55
118	Total State Income Tax (Line 97 less Line 103)	\$ 333,803	\$ (4,560,612)	\$ (4,226,809)
119	Federal Taxable Income	\$ (207,537,732)	\$ 8,141,390	\$ (199,396,342)
120	Federal Income Tax Rate	21%		21%
121	Federal Income Tax	\$ (43,582,924)	\$ 1,709,692	\$ (41,873,232)
122	Adjustments - Federal	1,633,707	(1,633,707)	-
123	Adjustments - Audit and Prior Year	(2,751,679)	2,751,679	-
124	Adjustments - FIN 48	370,310	(370,310)	-
125	Adjustment - Federal Detriment on Texas Gross Margin Tax	571,604	(571,604)	-
126	Total Federal Income Tax	\$ (43,758,982)	\$ 1,885,751	\$ (41,873,232)
127	Tax Calculation Other Income (below the line)			
128	Net Other Income & Deductions	\$ 25,927,570	(25,927,570)	\$ -
129	AFUDC Equity	(33,844,993)	33,844,993	-
130	Club Dues	28,006	(28,006)	-
131	Deferred Revenue (ITC Grant Accounting)	(12,861)	12,861	-
132	Effect of Rate Change on Plant Items	(23,949)	23,949	-
133	NOL: Federal - LT NR	-	-	-
134	Lobbying Expense	742,291	(742,291)	-
135	Suite/Entertainment Tickets	23,148	(23,148)	-
136	Penalties	78,433	(78,433)	-
137	Plant Other Flowthrough - 282	7,042	(7,042)	-
138	Taxable Income Before State Income Tax	\$ (7,075,313)	\$ 7,075,313	\$ -
139	Deduct: Accrued State Income Taxes	(112,111)	112,111	-
140	Federal Taxable Income	\$ (6,963,202)	\$ 6,963,202	\$ -
141	Federal Income Tax Rate	21%		21%
142	Federal Income Tax Other (below the line)	\$ (1,462,272)	\$ 1,462,272	\$ -
143	Plant Federal Only Liability Adjustmen	489	(489)	-
144	AFUDC Equity Reclass Entry	-	-	-
145	FERC Form Reclass	-	-	-
146	Out of Period Adjustments	419,357	(419,357)	-
147	FIN 48 - Federal Income Tax	(164,766)	164,766	-
148	Total Federal Income Tax Other (below the line)	\$ (1,207,192)	\$ 1,207,192	\$ -
149	Federal Income Tax from Operations (above the line)	\$ (42,551,790)	\$ 678,558	\$ (41,873,232)

Southwestern Public Service Company
Federal and State Income Taxes

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

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year
150	New Mexico			
151	Taxable Income Before State Income Tax	\$ (207,203,929)	\$ 3,580,778	\$ (203,623,151)
152	State Tax Adjustments:			
153	NOL: Federal - LT NR	-	-	-
154	NOL: Federal - LT Operating	-	-	-
155	Contribution Carryover - FED Only	66,631	(66,631)	-
156	Contribution Carryover - KS Only	-	-	-
157	Contribution Carryover - NM Only	49,849	(49,849)	-
158	Contribution Carryover - OK Only	-	-	-
159	NM State Tax Deduction	-	-	-
160	Oklahoma Bonus Depreciation	-	-	-
161	Plant Prior Year True-Up Federal Only	-	-	-
162	State Tax Deduction Cash vs Accrual	2,984,646	(2,984,646)	-
163	Total State Tax Adjustments	\$ 3,101,126	\$ (3,101,126)	\$ -
164	State Taxable Income Before Apportionment	\$ (204,102,803)	\$ 479,652	\$ (203,623,151)
165	Apportionment Factor	25.7498%		26.1320%
166	State Taxable Income After Apportionment	\$ (52,556,000)	\$ (654,802)	\$ (53,210,802)
167	Post Apportionment Adjustments	-	-	-
168	Apportionment Tax Deductible	-	-	-
169	Taxable Income After Apportionment	\$ (52,556,000)	\$ (654,802)	\$ (53,210,802)
170	State Statutory Tax Rate	5.9000%		5.9000%
171	State Income Tax Before Adjustments	\$ (3,100,804)	\$ (38,633)	\$ (3,139,437)
172	Unitary (Benefit) Detriment - State	-	-	-
173	State Only Adjustments	0	(0)	-
174	Texas Margin Tax	-	-	-
175	Plant State Only Liability Adjustmen	(25,905)	25,905	-
176	Texas R&E Credit	-	-	-
177	Total Credits and Adjustments	\$ (25,905)	\$ 25,905	\$ -
178	Total State Income Tax (excludes Adjustments & FIN 48)	\$ (3,074,899)	\$ (64,538)	\$ (3,139,437)
179	Kansas			
180	Taxable Income Before State Income Tax	\$ (207,203,929)	\$ 3,580,778	\$ (203,623,151)
181	State Tax Adjustments:			
182	NOL: Federal - LT NR	-	-	-
183	NOL: Federal - LT Operating	-	-	-
184	Contribution Carryover - FED Only	66,631	(66,631)	-
185	Contribution Carryover - KS Only	(278,419)	278,419	-
186	Contribution Carryover - NM Only	-	-	-
187	Contribution Carryover - OK Only	-	-	-
188	NM State Tax Deduction	-	-	-
189	Oklahoma Bonus Depreciation	-	-	-
190	Plant Prior Year True-Up Federal Only	-	-	-
191	State Tax Deduction Cash vs Accrual	2,984,646	(2,984,646)	-
192	Total State Tax Adjustments	\$ 2,772,858	\$ (2,772,858)	\$ -
193	State Taxable Income Before Apportionment	\$ (204,431,071)	\$ 807,920	\$ (203,623,151)
194	Apportionment Factor	0.3186%		0.3219%
195	State Taxable Income After Apportionment	\$ (651,346)	\$ (4,117)	\$ (655,463)
196	Post Apportionment Adjustments	-	-	-
197	Apportionment Tax Deductible	-	-	-
198	Taxable Income After Apportionment	\$ (651,346)	\$ (4,117)	\$ (655,463)
199	State Statutory Tax Rate	7.0000%		7.0000%
200	State Income Tax Before Adjustments	\$ (45,594)	\$ (288)	\$ (45,882)
201	Unitary (Benefit) Detriment - State	-	-	-
202	State Only Adjustments	(0)	0	-
203	Texas Margin Tax	-	-	-
204	Plant State Only Liability Adjustmen	(494)	494	-
205	Texas R&E Credit	-	-	-
206	Total Credits and Adjustments	\$ (494)	\$ 494	\$ -
207	Total State Income Tax (excludes Adjustments & FIN 48)	\$ (45,100)	\$ (782)	\$ (45,882)

Southwestern Public Service Company
Federal and State Income Taxes

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

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year
208	Oklahoma			
209	Taxable Income Before State Income Tax	\$ (207,203,929)	\$ 3,580,778	\$ (203,623,151)
210	State Tax Adjustments:			
211	NOL: Federal - LT NR	-	-	-
212	NOL: Federal - LT Operating	-	-	-
213	Contribution Carryover - FED Only	66,631	(66,631)	-
214	Contribution Carryover - KS Only	-	-	-
215	Contribution Carryover - NM Only	-	-	-
216	Contribution Carryover - OK Only	49,849	(49,849)	-
217	NM State Tax Deduction	-	-	-
218	Oklahoma Bonus Depreciation	-	-	-
219	Plant Prior Year True-Up Federal Only	-	-	-
220	State Tax Deduction Cash vs Accrual	2,984,646	(2,984,646)	-
221	Total State Tax Adjustments	\$ 3,101,126	\$ (3,101,126)	\$ -
222	State Taxable Income Before Apportionment	\$ (204,102,803)	\$ 479,652	\$ (203,623,151)
223	Apportionment Factor	0.4341%		0.4292%
224	State Taxable Income After Apportionment	\$ (886,001)	\$ 12,050	\$ (873,951)
225	Post Apportionment Adjustments	-	-	-
226	Apportionment Tax Deductible	-	-	-
227	Taxable Income After Apportionment	\$ (886,001)	\$ 12,050	\$ (873,951)
228	State Statutory Tax Rate	6.0000%		6.0000%
229	State Income Tax Before Adjustments	\$ (53,160)	\$ 723	\$ (52,437)
230	Unitary (Benefit) Detriment - State	-	-	-
231	State Only Adjustments	-	-	-
232	Texas Margin Tax	-	-	-
233	Plant State Only Liability Adjustmen	(2,224)	2,224	-
234	Texas R&E Credit	-	-	-
235	Total Credits and Adjustments	\$ (2,224)	\$ 2,224	\$ -
236	Total State Income Tax (excludes Adjustments & FIN 48)	\$ (50,936)	\$ (1,501)	\$ (52,437)
237	Texas			
238	Taxable Income Before State Income Tax	\$ (207,203,929)	\$ 3,580,778	\$ (203,623,151)
239	State Tax Adjustments:			
240	NOL: Federal - LT NR	-	-	-
241	NOL: Federal - LT Operating	-	-	-
242	Contribution Carryover - FED Only	66,631	(66,631)	-
243	Contribution Carryover - KS Only	-	-	-
244	Contribution Carryover - NM Only	-	-	-
245	Contribution Carryover - OK Only	-	-	-
246	NM State Tax Deduction	-	-	-
247	Oklahoma Bonus Depreciation	-	-	-
248	Plant Prior Year True-Up Federal Only	-	-	-
249	State Tax Deduction Cash vs Accrual	2,984,646	(2,984,646)	-
250	Total State Tax Adjustments	\$ 3,051,277	\$ (3,051,277)	\$ -
251	State Taxable Income Before Apportionment	\$ (204,152,652)	\$ 529,501	\$ (203,623,151)
252	Apportionment Factor	100.0000%		64.7600%
253	State Taxable Income After Apportionment	\$ (204,152,652)	\$ 72,286,300	\$ (131,866,353)
254	Post Apportionment Adjustments	-	-	-
255	Apportionment Tax Deductible	-	-	-
256	Taxable Income After Apportionment	\$ (204,152,652)	\$ 72,286,300	\$ (131,866,353)
257	State Statutory Tax Rate	0.0000%		0.7500%
258	State Income Tax Before Adjustments	\$ -	\$ (988,998)	\$ (988,998)
259	Unitary (Benefit) Detriment - State	-	-	-
260	State Only Adjustments	-	-	-
261	Texas Margin Tax	(3,855,005)	3,855,060	55
262	Plant State Only Liability Adjustmen	-	-	-
263	Texas R&E Credit	350,266	(350,266)	-
264	Total Credits and Adjustments	\$ (3,504,739)	\$ 3,504,794	\$ 55
265	Total State Income Tax (excludes Adjustments & FIN 48)	\$ 3,504,739	\$ (4,493,792)	\$ (989,053)
266	Total			
267	Taxable Income Before State Income Tax	\$ (207,203,929)	\$ 3,580,778	\$ (203,623,151)
268	State Tax Adjustments:		0	0
269	NOL: Federal - LT NR	-	-	-

Southwestern Public Service Company
Federal and State Income Taxes

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

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year
270	NOL: Federal - LT Operating	-	-	-
271	Contribution Carryover - FED Only	66,631	(66,631)	-
272	Contribution Carryover - KS Only	(278,419)	278,419	-
273	Contribution Carryover - NM Only	49,849	(49,849)	-
274	Contribution Carryover - OK Only	49,849	(49,849)	-
275	NM State Tax Deduction	-	-	-
276	Oklahoma Bonus Depreciation	-	-	-
277	Plant Prior Year True-Up Federal Only	-	-	-
278	State Tax Deduction Cash vs Accrual	2,984,646	(2,984,646)	-
279	Total State Tax Adjustments	\$ 2,872,556	\$ (2,872,556)	\$ -
280	State Taxable Income Before Apportionment	\$ (204,331,373)	\$ 708,222	\$ (203,623,151)
281	Apportionment Factor			0.0000%
282	State Taxable Income After Apportionment	\$ (258,246,000)	\$ 71,639,431	\$ (186,606,569)
283	Post Apportionment Adjustments	-	-	-
284	Apportionment Tax Deductible	-	-	-
285	Taxable Income After Apportionment	\$ (258,246,000)	\$ 71,639,431	\$ (186,606,569)
286	State Statutory Tax Rate			0.0000%
287	State Income Tax Before Adjustments	\$ (3,199,558)	\$ (1,027,196)	\$ (4,226,754)
288	Unitary (Benefit) Detriment - State	-	-	-
289	State Only Adjustments	(0)	55	55
290	Texas Margin Tax	(3,855,005)	3,855,005	-
291	Plant State Only Liability Adjustmen	(28,622)	28,622	-
292	Texas R&E Credit	350,266	(350,266)	-
293	Total Credits and Adjustments	\$ (3,533,361)	\$ 3,533,417	\$ 55
294	Total State Income Tax (excludes Adjustments & FIN 48)	\$ 333,803	\$ (4,560,612)	\$ (4,226,809)
295	<u>Tax Calculation Other Income (below the line)</u>			
296	<u>New Mexico</u>			
297	Taxable Income Before State Income Tax	\$ (7,075,313)	\$ 7,075,313	\$ -
298	State Tax Adjustments:			
299	Federal NOL Benefit - DIT NR	-	-	-
300	Total State Tax Adjustments:	0	0	0
301	State Taxable Income	\$ (7,075,313)	\$ 7,075,313	\$ -
302	Apportionment Factor	26.0444%		26.0444%
303	State Taxable Income After Apportionment	\$ (1,842,721)	\$ 1,842,721	\$ -
304	Post Apportionment Adjustments	-	-	-
305	Apportionment Tax Deductible	-	-	-
306	Taxable Income After Apportionment	\$ (1,842,721)	\$ 1,842,721	\$ -
307	State Statutory Tax Rate	5.9000%		5.9000%
308	State Income Tax Before Adjustment	\$ (108,721)	\$ 108,721	\$ -
309	Unitary (Benefit) Detriment - State	-	-	-
310	State Only Adjustments	-	-	-
311	Texas Margin Tax	-	-	-
312	Plant State Only Liability Adjustmen	(27)	27	-
313	Total Credits and Adjustments	\$ (27)	\$ 27	\$ -
314	Accrued State Income Taxes	\$ (108,694)	\$ 108,694	\$ -
315	State Income Tax from Operations (above the line)	\$ (2,966,205)	\$ (173,232)	\$ (3,139,437)

Southwestern Public Service Company
Federal and State Income Taxes

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

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year
316	Kansas			
317	Taxable Income Before State Income Tax	\$ (7,075,313)	\$ 7,075,313	\$ -
318	State Tax Adjustments:			
319	Federal NOL Benefit - DIT NR	-	-	-
320	Total State Tax Adjustments:	0	0	0
321	State Taxable Income	\$ (7,075,313)	\$ 7,075,313	\$ -
322	Apportionment Factor	0.3212%		0.3212%
323	State Taxable Income After Apportionment	\$ (22,723)	\$ 22,723	\$ -
324	Post Apportionment Adjustments	-	-	-
325	Apportionment Tax Deductible	-	-	-
326	Taxable Income After Apportionment	\$ (22,723)	\$ 22,723	\$ -
327	State Statutory Tax Rate	7.0000%		7.0000%
328	State Income Tax Before Adjustment	\$ (1,591)	\$ 1,591	\$ -
329	Unitary (Benefit) Detriment - State	-	-	-
330	State Only Adjustments	-	-	-
331	Texas Margin Tax	-	-	-
332	Plant State Only Liability Adjustmen	0	(0)	-
333	Total Credits and Adjustments	\$ 0	\$ -	\$ 0
334	Accrued State Income Taxes	\$ (1,591)	\$ 1,591	\$ -
335	State Income Tax from Operations (above the line)	\$ (43,509)	\$ (2,373)	\$ (45,882)
336	Oklahoma			
337	Taxable Income Before State Income Tax	\$ (7,075,313)	7,075,313	\$ -
338	State Tax Adjustments:			
339	Federal NOL Benefit - DIT NR	-	-	-
340	Total State Tax Adjustments:	\$ -	\$ -	\$ -
341	State Taxable Income	\$ (7,075,313)	\$ 7,075,313	\$ -
342	Apportionment Factor	0.4303%		0.4303%
343	State Taxable Income After Apportionment	\$ (30,447)	\$ 30,447	\$ -
344	Post Apportionment Adjustments	-	-	-
345	Apportionment Tax Deductible	-	-	-
346	Taxable Income After Apportionment	\$ (30,447)	\$ 30,447	\$ -
347	State Statutory Tax Rate	6.0000%		6.0000%
348	State Income Tax Before Adjustment	\$ (1,827)	\$ 1,827	\$ -
349	Unitary (Benefit) Detriment - State	-	-	-
350	State Only Adjustments	-	-	-
351	Texas Margin Tax	-	-	-
352	Plant State Only Liability Adjustmen	(1)	1	0
353	Total Credits and Adjustments	\$ (1)	\$ 1	\$ -
354	Accrued State Income Taxes	\$ (1,826)	\$ 1,826	\$ -
355	State Income Tax from Operations (above the line)	\$ (49,111)	\$ (3,326)	\$ (52,437)
356	Texas			
357	Taxable Income Before State Income Tax	\$ (7,075,313)	7,075,313	\$ -
358	State Tax Adjustments:			
359	Federal NOL Benefit - DIT NR	-	-	-
360	Total State Tax Adjustments:	\$ -	\$ -	\$ -
361	State Taxable Income	\$ (7,075,313)	\$ 7,075,313	\$ -
362	Apportionment Factor	100.0000%		100.0000%
363	State Taxable Income After Apportionment	\$ (7,075,313)	\$ 7,075,313	\$ -
364	Post Apportionment Adjustments	-	-	-
365	Apportionment Tax Deductible	-	-	-
366	Taxable Income After Apportionment	\$ (7,075,313)	\$ 7,075,313	\$ -
367	State Statutory Tax Rate	0.0000%		0.0000%
368	State Income Tax Before Adjustment	\$ -	\$ -	\$ -
369	Unitary (Benefit) Detriment - State	-	-	-
370	State Only Adjustments	-	-	-
371	Texas Margin Tax	-	-	-
372	Plant State Only Liability Adjustmen	-	-	-
373	Total Credits and Adjustments	\$ -	\$ -	\$ -
374	Accrued State Income Taxes	\$ -	\$ -	\$ -
375	State Income Tax from Operations (above the line)	\$ 3,504,739	\$ (4,493,792)	\$ (989,053)

Southwestern Public Service Company
Federal and State Income Taxes

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

Line No.	Federal Income Tax	(a) Base Period	Adjustments	(b) Test Year
376	Total			
377	Taxable Income Before State Income Tax	\$ (7,075,313)	\$ 7,075,313	\$ -
378	State Tax Adjustments:			
379	Federal NOL Benefit - DIT NR	-	-	-
380	Total State Tax Adjustments:	\$ -	\$ -	\$ -
381	State Taxable Income	\$ (7,075,313)	\$ 7,075,313	\$ -
382	Apportionment Factor			
383	State Taxable Income After Apportionment	\$ (8,971,203)	\$ 8,971,203	\$ -
384	Post Apportionment Adjustments	-	-	-
385	Apportionment Tax Deductible	-	-	-
386	Taxable Income After Apportionment	\$ (8,971,203)	\$ 8,971,203	\$ -
387	State Statutory Tax Rate			
388	State Income Tax Before Adjustment	\$ (112,138)	\$ 112,138	\$ -
389	Unitary (Benefit) Detriment - State	-	-	-
390	State Only Adjustments	(0)	0	-
391	Texas Margin Tax	-	-	-
392	Plant State Only Liability Adjustmen	(27)	27	-
393	Total Credits and Adjustments	\$ (27)	\$ 27	\$ -
394	Accrued State Income Taxes	\$ (112,111)	\$ 112,111	\$ -
395	State Income Tax from Operations (above the line)	\$ 445,913	\$ (4,672,723)	\$ (4,226,809)

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

(c) Explanation of Adjustments

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

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

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

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

Line No.	Description		Base Period	Adjustments	Total Company Test Year Period
1	Net Book Income	[A]	\$ 286,569,684	\$ (118,603,061)	\$ 167,966,624
2	<u>Taxable Income Not Reported on Books</u>				
3	Contributions in Aid of Construction	def	7,608,884	(7,608,884)	-
4	Gain/(Loss) on Disposition of Assets (Tax)	def	4,171,115	(4,171,115)	-
5	Total	[B]	\$ 11,779,999	\$ (11,779,999)	\$ -
6	<u>Deductions Recorded on Books Not Deducted for Return</u>				
7	Provision for Federal Income Taxes	perm	\$ (43,758,982)	\$ 1,885,751	\$ (41,873,232)
8	Provision for Deferred Income Taxes:				
9	Deferred Income Tax Expense	perm	256,028,281	(189,570,744)	66,457,537
10	Deferred Income Tax Expense - Credit	perm	(217,765,852)	217,765,852	-
11	Investment Tax Credit Adjustment - Federal (net)	perm	(52,421)	(0)	(52,421)
12	State Income Tax Adjustment	def	(3,821,708)	3,334,202	(487,506)
13	Amortization of Computer Software	def	4,127,360	(4,127,360)	-
14	Amortization of Limited Term Plant	def	2,580,704	(2,580,704)	-
15	Avoided Cost Interest	def	25,112,347	(25,112,347)	-
16	Bad Debts	def	1,479,438	220,693	1,700,132
17	Book Depreciation and Amortization	def	226,677,018	(226,677,018)	-
18	Book Unamortized Cost of Reacquired Debt	def	809,826	0	809,826
19	Capitalization of Software Expense (Book)	def	32,541	(32,541)	-
20	CARES Act Payroll Deferral	def	3,070,533	-	3,070,533
21	Clearing Account Book Expense	def	6,872,523	(6,872,523)	-
22	Club Dues	perm	28,006	(28,006)	-
23	Deferred Compensation Plan Reserve	def	1,198,678	(1,198,678)	-
24	Employee Incentive Plans	def	62,915	0	62,915
25	Environmental Remediation	def	2,495,330	-	2,495,330
26	ESOP Dividends	def	618,776	(618,776)	-
27	Interest Income/Expense on Disputed Tax	def	1,044,917	(1,044,917)	-
28	Inventory Reserve	def	16,338	(0)	16,338
29	Lobbying Expenses	perm	742,291	(742,291)	-
30	Mark to Market Adjustment	def	1,168,444	(1,168,444)	-
31	Meals & Entertainment	perm	1,037,137	96,190	1,133,327
32	Non-Qualified Pension Plan	def	33,960	(24,414)	9,546
33	Operating Lease Assets	def	25,360,793	(25,360,793)	-
34	Penalties	perm	78,433	(78,433)	-
35	Pension Expense	def	245,549	83,499	329,048
36	Pensions & Benefits Capitalized	def	4,028,321	(4,028,321)	-
37	Performance Recognition Awards	def	21,118	-	21,118
38	Performance Share Plan	def	53,024	(53,024)	-
39	Post Employment Benefit - Retiree Medical (FAS 106)	def	108,864	(4,414)	104,450
40	Rate Case / Restructuring Expense	def	5,837,803	-	5,837,803
41	Recoverable Meters Provision	def	34,898	(34,898)	-
42	Regulatory Asset - New Mexico NOx Expense	def	34,908	-	34,908
43	Section 174 - Section 59e Adjustment	def	14,199,406	(14,199,406)	-
44	Suites/Entertainment Expense	perm	23,148	(23,148)	-
45	Vacation Accrual	def	343,675	-	343,675
46	Total	[C]	\$ 320,208,339	\$ (280,195,012)	\$ 40,013,326

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

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

Line No.	Description		Base Period	Adjustments	Total Company Test Year Period
47	<u>Income Recorded on Books Not Included in Return</u>				
48	AFUDC-Equity (Net of Pre-Funded Amounts)	perm	32,253,280	\$ (32,253,280)	\$ -
49	Deferred Revenue (ITC Grant Accounting)	perm	12,861	(12,861)	-
50	Operating Lease Liabilities	def	25,360,793	(25,360,793)	-
51	Total	[D]	\$ 57,626,934	\$ (57,626,934)	\$ -
52	<u>Deductions on Return Not Charged Against Book Income</u>				
53	AFUDC-Debt (Net of Pre-Funded Amounts)	def	13,885,408	\$ (13,885,408)	-
54	Contribution Carryover	def	66,631	(66,631)	-
55	Cost of Removal	def	38,839,055	(38,839,055)	-
56	Deferred Fuel Costs	def	24,595,745	(24,595,745)	-
57	Demand Side Management	def	1,255,010	(1,255,010)	-
58	DSM-Advertising	def	0	(0)	-
59	Federal NOL	def	-	76,262,870	76,262,870
60	Fuel Tax Credit	def	-	324	324
61	Internally Developed Software	def	27,625	(27,625)	-
62	Litigation Reserve	def	760,383	-	760,383
63	Plant - Temporary	def	-	307,197,017	307,197,017
64	Plant - Permanent / Flowthrough	perm	-	21,970,435	21,970,435
65	Post Employment Benefit - Long Term Disability (FAS 112)	def	91,177	24,801	115,978
66	Rate Refund	def	1,689,336	(1,689,336)	-
67	Regulatory Asset/Liability - Emergency Spec Response	def	1,069,286	-	1,069,286
68	Regulatory Asset/Liability - Miscellaneous	def	70,418,958	(70,418,958)	-
69	Regulatory Asset/Liability - Transmission Attachment O	def	5,865,595	(5,865,595)	-
70	Renewable Energy Standard/Credit (RES/REC)	def	3,426,249	(3,426,249)	-
71	Repair Expenditures (Includes 481A Adjustment)	def	55,315,495	(55,315,495)	-
72	Section 174 Expenditures	def	21,800,000	(21,800,000)	-
73	State Tax Deduction Cash vs Accrual	def	2,984,646	(2,984,646)	-
74	Tax Depreciation	def	515,931,132	(515,931,132)	-
75	Total	[E]	\$ 758,021,730	\$ (350,645,438)	\$ 407,376,292
76	Adjustment for Split Year and Rounding	perm	(10,447,091)	10,447,091	-
77	Total	[F]	\$ (10,447,091)	\$ 10,447,091	\$ -
78	Federal Taxable Net Income (A+B+C-D-E+F)		\$ (207,537,732)	\$ 8,141,390	\$ (199,396,342)

Glossary of Terms:
def: deferred
perm: permanent
AFUDC: Allowance for Funds Used During Construction
DSM: Demand-Side Management
ESOP: Employee Stock Option Plan
ITC - Investment Tax Credit
NOL: Net Operating Loss
NOx: Nitrous Oxide

Note:

Base Period and Test Year Period data are total company values.

(c) Explanation of Adjustments

Please Refer to Attachment SNN-13(USB) to the Direct Testimony of Stephanie N. Niemi, "Test Year Cost of Service Model.xlsx," tab "NM_100_IS_Details," line nos. 401-712, for support.

**Southwestern Public Service Company
Income Tax Effect As Result of Applicant Joining
In A Consolidated Federal Income Tax Return**

For purposes of this rate case, there is no tax effect of applicant joining in a consolidated federal income tax return. For ratemaking purposes, Southwestern Public Service Company calculates tax on a standalone basis per Case Nos. 07-00319-UT and 12-00350-UT.

Southwestern Public Service Company

Accumulated Tax Deferrals

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

Line No.	FERC Acct #	Accumulated Deferred Income Taxes	Beginning Balance 10/1/2019	Activity 10/31/2019	Activity 11/30/2019	Activity 12/31/2019	Activity 1/31/2020	Activity 2/29/2020	Activity 3/31/2020	Activity 4/30/2020
1	190	<u>Long Term Deferred Tax Assets</u>	\$ 1,249,971	\$ -	\$ -	\$ (74,483)	\$ -	\$ -	\$ 519,741	\$ -
2	190	Bad Debts	-	-	-	-	-	-	-	-
3	190	CARES Act Payroll Deferral	-	-	-	-	-	-	-	-
4	190	CIP/DSM	676,811	-	-	(83,442)	-	-	(64,900)	-
5	190	Contributions Carryover - Federal Only	-	-	-	10,468	-	-	20,539	-
6	190	Contributions Carryover - Kansas Only	770	-	-	(47)	-	-	16	-
7	190	Contributions Carryover - Kansas Only V/A	(715)	-	-	-	-	-	-	-
8	190	Contributions Carryover - New Mexico Only	-	-	-	560	-	-	1,099	-
9	190	Contributions Carryover - New Mexico Only V/A	-	-	-	-	-	-	-	-
10	190	Contributions Carryover - Oklahoma Only	-	-	-	11	-	-	21	-
11	190	Credit: Electric Vehicle	7,500	-	-	-	-	-	-	-
12	190	Credit: New Hire Retention	11,000	-	-	-	-	-	-	-
13	190	Credit: Research & Experimentation	8,358,207	-	-	638,179	-	-	209,187	-
14	190	Credit: Wind	9,866,325	-	-	12,858,600	-	-	12,725,575	-
15	190	Deferred Compensation Plan Reserve	793,804	-	-	94,758	-	-	(8,900)	-
16	190	Deferred Fuel Costs	17,640,555	-	-	687,305	-	-	4,730,901	-
17	190	Employee Incentive Plans	484,311	-	-	126,445	-	-	(529,274)	-
18	190	Environmental Remediation	140,504	-	-	(7,202)	-	-	25,963	-
19	190	Fuel Tax Credit - Income Addback	1,559	-	-	-	-	-	-	-
20	190	Interest Income/Expense on Disputed Tax	46,338	-	-	15,610	-	-	15,992	-
21	190	Inventory Reserve	61,332	-	-	3,621	-	-	-	-
22	190	Plant 190 - Income Statement (APB 11)	87,678,860	-	-	(193,570)	-	-	1,485,395	-
23	190	Plant Other Flowthrough - 190 (FAS 109)	(31,493,044)	4,345	38,586	261,011	9,009	6,651	686,082	(414,432)
24	190	Federal State Unamortized ITC (FAS 109)	33,581	(1,244)	(1,244)	(1,244)	(1,244)	(1,244)	(1,244)	(1,244)
25	190	Litigation Reserve	290,414	-	-	-	-	-	(16,622)	-
26	190	Mark to Market Adjustment	-	-	-	23,546	-	-	40,578	-
27	190	NOL: Kansas	6,349	-	-	-	-	-	-	-
28	190	NOL: New Mexico	-	-	-	-	-	-	-	-
29	190	NOL: Oklahoma	53,601	-	-	-	-	-	-	-
30	190	NOL: Texas	-	-	-	-	-	-	-	-
31	190	Nonplant Excess ADIT Rate Change DTA	4,139,161	(27,109)	(78,566)	(65,543)	(54,536)	(40,264)	(63,251)	282,791
32	190	Non-Qualified Pension Plans	92,945	-	-	(619)	-	-	2,206	-
33	190	OCI - Non-Qualified Pension FAS 158	175,990	-	-	34,010	-	-	(5,439)	-
34	190	OCI - Treasury	196,189	-	-	(3,529)	-	-	(3,491)	-
35	190	Operating Lease Liabilities	-	-	-	115,785,201	-	-	(1,475,173)	-
36	190	Performance Recognition Awards	9,580	-	-	1,383	-	-	709	-
37	190	Performance Share Plan	117,506	-	-	5,249	-	-	(41,729)	-
38	190	Post Employment Benefits - Long-Term Disability (FAS 112)	99,311	-	-	(11,688)	-	-	(6,112)	-
39	190	Post Employment Benefits - Retiree Medical (FAS 106)	2,730,199	-	-	114,899	-	-	(38,930)	-
40	190	Rate Refund	899,565	-	-	489,738	-	-	981,568	-
41	190	Regulatory Asset/Liability - Transmission Attachment O	2,562,647	-	-	(87,790)	-	-	(708,950)	-
42	190	Renewable Energy Standard/Credit (RES/REC)	571,821	-	-	129,108	-	-	499,342	-
43	190	Section 174 - Section 59(e) Adjustment	8,005,196	-	-	725,247	-	-	862,100	-
44	190	State Tax Deduct Cash vs Accrual	1,017,910	-	-	(620,788)	-	-	5,988	-
45	190	Texas Margin Tax	336,637	8,190	8,190	(53,962)	-	-	69,111	-
46	190	Vacation Accrual	1,072,727	-	-	(114,782)	-	-	45,588	-
47	190	Total Long Term Deferred Tax Assets	\$ 117,935,417	\$ (15,818)	\$ (33,034)	\$ 130,686,258	\$ (46,771)	\$ (34,857)	\$ 19,963,687	\$ (132,884)
48	283	<u>Long Term Deferred Tax Liabilities</u>	\$ (4,890,589)	\$ -	\$ -	\$ 45,115	\$ -	\$ -	\$ 44,624	\$ -
49	283	Book Unamortized Cost of Reacquired Debt	-	-	-	(0)	-	-	-	-
50	283	CIP/DSM-Advertising	(106,513)	-	-	106,513	-	-	-	-
51	283	Mark to Market Adjustment	-	-	-	-	-	-	-	-

Southwestern Public Service Company

Accumulated Tax Deferrals

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

Line No.	FERC Acct #	Accumulated Deferred Income Taxes	Activity 5/31/2020	Activity 6/30/2020	Activity 7/31/2020	Activity 8/31/2020	Activity 9/30/2020	Unadjusted Book Balance 9/30/2020	Base Period Adjustments	Adjusted Base Period 9/30/2020
1	190	<u>Long Term Deferred Tax Assets</u>								
2	190	Bad Debts	\$ -	162,664	\$ -	7,855	(232,109)	1,633,641	221,753	1,855,394
3	190	CARES Act Payroll Deferral	-	284,496	-	1,203	397,686	683,384	-	683,384
4	190	CIP/DSM	-	(64,900)	-	1,960	(206,559)	400,355	(400,355)	-
5	190	Contributions Carryover - Federal Only	-	175,552	-	-	(36)	-	(758)	-
6	190	Contributions Carryover - Kansas Only	-	10	-	45	(43)	758	757	-
7	190	Contributions Carryover - Kansas Only V/A	-	-	-	192	(2,431)	(757)	(58)	-
8	190	Contributions Carryover - New Mexico Only	-	638	-	-	-	-	(133)	-
9	190	Contributions Carryover - New Mexico Only V/A	-	-	-	(2)	91	-	-	-
10	190	Contributions Carryover - Oklahoma Only	-	12	-	-	-	133	-	-
11	190	Credit: Electric Vehicle	-	-	-	-	-	7,500	-	7,500
12	190	Credit: New Hire Retention	-	-	-	-	-	11,000	-	11,000
13	190	Credit: Research & Experimentation	-	308,350	-	-	-	10,393,906	-	10,393,906
14	190	Credit: Wind	-	14,439,975	-	-	-	60,207,140	-	60,207,140
15	190	Deferred Compensation Plan Reserve	-	122,792	-	4,238	57,248	1,063,941	(1,063,941)	-
16	190	Deferred Fuel Costs	-	(9,032,158)	-	59,303	(1,844,846)	12,241,059	(12,241,059)	-
17	190	Employee Incentive Plans	-	233,276	-	1,331	184,272	500,361	173,497	673,858
18	190	Environmental Remediation	-	(44,969)	-	483	581,685	696,463	4,550	701,014
19	190	Fuel Tax Credit - Income Adback	-	-	-	7	(72)	1,493	436	1,929
20	190	Interest Income/Expense on Disputed Tax	-	(8,894)	-	292	209,755	279,093	(279,093)	-
21	190	Inventory Reserve	-	-	-	275	-	65,227	20,216	85,444
22	190	Plant 190 - Income Statement (APB 11)	-	1,485,395	-	-	855,901	91,311,981	32	91,312,014
23	190	Plant Other Flowthrough - 190 (FAS 109)	-	1,766,308	-	317,945	2,286,992	(26,530,548)	26,530,548	-
24	190	Federal State Unamortized ITC (FAS 109)	(1,244)	-	(1,244)	(1,136)	(1,251)	18,756	(18,756)	-
25	190	Litigation Reserve	-	55,406	-	1,392	(208,181)	122,409	(0)	122,409
26	190	Mark to Market Adjustment	-	79,853	-	609	8,503	153,088	(153,088)	-
27	190	NOL: Kansas	-	-	-	-	(5,461)	888	(888)	-
28	190	NOL: New Mexico	-	-	-	-	-	-	11,021,122	11,021,122
29	190	NOL: Oklahoma	-	-	-	-	(586)	53,016	(53,016)	-
30	190	NOL: Texas	-	-	-	-	-	-	13,033,732	13,033,732
31	190	Nonplant Excess ADIT Rate Change DTA	(119,040)	(159,864)	(251,764)	(190,723)	(129,182)	3,242,110	(3,242,110)	-
32	190	Non-Qualified Pension Plans	-	2,206	-	409	3,749	100,896	16,644	117,541
33	190	OCI - Non-Qualified Pension FAS 158	-	(5,439)	-	842	(5,462)	194,503	(194,503)	-
34	190	OCI - Treasury	-	(3,491)	-	785	(3,544)	182,918	(182,918)	-
35	190	Operating Lease Liabilities	-	(2,644,707)	-	472,106	(1,507,049)	110,630,376	(0)	110,630,376
36	190	Performance Recognition Awards	-	395	-	51	2,202	14,320	2,915	17,236
37	190	Performance Share Plan	-	19,416	-	425	28,937	129,804	(129,804)	-
38	190	Post Employment Benefits - Long-Term Disability (FAS 112)	-	417	-	346	(2,836)	79,438	43,983	123,421
39	190	Post Employment Benefits - Retiree Medical (FAS 106)	-	(27,764)	-	11,747	(24,179)	2,765,971	788,395	3,554,366
40	190	Rate Refund	-	(1,842,839)	-	2,232	(2,878)	527,386	(527,386)	-
41	190	Regulatory Asset/Liability - Transmission Attachment O	-	1,078,960	-	12,028	(1,588,872)	1,268,023	(1,268,023)	-
42	190	Renewable Energy Standard/Credit (RES/REC)	-	(706,741)	-	2,087	(495,616)	-	-	-
43	190	Section 174 - Section 59(e) Adjustment	-	862,100	-	44,201	2,323,480	12,822,323	(12,822,323)	-
44	190	State Tax Deduct Cash vs Accrual	-	-	-	-	(61,864)	347,234	(347,234)	-
45	190	Texas Margin Tax	-	-	-	-	(143,283)	(48,536)	(20,190)	(68,727)
46	190	Vacation Accrual	-	70,119	-	4,539	75,560	1,153,752	147,298	1,301,050
47	190	Total Long Term Deferred Tax Assets	\$(120,284)	\$6,337,899	\$(253,008)	\$757,021	\$11,681,238	\$286,724,883	\$19,660,244	\$305,785,107
48	283	<u>Long Term Deferred Tax Liabilities</u>								
49	283	Book Unamortized Cost of Reacquired Debt	-	44,624	-	(20,109)	45,305	(4,731,029)	(1,376,105)	(6,107,134)
50	283	CIP/DSM-Advertising	-	0	-	-	-	-	-	-
51	283	Mark to Market Adjustment	-	-	-	-	-	-	-	-

Southwestern Public Service Company

Accumulated Tax Deferrals

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

Line No.	Accumulated Deferred Income Taxes	FERC Acct #	Test Year Period Adjustments	Total Company Test Year Period	NM Retail Test Year Period	References
1	Long Term Deferred Tax Assets					
2	Bad Debts	190	\$ -	\$ 1,855,394		
3	CARES Act Payroll Deferral	190	-	683,384		
4	CIP/DSM	190	-	-		
5	Contributions Carryover - Federal Only	190	-	-		
6	Contributions Carryover - Kansas Only	190	-	-		
7	Contributions Carryover - Kansas Only V/A	190	-	-		
8	Contributions Carryover - New Mexico Only	190	-	-		
9	Contributions Carryover - New Mexico Only V/A	190	-	-		
10	Contributions Carryover - Oklahoma Only	190	-	-		
11	Credit: Electric Vehicle	190	-	7,500		
12	Credit: New Hire Retention	190	-	11,000		
13	Credit: Research & Experimentation	190	-	10,393,906		
14	Credit: Wind	190	(17,067,330)	43,139,810		
15	Deferred Compensation Plan Reserve	190	-	-		
16	Deferred Fuel Costs	190	-	-		
17	Employee Incentive Plans	190	-	673,858		
18	Environmental Remediation	190	-	701,014		
19	Fuel Tax Credit - Income Addback	190	-	1,929		
20	Interest Income/Expense on Disputed Tax	190	-	-		
21	Inventory Reserve	190	-	85,444		
22	Plant 190 - Income Statement (APB 11)	190	(11,129,617)	80,182,397		
23	Plant Other Flowthrough - 190 (FAS 109)	190	-	-		
24	Federal State Unamortized ITC (FAS 109)	190	-	-		
25	Litigation Reserve	190	-	122,409		
26	Mark to Market Adjustment	190	-	-		
27	NOL: Kansas	190	-	-		
28	NOL: New Mexico	190	-	11,021,122		
29	NOL: Oklahoma	190	-	-		
30	NOL: Texas	190	-	13,033,732		
31	Nonplant Excess ADIT Rate Change DTA	190	-	-		
32	Non-Qualified Pension Plans	190	(5,434)	112,107		
33	OCI - Non-Qualified Pension FAS 158	190	-	-		
34	OCI - Treasury	190	-	-		
35	Operating Lease Liabilities	190	-	110,630,376		
36	Performance Recognition Awards	190	-	17,236		
37	Performance Share Plan	190	-	-		
38	Post Employment Benefits - Long-Term Disability (FAS 112)	190	(5,520)	117,901		
39	Post Employment Benefits - Retiree Medical (FAS 106)	190	(982)	3,553,384		
40	Rate Refund	190	-	-		
41	Regulatory Asset/Liability - Transmission Attachment O	190	-	-		
42	Renewable Energy Standard/Credit (RES/REC)	190	-	-		
43	Section 174 - Section 59(e) Adjustment	190	-	-		
44	State Tax Deduct Cash vs Accrual	190	-	-		
45	Texas Margin Tax	190	-	(68,727)		
46	Vacation Accrual	190	-	1,301,050		
47	Total Long Term Deferred Tax Assets		\$ (28,208,883)	\$ 277,576,224		
48	Long Term Deferred Tax Liabilities					
49	Book Unamortized Cost of Reacquired Debt	283	-	\$ (6,107,134)		
50	CIP/DSM-Advertising	283	-	-		
51	Mark to Market Adjustment	283	-	-		

Southwestern Public Service Company

Accumulated Tax Deferrals

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

Line No.	FERC Acct #	Accumulated Deferred Income Taxes	Beginning Balance 10/1/2019	Activity 10/31/2019	Activity 11/30/2019	Activity 12/31/2019	Activity 1/31/2020	Activity 2/29/2020	Activity 3/31/2020	Activity 4/30/2020
52	283	Nonplant Excess ADIT Rate Change DTL	(11,929,023)	8,891	25,767	21,496	15,214	11,232	17,645	(469,007)
53	283	OCI - Pension FAS 158	(596)	-	-	-	-	-	-	-
54	283	Operating Lease Assets	-	-	-	(115,785,201)	-	-	1,475,173	-
55	283	Pension Expense	(34,107,062)	-	-	1,029,359	-	-	(2,433,596)	-
56	281	Plant - 281 - Income Statement (APB 11)	(1,105,240)	-	-	6,871	-	-	7,413	-
57	282	Plant - 282 - Income Statement (APB 11)	(1,214,642,158)	-	-	(26,814,820)	-	-	(17,645,579)	-
58	283	Plant - 283 - Income Statement (APB 11)	(25,072,608)	-	-	402,440	-	-	671,160	-
59	282	Plant Other Flowthrough - 282 (FAS 109)	557,664,505	-	-	(3,986,558)	-	-	(3,629,185)	-
60	282	Plant AFUDC Equity (FAS 109)	(32,532,765)	-	-	(1,529,625)	-	-	(2,093,587)	-
61	283	Rate Case / Restructuring Expense	(1,811,060)	-	-	(2,632,746)	-	-	(2,072,794)	-
62	283	Rate Change on FIN48 Temporary Items	1,507,978	-	-	-	-	-	0	-
63	283	Regulatory Asset - Emergency Special Response	-	-	-	-	-	-	(35,134)	-
64	283	Regulatory Asset - Miscellaneous	(1,420,452)	-	-	101,389	-	-	101,389	-
65	283	Regulatory Asset - New Mexico NOx Expense	(7,736)	-	-	-	-	-	-	-
66	283	Renewable Energy Standard/Credit (RES/REC)	-	-	-	-	-	-	-	-
67	283	State Tax Deduction Cash vs Accrual	-	-	-	-	-	-	-	-
68		Total Long Term Deferred Tax Liabilities	\$ (768,453,318)	\$ 8,891	\$ 25,767	\$ (149,035,769)	\$ 15,214	\$ 11,232	\$ (25,592,470)	\$ (469,007)
69		Total Accumulated Deferred Income Taxes	\$ (650,517,901)	\$ (6,927)	\$ (7,268)	\$ (18,349,511)	\$ (31,558)	\$ (23,625)	\$ (5,628,783)	\$ (601,891)
70		Accumulated Deferred Taxes - 190	\$ 117,935,417	\$ (15,818)	\$ (33,034)	\$ 130,686,258	\$ (46,771)	\$ (34,857)	\$ 19,963,687	\$ (132,884)
71		Accumulated Deferred Taxes - 281	(1,105,240)	-	-	6,871	-	-	7,413	-
72		Accumulated Deferred Taxes - 282	(689,510,419)	-	-	(32,331,003)	-	-	(23,368,351)	-
73		Accumulated Deferred Taxes - 283	(77,837,659)	8,891	25,767	(116,711,637)	15,214	11,232	(2,231,532)	(469,007)
			\$ (650,517,901)	\$ (6,927)	\$ (7,268)	\$ (18,349,511)	\$ (31,558)	\$ (23,625)	\$ (5,628,783)	\$ (601,891)

Glossary of Terms:

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

Southwestern Public Service Company

Accumulated Tax Deferrals

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

Line No.	FERC Acct #	Accumulated Deferred Income Taxes	Activity 5/31/2020	Activity 6/30/2020	Activity 7/31/2020	Activity 8/31/2020	Activity 9/30/2020	Unadjusted Book Balance		Adjusted Base Period 9/30/2020
								9/30/2020	Adjustments	
52	283	Nonplant Excess ADIT Rate Change DTL	56,931	76,455	120,406	34,980	61,781	(11,947,233)	11,947,233	-
53	283	OCI - Pension FAS 158	-	-	-	(3)	-	(598)	598	-
54	283	Operating Lease Assets	-	2,644,707	-	(472,106)	1,507,049	(110,630,376)	0	(110,630,376)
55	283	Pension Expense	-	734,135	-	(147,033)	727,585	(34,196,612)	(8,880,620)	(43,077,232)
56	281	Plant - 281 - Income Statement (APB 11)	-	7,413	-	-	2,890	(1,080,654)	-	(1,080,654)
57	282	Plant - 282 - Income Statement (APB 11)	-	(17,638,427)	-	16	(21,509,758)	(1,298,250,726)	26,353,873	(1,271,896,853)
58	283	Plant - 283 - Income Statement (APB 11)	-	671,159	-	-	604,828	(22,723,021)	102,687	(22,620,334)
59	282	Plant Other Flowthrough - 282 (FAS 109)	-	(3,629,185)	-	(4,025,760)	(4,509,295)	537,884,522	(537,884,522)	-
60	282	Plant AFUDC Equity (FAS 109)	-	(2,093,587)	-	(208,009)	(1,808,481)	(40,266,054)	40,266,054	-
61	283	Rate Case / Restructuring Expense	-	(4,077,622)	-	(44,791)	10,119,568	(519,444)	(983,238)	(1,502,681)
62	283	Rate Change on FIN48 Temporary Items	-	(244,626)	-	-	(1,263,357)	(4)	4	-
63	283	Regulatory Asset - Emergency Special Response	-	(475,032)	-	(2,157)	274,340	(237,982)	(0)	(237,982)
64	283	Regulatory Asset - Miscellaneous	-	13,672	-	(5,090)	(15,889,949)	(17,099,042)	17,099,042	-
65	283	Regulatory Asset - New Mexico NOx Expense	-	7,737	-	0	-	0	(1,910)	(1,910)
66	283	Renewable Energy Standard/Credit (RES/REC)	-	-	-	-	(188,314)	(188,314)	188,314	-
67	283	State Tax Deduction Cash vs Accrual	-	-	-	-	10	10	(10)	-
68		Total Long Term Deferred Tax Liabilities	\$ 56,931	\$ (23,958,576)	\$ 120,406	\$ (4,890,061)	\$ (31,825,797)	\$ (1,003,986,558)	\$ (453,168,598)	\$ (1,457,155,157)
69		Total Accumulated Deferred Income Taxes	\$ (63,353)	\$ (17,620,677)	\$ (132,602)	\$ (4,133,040)	\$ (20,144,559)	\$ (717,261,695)	\$ (434,108,354)	\$ (1,151,370,049)
70		Accumulated Deferred Taxes - 190	\$ (120,284)	\$ 6,337,899	\$ (253,008)	\$ 757,021	\$ 11,681,238	\$ 286,724,863	\$ 19,060,244	\$ 305,785,107
71		Accumulated Deferred Taxes - 281	-	7,413	-	-	2,890	(1,080,654)	-	(1,080,654)
72		Accumulated Deferred Taxes - 282	-	(23,361,198)	-	(4,233,753)	(27,827,535)	(800,632,258)	(471,264,595)	(1,271,896,853)
73		Accumulated Deferred Taxes - 283	56,931	(604,790)	120,406	(656,308)	(4,001,152)	(202,273,646)	18,095,997	(184,177,649)
			\$ (63,353)	\$ (17,620,677)	\$ (132,602)	\$ (4,133,040)	\$ (20,144,559)	\$ (717,261,695)	\$ (434,108,354)	\$ (1,151,370,049)

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NOx = Nitrous Oxide
OCI = Other Comprehensive Income
V/A = Valuation Allowance

Southwestern Public Service Company

Accumulated Tax Deferrals

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

Line No.	Accumulated Deferred Income Taxes	FERC Acct #	Test Year Period Adjustments	Total Company Test Year Period	NM Retail Test Year Period	References
52	Nonplant Excess ADIT Rate Change DTL	283	-	-	-	
53	OCI - Pension FAS 158	283	-	-	-	
54	Operating Lease Assets	283	-	(110,630,376)	-	
55	Pension Expense	283	18,584	(43,058,648)	-	
56	Plant - 281 - Income Statement (APB 11)	281	15,195	(1,065,459)	-	
57	Plant - 282 - Income Statement (APB 11)	282	(4,011,692)	(1,275,908,545)	-	
58	Plant - 283 - Income Statement (APB 11)	283	1,332,562	(21,287,772)	-	
59	Plant Other Flowthrough - 282 (FAS 109)	282	-	-	-	
60	Plant AFUDC Equity (FAS 109)	282	-	-	-	
61	Rate Case / Restructuring Expense	283	-	(1,502,681)	-	
62	Rate Change on FIN48 Temporary Items	283	-	-	-	
63	Regulatory Asset - Emergency Special Response	283	-	(237,982)	-	
64	Regulatory Asset - Miscellaneous	283	-	-	-	
65	Regulatory Asset - New Mexico NOx Expense	283	-	(1,910)	-	
66	Renewable Energy Standard/Credit (RES/REC)	283	-	-	-	
67	State Tax Deduction Cash vs Accrual	283	-	-	-	
68	Total Long Term Deferred Tax Liabilities		\$ (2,645,351)	\$ (1,459,800,508)		
69	Total Accumulated Deferred Income Taxes		\$ (30,854,234)	\$ (1,182,224,283)		
70	Accumulated Deferred Taxes - 190		\$ (28,208,883)	\$ 277,576,224	\$ 89,472,550	Attachment SNN-13(USB), "Test Year Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 570
71	Accumulated Deferred Taxes - 281		15,195	(1,065,459)	(327,387)	Attachment SNN-13(USB), "Test Year Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 575
72	Accumulated Deferred Taxes - 282		(4,011,692)	(1,275,908,545)	(373,692,003)	Attachment SNN-13(USB), "Test Year Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 707
73	Accumulated Deferred Taxes - 283		1,351,146	(182,826,504)	(55,248,823)	Attachment SNN-13(USB), "Test Year Cost of Service Model.xlsx," tab "NM_200_RB_Details," line no. 745
			\$ (30,854,234)	\$ (1,182,224,283)	\$ (339,795,663)	Attachment SNN-5 p. 9, line 21

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DTL = Deferred Tax Liability
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NOx = Nitrous Oxide
OCI = Other Comprehensive Income
V/A = Valuation Allowance

Southwestern Public Service Company

Investment Tax Credits

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

Line No.		Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1	Beginning Balance	\$ (117,970)	\$ -	\$ (117,970) ⁽¹⁾	
2	Earned	-	-	-	
3	Utilized	-	-	-	
4	Amortized	52,421	-	52,421 ⁽²⁾	15,893 ⁽²⁾
5	Adjustments	-	-	-	
6	Ending Balance	<u>\$ (65,549)</u>	<u>\$ -</u>	<u>\$ (65,549) ⁽¹⁾</u>	

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

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

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

(c) Explanation of adjustments

There were no adjustments made to the Base Period balances.

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1	XES	SPS	408.1 Accounting, Financial Reporting & Taxes	200081 - Accounting, Reporting, & Taxes	\$	(22,318)	\$ -	(22,318)
2	XES	SPS	408.1 Business Systems	Direct	445		-	445
3	XES	SPS	408.1 Business Systems	200104 - Accounting & Reporting - PSCo & SPS	0		-	0
4	XES	SPS	408.1 Business Systems	200124 - Transmission Electric Load Dispatch-Monitor and Operate	3		-	3
5	XES	SPS	408.1 Business Systems	Transmission System FERC 561.2				
6	XES	SPS	408.1 Business Systems	200148 - Business Systems	87		-	87
7	XES	SPS	408.1 Business Systems	200154 - Customer Service Information Technology (IT) FERC 903	(0)		-	(0)
8	XES	SPS	408.1 Business Systems	200165 - Employee Management Systems	(1)		-	(1)
9	XES	SPS	408.1 Business Systems	200171 - Customer Resource System (CRS) FERC 903	(0)		-	(0)
10	XES	SPS	408.1 Business Systems	200172 - Nework	(0)		-	(0)
11	XES	SPS	408.1 Business Systems	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	(72)		-	(72)
12	XES	SPS	408.1 Energy Delivery Engineering/Design	Direct	780		-	780
13	XES	SPS	408.1 Energy Markets Regulated Trading & Marketing	200134 - Proprietary Trading - Front/Mid Office FERC 557	(3,691)		-	(3,691)
14	XES	SPS	408.1 Facilities & Real Estate	Direct	180		-	180
15	XES	SPS	408.1 Finance & Treasury	Direct	1,589,924		-	1,589,924
16	XES	SPS	408.1 Finance & Treasury	200063 - Executive - Corporate Governance	119,547		-	119,547
17	XES	SPS	408.1 Finance & Treasury	200064 - Shareholder - Corporate Governance	2		-	2
18	XES	SPS	408.1 Finance & Treasury	200065 - Investor Relations - Corporate Governance	5,344		-	5,344
19	XES	SPS	408.1 Finance & Treasury	200066 - Accounting, Reporting & Tax - Corporate Governance	116,849		-	116,849
20	XES	SPS	408.1 Finance & Treasury	200067 - Audit Services - Corporate Governance	17,220		-	17,220
21	XES	SPS	408.1 Finance & Treasury	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	21,866		-	21,866
22	XES	SPS	408.1 Finance & Treasury	200069 - Risk Management - Corporate Governance	3,400		-	3,400
23	XES	SPS	408.1 Finance & Treasury	200070 - Corporate Strategy & Business Development - Corporate Governance	10,619		-	10,619
24	XES	SPS	408.1 Finance & Treasury	200071 - Legal - Corporate Governance	58,683		-	58,683
25	XES	SPS	408.1 Finance & Treasury	200072 - Communications - Corporate Governance	20,633		-	20,633
26	XES	SPS	408.1 Finance & Treasury	200073 - Human Resources (HR) - Corporate Governance	29,939		-	29,939
27	XES	SPS	408.1 Finance & Treasury	200074 - Corporate Systems - Corporate Governance	121,284		-	121,284
28	XES	SPS	408.1 Finance & Treasury	200075 - Board of Directors - Corporate Governance	11		-	11
29	XES	SPS	408.1 Finance & Treasury	200076 - Xcel Foundation	1,653	(1,653)	-	-
30	XES	SPS	408.1 Finance & Treasury	200077 - Branding	11,980		-	11,980
31	XES	SPS	408.1 Finance & Treasury	200078 - Governmental Affairs	11,573		-	11,573
32	XES	SPS	408.1 Finance & Treasury	200080 - Capital Asset Accounting	544		-	544
33	XES	SPS	408.1 Finance & Treasury	200081 - Accounting, Reporting, & Taxes	238		-	238
34	XES	SPS	408.1 Finance & Treasury	200086 - Legal & Claims Services	45		-	45
35	XES	SPS	408.1 Finance & Treasury	200087 - Accounting, Reporting & Tax - Regulated	75,534		-	75,534
36	XES	SPS	408.1 Finance & Treasury	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	13,255		-	13,255
37	XES	SPS	408.1 Finance & Treasury	200089 - Audit Services - OpCo's & TransCo's	1,096		-	1,096
38	XES	SPS	408.1 Finance & Treasury	200090 - Risk Management - OpCo's & TransCo's	28,966		-	28,966
39	XES	SPS	408.1 Finance & Treasury	200091 - Captive Insurance	3,360		-	3,360
				200092 - Corporate Strategy & Business Development	13,112		-	13,112

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
40	XES	SPS	408.1 Finance & Treasury	200093 - Legal - OpCo's & TransCo's	5,635	-	-	5,635	-	5,635
41	XES	SPS	408.1 Finance & Treasury	200096 - Energy Markets - Business Services	15,342	-	-	15,342	-	15,342
42	XES	SPS	408.1 Finance & Treasury	200098 - Electric Transmission FERC 566	139	-	-	139	-	139
43	XES	SPS	408.1 Finance & Treasury	200104 - Accounting & Reporting —PSCo & SPS	4,043	-	-	4,043	-	4,043
44	XES	SPS	408.1 Finance & Treasury	200111 - Enterprise Application Integration (EAI)	2	-	-	2	-	2
45	XES	SPS	408.1 Finance & Treasury	200112 - Mainframe Charges	47	-	-	47	-	47
46	XES	SPS	408.1 Finance & Treasury	200115 - Miscellaneous Applications	4,538	-	-	4,538	-	4,538
47	XES	SPS	408.1 Finance & Treasury	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	6,923	-	-	6,923	-	6,923
48	XES	SPS	408.1 Finance & Treasury	200117 - Distribution Electric Metering FERC 586	621	-	-	621	-	621
49	XES	SPS	408.1 Finance & Treasury	200118 - Distribution Electric Load Dispatching/EMS FERC 581	36	-	-	36	-	36
50	XES	SPS	408.1 Finance & Treasury	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	250	-	-	250	-	250
51	XES	SPS	408.1 Finance & Treasury	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	1	-	-	1	-	1
52	XES	SPS	408.1 Finance & Treasury	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	137,929	-	-	137,929	-	137,929
53	XES	SPS	408.1 Finance & Treasury	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	1,404	-	-	1,404	-	1,404
54	XES	SPS	408.1 Finance & Treasury	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	3,632	-	-	3,632	-	3,632
55	XES	SPS	408.1 Finance & Treasury	200126 - Utilities Group Administrative & General (A&G) FERC 921	10,142	-	-	10,142	-	10,142
56	XES	SPS	408.1 Finance & Treasury	200132 - Payment and Reporting	9,517	-	-	9,517	-	9,517
57	XES	SPS	408.1 Finance & Treasury	200133 - Proprietary Trading - Back Office	3,346	-	-	3,346	-	3,346
58	XES	SPS	408.1 Finance & Treasury	200134 - Proprietary Trading - Front/Mid Office FERC 557	56,182	-	-	56,182	-	56,182
59	XES	SPS	408.1 Finance & Treasury	200135 - Energy Supply Business Resources	19	-	-	19	-	19
60	XES	SPS	408.1 Finance & Treasury	200136 - Energy Markets - Fuel	19,451	-	-	19,451	-	19,451
61	XES	SPS	408.1 Finance & Treasury	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	6,038	-	-	6,038	-	6,038
62	XES	SPS	408.1 Finance & Treasury	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	123,272	-	-	123,272	-	123,272
63	XES	SPS	408.1 Finance & Treasury	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	4,408	-	-	4,408	-	4,408
64	XES	SPS	408.1 Finance & Treasury	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	93	-	-	93	-	93
65	XES	SPS	408.1 Finance & Treasury	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	1,200	-	-	1,200	-	1,200
66	XES	SPS	408.1 Finance & Treasury	200146 - Energy Markets - Regulated Trading	11,686	-	-	11,686	-	11,686
67	XES	SPS	408.1 Finance & Treasury	200147 - Business Objects	5,496	-	-	5,496	-	5,496
68	XES	SPS	408.1 Finance & Treasury	200148 - Business Systems	251,653	-	-	251,653	-	251,653
69	XES	SPS	408.1 Finance & Treasury	200149 - Customer & Enterprise Solutions (CES)	1	-	-	1	-	1
70	XES	SPS	408.1 Finance & Treasury	200151 - Customer Billing FERC 903	40,164	-	-	40,164	-	40,164
71	XES	SPS	408.1 Finance & Treasury	200152 - Customer Care 902	4,550	-	-	4,550	-	4,550
72	XES	SPS	408.1 Finance & Treasury	200153 - Customer Safety Advertising & Information Costs	1,003	-	-	1,003	-	1,003
73	XES	SPS	408.1 Finance & Treasury	200154 - Customer Service Information Technology (IT) FERC 903	88	-	-	88	-	88

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
74	XES	SPS	408.1 Finance & Treasury	200155 - Customer Care FERC 903	122,249	-	-	122,249	-	
75	XES	SPS	408.1 Finance & Treasury	200156 - Customer Care FERC 901	1,996	-	-	1,996	-	1,996
76	XES	SPS	408.1 Finance & Treasury	200161 - Customer Care Low Income Assistance FERC 908	2,777	-	-	2,777	-	2,777
77	XES	SPS	408.1 Finance & Treasury	200162 - Call Logging and Quality Management (CL/QM) FERC 903	1	-	-	1	-	1
78	XES	SPS	408.1 Finance & Treasury	200163 - Employee Communications	12,555	-	-	12,555	-	12,555
79	XES	SPS	408.1 Finance & Treasury	200164 - Payroll	5,530	-	-	5,530	-	5,530
80	XES	SPS	408.1 Finance & Treasury	200165 - Employee Management Systems	28,048	-	-	28,048	-	28,048
81	XES	SPS	408.1 Finance & Treasury	200166 - Human Resources (Diversity/Safety/Employee Relations)	154,458	-	-	154,458	-	154,458
82	XES	SPS	408.1 Finance & Treasury	200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549	242	-	-	242	-	242
83	XES	SPS	408.1 Finance & Treasury	200170 - Meter Reading and Monitoring Systems FERC 902	323	-	-	323	-	323
84	XES	SPS	408.1 Finance & Treasury	200171 - Customer Resource System (CRS) FERC 903	14,137	-	-	14,137	-	14,137
85	XES	SPS	408.1 Finance & Treasury	200172 - Network	38,947	-	-	38,947	-	38,947
86	XES	SPS	408.1 Finance & Treasury	200173 - Generation Trading/Native Hedge - Back Office	65	-	-	65	-	65
87	XES	SPS	408.1 Finance & Treasury	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	5,855	-	-	5,855	-	5,855
88	XES	SPS	408.1 Finance & Treasury	200175 - Passport - Purchasing	8	-	-	8	-	8
89	XES	SPS	408.1 Finance & Treasury	200176 - Marketing & Sales	25,734	-	-	25,734	-	25,734
90	XES	SPS	408.1 Finance & Treasury	200177 - Rates & Regulation - Electric	30,248	-	-	30,248	-	30,248
91	XES	SPS	408.1 Finance & Treasury	200178 - Rates & Regulation	18,172	-	-	18,172	-	18,172
92	XES	SPS	408.1 Finance & Treasury	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	14,993	-	-	14,993	-	14,993
93	XES	SPS	408.1 Finance & Treasury	200181 - Energy Supply Environmental Policy & Services	11,772	-	-	11,772	-	11,772
94	XES	SPS	408.1 Finance & Treasury	200184 - PowerPlan	41	-	-	41	-	41
95	XES	SPS	408.1 Human Resources	Direct	43,803	-	-	43,803	-	43,803
96	XES	SPS	408.1							
97	XES	SPS	408.2 Facilities & Real Estate	Direct	0	\$	-	0	\$	0
98	XES	SPS	408.2 Finance & Treasury	Direct	1,436	-	-	1,436	-	1,436
99	XES	SPS	408.2 Finance & Treasury	200079 - Federal Lobbying	5,226	-	-	5,226	-	5,226
100	XES	SPS	408.2							
					Subtotal \$	3,512,893 \$	(1,653) \$	3,511,240 \$	1,047,694	
101	XES	SPS	500 Energy Delivery Engineering/Design	Direct	314,179	\$	(8)	314,172	\$	314,172
102	XES	SPS	500 Energy Supply Business Resources	Direct	47,799	-	-	47,799	-	47,799
103	XES	SPS	500 Energy Supply Business Resources	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	1,397,493	(300)	-	1,397,194	-	1,397,194
104	XES	SPS	500 Energy Supply Business Resources	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	1,391	-	-	1,391	-	1,391
105	XES	SPS	500 Facilities & Real Estate	Direct	66	-	-	66	-	66
106	XES	SPS	500 Facilities & Real Estate	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	16	-	-	16	-	16
107	XES	SPS	500 Facilities Administrative Services	Direct	0	-	-	0	-	0
108	XES	SPS	500 Finance & Treasury	Direct	46,180	-	-	46,180	-	46,180
109	XES	SPS	500 Finance & Treasury	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	176,625	-	-	176,625	-	176,625

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Entity	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
110	XES	SPS	500 Finance & Treasury	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	115	-	115	
111	XES	SPS	500 Fleet	Direct	0	-	0	
112	XES	SPS	500 Human Resources	Direct	1	-	1	
113	XES	SPS	500 Human Resources	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	(19,503)	-	(19,503)	
114	XES	SPS	500 Supply Chain	Direct	263	(0)	263	
115	XES	SPS	500 Supply Chain	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	353	(0)	353	
116	XES	SPS	500 Supply Chain Special Programs	Direct	12	(0)	12	
117	XES	SPS	500 Supply Chain Special Programs	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	21	(0)	21	
118	XES	SPS	500		Subtotal \$ 1,965,011 \$	(308) \$	1,964,704 \$	603,700
119	XES	SPS	501 Accounting, Financial Reporting & Taxes	Direct	\$ 5,612 \$	- \$	5,612	
120	XES	SPS	501 Energy Markets - Fuel Procurement	Direct	566,733	(48)	566,686	
121	XES	SPS	501 Energy Supply Engineering and Environmental	Direct	846,806	-	846,806	
122	XES	SPS	501 Facilities & Real Estate	Direct	18	-	18	
123	XES	SPS	501 Finance & Treasury	Direct	176,256	-	176,256	
124	XES	SPS	501 Supply Chain	Direct	677	(0)	677	
125	XES	SPS	501 Supply Chain Special Programs	Direct	43	(0)	43	
126	XES	SPS	501		Subtotal \$ 1,596,146 \$	(48) \$	1,596,098 \$	523,750
127	XES	SPS	502 Energy Supply Business Resources	Direct	\$ 306 \$	- \$	306	
128	XES	SPS	502 Facilities & Real Estate	Direct	341	-	341	
129	XES	SPS	502 Facilities Administrative Services	Direct	0	-	0	
130	XES	SPS	502 Finance & Treasury	Direct	1,153	-	1,153	
131	XES	SPS	502 Fleet	Direct	0	-	0	
132	XES	SPS	502 Human Resources	Direct	1	-	1	
133	XES	SPS	502 Supply Chain	Direct	4,326	(4)	4,322	
134	XES	SPS	502 Supply Chain Special Programs	Direct	457	(2)	455	
135	XES	SPS	502		Subtotal \$ 6,585 \$	(6) \$	6,579 \$	2,022
136	XES	SPS	505 Facilities & Real Estate	Direct	\$ 316 \$	- \$	316	
137	XES	SPS	505 Facilities Administrative Services	Direct	0	-	0	
138	XES	SPS	505 Finance & Treasury	Direct	1,616	-	1,616	
139	XES	SPS	505 Fleet	Direct	0	-	0	
140	XES	SPS	505 Human Resources	Direct	1	-	1	
141	XES	SPS	505 Supply Chain	Direct	5,873	(4)	5,868	
142	XES	SPS	505 Supply Chain Special Programs	Direct	682	(2)	680	
143	XES	SPS	505		Subtotal \$ 8,488 \$	(6) \$	8,482 \$	2,606
144	XES	SPS	506 Accounting, Financial Reporting & Taxes	Direct	\$ 237,487 \$	- \$	237,487	
145	XES	SPS	506 Business Systems	Direct	415	-	415	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Act.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
146	XES	SPS	506 Business Systems	200111 - Enterprise Application Integration (EAI)	16,585	-	-	16,585		
147	XES	SPS	506 Business Systems	200115 - Miscellaneous Applications	514,321	(0)	(0)	514,320		
148	XES	SPS	506 Business Systems	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	4,410	-	-	4,410		
149	XES	SPS	506 Business Systems	200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549	114,941	-	-	114,941		
150	XES	SPS	506 Energy Supply Business Resources	Direct	609,129	-	-	609,129		
151	XES	SPS	506 Energy Supply Business Resources	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	70,474	(8)	(8)	70,466		
152	XES	SPS	506 Energy Supply Engineering and Environmental Facilities & Real Estate	Direct	1,543,240	(11)	(11)	1,543,230		
153	XES	SPS	506 Facilities & Real Estate	Direct	621,593	-	-	621,593		
154	XES	SPS	506 Facilities & Real Estate	200115 - Miscellaneous Applications	19	-	-	19		
155	XES	SPS	506 Facilities Administrative Services	Direct	303	-	-	303		
156	XES	SPS	506 Facilities Administrative Services	200115 - Miscellaneous Applications	0	-	-	0		
157	XES	SPS	506 Finance & Treasury	Direct	291,249	-	-	291,249		
158	XES	SPS	506 Finance & Treasury	200111 - Enterprise Application Integration (EAI)	0	-	-	0		
159	XES	SPS	506 Finance & Treasury	200115 - Miscellaneous Applications	1,149	-	-	1,149		
160	XES	SPS	506 Finance & Treasury	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	9,723	-	-	9,723		
161	XES	SPS	506 Finance & Treasury	200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549	(371)	-	-	(371)		
162	XES	SPS	506 Fleet	Direct	697	(0)	(0)	697		
163	XES	SPS	506 Human Resources	Direct	45,854	-	-	45,854		
164	XES	SPS	506 Human Resources	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	(167)	-	-	(167)		
165	XES	SPS	506 Supply Chain	Direct	11,967	(12)	(12)	11,956		
166	XES	SPS	506 Supply Chain	200111 - Enterprise Application Integration (EAI)	3	-	-	3		
167	XES	SPS	506 Supply Chain	200115 - Miscellaneous Applications	1,094	(1)	(1)	1,093		
168	XES	SPS	506 Supply Chain	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	39	-	-	39		
169	XES	SPS	506 Supply Chain Special Programs	Direct	575	(2)	(2)	573		
170	XES	SPS	506 Supply Chain Special Programs	200111 - Enterprise Application Integration (EAI)	0	-	-	0		
171	XES	SPS	506 Supply Chain Special Programs	200115 - Miscellaneous Applications	47	(0)	(0)	47		
172	XES	SPS	506 Supply Chain Special Programs	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	1	-	-	1		
173	XES	SPS	506							
Subtotal					\$ 4,094,778	\$ (34)	\$	\$ 4,094,744	\$	\$ 1,258,204
174	XES	SPS	507 Energy Supply Business Resources	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	551	\$	-	\$	551	
175	XES	SPS	507 Facilities & Real Estate	Direct	3,375,168	-	-	3,375,168		
176	XES	SPS	507 Facilities & Real Estate	200111 - Enterprise Application Integration (EAI)	0	-	-	0		
177	XES	SPS	507 Facilities & Real Estate	200115 - Miscellaneous Applications	16	-	-	16		
178	XES	SPS	507 Facilities & Real Estate	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	10	-	-	10		

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period			
					Base Period	Test Year Period		Test Year Period	Test Year Period				
179	XES	SPS	507 Facilities Administrative Services	Direct		143	-		143				
180	XES	SPS	507 Finance & Treasury	Direct		4,728	-		4,728				
181	XES	SPS	507 Supply Chain	Direct		472	(1)		471				
182	XES	SPS	507 Supply Chain Special Programs	Direct		98	(0)		98				
183	XES	SPS	507										
					Subtotal	\$	3,381,185	\$	(1)	\$	3,381,184	\$	1,038,946
184	XES	SPS	510 Energy Delivery Engineering/Design	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551				\$	79,602	\$	-		79,602
185	XES	SPS	510 Energy Delivery Engineering/Design	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551					19,249		-		19,249
186	XES	SPS	510 Energy Supply Business Resources	Direct					47,096		-		47,096
187	XES	SPS	510 Energy Supply Business Resources	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551					1,347		-		1,347
188	XES	SPS	510 Energy Supply Business Resources	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551					1,814		-		1,814
189	XES	SPS	510 Facilities & Real Estate	Direct					23		-		23
190	XES	SPS	510 Finance & Treasury	Direct					64		-		64
191	XES	SPS	510 Finance & Treasury	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551					5,385		-		5,385
192	XES	SPS	510 Finance & Treasury	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551					1,446		-		1,446
193	XES	SPS	510 Fleet	Direct					0		-		0
194	XES	SPS	510 Human Resources	Direct					0		-		0
195	XES	SPS	510 Supply Chain	Direct					482		(0)		482
196	XES	SPS	510 Supply Chain Special Programs	Direct					6		(0)		6
197	XES	SPS	510										
					Subtotal	\$	156,514	\$	(0)	\$	156,514	\$	48,093
198	XES	SPS	511 Facilities & Real Estate	Direct				\$	1,345	\$	-		1,345
199	XES	SPS	511 Facilities Administrative Services	Direct					0		-		0
200	XES	SPS	511 Finance & Treasury	Direct					2,979		-		2,979
201	XES	SPS	511 Fleet	Direct					2		-		2
202	XES	SPS	511 Human Resources	Direct					10		-		10
203	XES	SPS	511 Supply Chain	Direct					10,797		(12)		10,785
204	XES	SPS	511 Supply Chain Special Programs	Direct					1,148		(5)		1,143
205	XES	SPS	511										
					Subtotal	\$	16,281	\$	(17)	\$	16,264	\$	4,998
206	XES	SPS	512 Energy Supply Business Resources	Direct				\$	790,068	\$	(71)		789,997
207	XES	SPS	512 Energy Supply Engineering and Environmental	Direct					93,076		-		93,076
208	XES	SPS	512 Facilities & Real Estate	Direct					4,685		-		4,685
209	XES	SPS	512 Facilities Administrative Services	Direct					1		-		1
210	XES	SPS	512 Finance & Treasury	Direct					107,165		-		107,165
211	XES	SPS	512 Fleet	Direct					8		-		8
212	XES	SPS	512 Human Resources	Direct					57		-		57
213	XES	SPS	512 Supply Chain	Direct					16,919		(20)		16,899

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	1,533		Test Year Period	1,526	
214	XES	SPS	512	Supply Chain Special Programs	Direct					
215	XES	SPS	512				(7)			
					Subtotal	\$ 1,013,511	\$ (98)	\$ 1,013,413	\$ 332,551	
216	XES	SPS	513	Energy Supply Business Resources	Direct	\$		\$		
217	XES	SPS	513	Facilities & Real Estate	Direct	2,684	(0)			
218	XES	SPS	513	Facilities Administrative Services	Direct	0				
219	XES	SPS	513	Finance & Treasury	Direct	46,784				
220	XES	SPS	513	Fleet	Direct	4				
221	XES	SPS	513	Human Resources	Direct	28				
222	XES	SPS	513	Supply Chain	Direct	14,827	(16)			
223	XES	SPS	513	Supply Chain Special Programs	Direct	1,912	(7)			
224	XES	SPS	513			Subtotal	\$ 397,130	\$ (23)	\$ 397,107	\$ 130,310
225	XES	SPS	514	Energy Supply Business Resources	Direct	\$		\$		
226	XES	SPS	514	Facilities & Real Estate	Direct	2,833				
227	XES	SPS	514	Facilities Administrative Services	Direct	0				
228	XES	SPS	514	Finance & Treasury	Direct	11,284				
229	XES	SPS	514	Fleet	Direct	58	(0)			
230	XES	SPS	514	Human Resources	Direct	29				
231	XES	SPS	514	Supply Chain	Direct	13,667	(10)			
232	XES	SPS	514	Supply Chain Special Programs	Direct	912	(3)			
233	XES	SPS	514			Subtotal	\$ 81,572	\$ (13)	\$ 81,559	\$ 25,061
234	XES	SPS	546	Energy Delivery Engineering/Design	Direct	\$		\$		
235	XES	SPS	546	Energy Supply Business Resources	Direct	2,075				
236	XES	SPS	546	Energy Supply Business Resources	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	260,748	(107)			
237	XES	SPS	546	Energy Supply Business Resources	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	153				
238	XES	SPS	546	Facilities & Real Estate	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	1				
239	XES	SPS	546	Finance & Treasury	Direct	2,024				
240	XES	SPS	546	Finance & Treasury	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	31,324				
241	XES	SPS	546	Finance & Treasury	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	13				
242	XES	SPS	546	Human Resources	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	(2,146)				
243	XES	SPS	546	Supply Chain	Direct	49				
244	XES	SPS	546	Supply Chain	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	57	(0)			
245	XES	SPS	546	Supply Chain Special Programs	Direct	2				
246	XES	SPS	546	Supply Chain Special Programs	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	3				

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments		Total Company		NM Retail Test Year Period
					Base Period	Test Year Period			Test Year Period	Test Year Period	
247	XES	SPS	546								
					Subtotal \$	315,271 \$	(107) \$		315,165 \$		96,842
248	XES	SPS	546	Energy Supply Business Resources	Direct	\$					
249	XES	SPS	546	Finance & Treasury	Direct	28,216 \$	-		28,216		
250	XES	SPS	546			6,183	-		6,183		
					Subtotal \$	34,399 \$	-		34,399 \$		11,288
251	XES	SPS	548	Facilities & Real Estate	Direct	\$	1 \$	-	\$	1	
252	XES	SPS	548	Finance & Treasury	Direct		1	-		1	
253	XES	SPS	548	Human Resources	Direct		0	-		0	
254	XES	SPS	548	Supply Chain	Direct		4	-		4	
255	XES	SPS	548	Supply Chain Special Programs	Direct		0	-		0	
256	XES	SPS	548								
					Subtotal \$	7 \$	-		7 \$		2
257	XES	SPS	549	Business Systems	Direct	\$	76,385 \$	-	\$	76,385	
258	XES	SPS	549	Business Systems	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	1,180	-		1,180		
259	XES	SPS	549	Energy Markets - Fuel Procurement	Direct		7,446	-		7,446	
260	XES	SPS	549	Energy Markets Regulated Trading & Marketing	Direct		48,862	-		48,862	
261	XES	SPS	549	Energy Supply Business Resources	Direct		16,690	-		16,690	
262	XES	SPS	549	Energy Supply Business Resources	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	11,401	-		11,401		
263	XES	SPS	549	Energy Supply Engineering and Environmental	Direct		61,160	-		61,160	
264	XES	SPS	549	Facilities & Real Estate	Direct		64,932	(0)		64,932	
265	XES	SPS	549	Facilities Administrative Services	Direct		36	-		36	
266	XES	SPS	549	Finance & Treasury	Direct		18,290	-		18,290	
267	XES	SPS	549	Finance & Treasury	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	1,367	-		1,367		
268	XES	SPS	549	Fleet	Direct		-	(0)		(0)	
269	XES	SPS	549	Human Resources	Direct		-	-		-	
270	XES	SPS	549	Human Resources	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	(17)	-		(17)		
271	XES	SPS	549	Supply Chain	Direct		953	(8)		945	
272	XES	SPS	549	Supply Chain	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	10	-		10		
273	XES	SPS	549	Supply Chain Special Programs	Direct		69	(4)		65	
274	XES	SPS	549	Supply Chain Special Programs	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	0	-		0		
					Subtotal \$	308,765 \$	(12) \$		308,752 \$		94,871
276	XES	SPS	549	Facilities & Real Estate	Direct	\$	605 \$	-	\$	605	
277	XES	SPS	549	Facilities Administrative Services	Direct		0	-		0	
278	XES	SPS	549	Finance & Treasury	Direct		4,299	-		4,299	
279	XES	SPS	549	Fleet	Direct		19	-		19	
280	XES	SPS	549	Human Resources	Direct		1	-		1	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Legal Entity	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
281	XES	SPS	Supply Chain	Direct	16,617	-	16,617	
282	XES	SPS	Supply Chain Special Programs	Direct	1,702	-	1,702	
283	XES	SPS			Subtotal \$	23,243 \$	- \$	23,243 \$
284	XES	SPS	Energy Supply Business Resources	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	49	-	49	
285	XES	SPS	Facilities & Real Estate	Direct	375,139	-	375,139	
286	XES	SPS	Facilities & Real Estate	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	1	-	1	
287	XES	SPS	Facilities Administrative Services	Direct	21	-	21	
288	XES	SPS	Finance & Treasury	Direct	616	-	616	
289	XES	SPS	Supply Chain	Direct	69	(0)	68	
290	XES	SPS	Supply Chain Special Programs	Direct	14	(0)	14	
291	XES	SPS			Subtotal \$	375,908 \$	(0) \$	375,908 \$
292	XES	SPS	Energy Delivery Engineering/Design	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	17,295	-	17,295	
293	XES	SPS	Energy Delivery Engineering/Design	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	3,279	-	3,279	
294	XES	SPS	Energy Supply Business Resources	Direct	394,228	-	394,228	
295	XES	SPS	Energy Supply Business Resources	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	281	-	281	
296	XES	SPS	Energy Supply Business Resources	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	342	-	342	
297	XES	SPS	Finance & Treasury	Direct	42,805	-	42,805	
298	XES	SPS	Finance & Treasury	FERC 510, 541, & 551	1,210	-	1,210	
299	XES	SPS	Finance & Treasury	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	240	-	240	
300	XES	SPS			Subtotal \$	459,679 \$	- \$	459,679 \$
301	XES	SPS	Facilities & Real Estate	Direct	157	-	157	
302	XES	SPS	Facilities Administrative Services	Direct	0	-	0	
303	XES	SPS	Finance & Treasury	Direct	236	-	236	
304	XES	SPS	Fleet	Direct	0	-	0	
305	XES	SPS	Human Resources	Direct	4	-	4	
306	XES	SPS	Supply Chain	Direct	619	(1)	618	
307	XES	SPS	Supply Chain Special Programs	Direct	49	(0)	49	
308	XES	SPS			Subtotal \$	1,065 \$	(1) \$	1,064 \$
309	XES	SPS	Energy Supply Business Resources	Direct	436,037	-	436,037	
310	XES	SPS	Energy Supply Engineering and Environmental	Direct	-	-	-	
311	XES	SPS	Facilities & Real Estate	Direct	173	-	173	
312	XES	SPS	Facilities Administrative Services	Direct	0	-	0	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Legal Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
313	XES	SPS	553 Finance & Treasury	Direct	55,216	-	-	55,216		
314	XES	SPS	553 Fleet	Direct	0	-	-	0		
315	XES	SPS	553 Human Resources	Direct	1	-	-	1		
316	XES	SPS	553 Supply Chain	Direct	1,464	(1)	(1)	1,463		
317	XES	SPS	553 Supply Chain Special Programs	Direct	98	(0)	(0)	98		
318	XES	SPS	553		Subtotal \$	492,989 \$	(1) \$	492,988 \$	151,482	
319	XES	SPS	553 Energy Supply Business Resources	Direct	202	-	-	202		
320	XES	SPS	553 Energy Supply Engineering and Environmental	Direct	985	-	-	985		
321	XES	SPS	553 Facilities & Real Estate	Direct	113	-	-	113		
322	XES	SPS	553 Facilities Administrative Services	Direct	0	-	-	0		
323	XES	SPS	553 Finance & Treasury	Direct	206	-	-	206		
324	XES	SPS	553 Fleet	Direct	0	-	-	0		
325	XES	SPS	553 Human Resources	Direct	0	-	-	0		
326	XES	SPS	553 Supply Chain	Direct	610	-	-	610		
327	XES	SPS	553 Supply Chain Special Programs	Direct	67	-	-	67		
328	XES	SPS	553		Subtotal \$	2,182 \$	- \$	2,182 \$	716	
329	XES	SPS	554 Energy Supply Business Resources	Direct	9,991	-	-	9,991		
330	XES	SPS	554 Facilities & Real Estate	Direct	6	(0)	(0)	6		
331	XES	SPS	554 Facilities Administrative Services	Direct	-	-	-	-		
332	XES	SPS	554 Finance & Treasury	Direct	2,123	-	-	2,123		
333	XES	SPS	554 Human Resources	Direct	0	-	-	0		
334	XES	SPS	554 Supply Chain	Direct	114	(6)	(6)	108		
335	XES	SPS	554 Supply Chain Special Programs	Direct	18	(4)	(4)	14		
336	XES	SPS	554		Subtotal \$	12,251 \$	(10) \$	12,240 \$	3,761	
337	XES	SPS	554 Facilities & Real Estate	Direct	385	-	-	385		
338	XES	SPS	554 Facilities Administrative Services	Direct	0	-	-	0		
339	XES	SPS	554 Finance & Treasury	Direct	2,962	-	-	2,962		
340	XES	SPS	554 Supply Chain	Direct	12,122	-	-	12,122		
341	XES	SPS	554 Supply Chain Special Programs	Direct	1,354	-	-	1,354		
342	XES	SPS	554		Subtotal \$	16,824 \$	- \$	16,824 \$	5,521	
343	XES	SPS	556 Business Systems	200115 - Miscellaneous Applications	8,559	(0)	(0)	8,559		
344	XES	SPS	556 Business Systems	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	13,568	-	-	13,568		
345	XES	SPS	556 Energy Markets Regulated Trading & Marketing	Direct	1,028,396	(171)	(171)	1,028,225		
346	XES	SPS	556 Facilities & Real Estate	Direct	1	-	-	1		
347	XES	SPS	556 Facilities & Real Estate	200115 - Miscellaneous Applications	1	-	-	1		
348	XES	SPS	556 Facilities & Real Estate	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	0	-	-	0		
349	XES	SPS	556 Finance & Treasury	Direct	131,747	-	-	131,747		
350	XES	SPS	556 Finance & Treasury	200115 - Miscellaneous Applications	18	-	-	18		

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Entity	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
351	XES	SPS	556 Finance & Treasury	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	449	-	-	449
352	XES	SPS	556 Supply Chain	Direct	73	(0)	-	73
353	XES	SPS	556 Supply Chain	200115 - Miscellaneous Applications	18	-	-	18
354	XES	SPS	556 Supply Chain	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	1	-	-	1
355	XES	SPS	556 Supply Chain Special Programs	Direct	5	-	-	5
356	XES	SPS	556 Supply Chain Special Programs	200115 - Miscellaneous Applications	1	-	-	1
357	XES	SPS	556 Supply Chain Special Programs	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	0	-	-	0
358	XES	SPS	556		Subtotal \$ 1,182,837 \$	(171) \$	1,182,666 \$	363,401
359	XES	SPS	557 Accounting, Financial Reporting & Taxes	Direct	\$ 437 \$	-	\$ -	437
360	XES	SPS	557 Business Systems	200134 - Proprietary Trading - Front/Mid Office FERC 557	2,406	-	-	2,406
361	XES	SPS	557 Energy Markets Regulated Trading & Marketing	Direct	371,270	-	-	371,270
362	XES	SPS	557 Energy Markets Regulated Trading & Marketing	200134 - Proprietary Trading - Front/Mid Office FERC 557	1,402,978	(786)	-	1,402,191
363	XES	SPS	557 Energy Markets Regulated Trading & Marketing	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	106,629	-	-	106,629
364	XES	SPS	557 Energy Supply Engineering and Environmental	Direct	358,237	(129)	-	358,108
365	XES	SPS	557 Facilities & Real Estate	Direct	5	-	-	5
366	XES	SPS	557 Facilities & Real Estate	200134 - Proprietary Trading - Front/Mid Office FERC 557	16	-	-	16
367	XES	SPS	557 Finance & Treasury	Direct	128,052	-	-	128,052
368	XES	SPS	557 Finance & Treasury	200134 - Proprietary Trading - Front/Mid Office FERC 557	262,052	-	-	262,052
369	XES	SPS	557 Finance & Treasury	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	71,763	-	-	71,763
370	XES	SPS	557 Internal Audit & Risk	200134 - Proprietary Trading - Front/Mid Office FERC 557	26,849	-	-	26,849
371	XES	SPS	557 Internal Audit & Risk	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	9,812	-	-	9,812
372	XES	SPS	557 Supply Chain	Direct	30	(0)	(0)	30
373	XES	SPS	557 Supply Chain	200134 - Proprietary Trading - Front/Mid Office FERC 557	676	(0)	(0)	676
374	XES	SPS	557 Supply Chain Special Programs	Direct	8	(0)	(0)	8
375	XES	SPS	557 Supply Chain Special Programs	200134 - Proprietary Trading - Front/Mid Office FERC 557	36	(0)	(0)	36
376	XES	SPS	557		Subtotal \$ 2,741,254 \$	(916) \$	2,740,338 \$	842,032
377	XES	SPS	560 Accounting, Financial Reporting & Taxes	Direct	\$ 7,469 \$	-	\$ -	7,469
378	XES	SPS	560 Business Systems	Direct	593,423	-	-	593,423
379	XES	SPS	560 Energy Delivery Construction, Operations & Maintenance (COM)	Direct	406,337	-	-	406,337
380	XES	SPS	560 Energy Delivery Construction, Operations & Maintenance (COM)	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	218,654	-	-	218,654
381	XES	SPS	560 Energy Delivery Engineering/Design	Direct	3,026,909	(10,589)	-	3,016,320
382	XES	SPS	560 Energy Delivery Engineering/Design	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	2,056,773	(42,931)	-	2,013,842
383	XES	SPS	560 Energy Supply Engineering and Environmental	Direct	11,468	-	-	11,468
384	XES	SPS	560 Facilities & Real Estate	Direct	267	-	-	267
385	XES	SPS	560 Facilities & Real Estate	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	144	-	-	144

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Legal Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
386	XES	SPS	560 Facilities Administrative Services	Direct		0	-	0		
387	XES	SPS	560 Facilities Administrative Services	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560		0	-	0		
388	XES	SPS	560 Finance & Treasury	Direct		470,968	-	470,968		
389	XES	SPS	560 Finance & Treasury	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560		232,514	-	232,514		
390	XES	SPS	560 Fleet	Direct		20	-	20		
391	XES	SPS	560 Human Resources	Direct		2,191	-	2,191		
392	XES	SPS	560 Human Resources	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560		216	-	216		
393	XES	SPS	560 Supply Chain	Direct		3,554	(3)	3,551		
394	XES	SPS	560 Supply Chain	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560		2,556	(3)	2,553		
395	XES	SPS	560 Supply Chain Special Programs	Direct		258	(5)	253		
396	XES	SPS	560 Supply Chain Special Programs	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560		209	(0)	208		
397	XES	SPS	560							
Subtotal					\$	7,033,929	\$ (53,530)	\$	6,980,399	\$ 1,733,751
398	XES	SPS	561.2 Business Systems	200115 - Miscellaneous Applications		\$ 298,562	(0)	\$ 298,562		
399	XES	SPS	561.2 Business Systems	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2		396,736	-	396,736		
400	XES	SPS	561.2 Business Systems	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581		467,665	(7)	467,658		
401	XES	SPS	561.2 Energy Delivery Engineering/Design	Direct		1,128	(31)	1,097		
402	XES	SPS	561.2 Facilities & Real Estate	Direct		5	-	5		
403	XES	SPS	561.2 Facilities & Real Estate	200115 - Miscellaneous Applications		23	-	23		
404	XES	SPS	561.2 Facilities & Real Estate	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2		12	-	12		
405	XES	SPS	561.2 Facilities & Real Estate	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581		3	-	3		
406	XES	SPS	561.2 Finance & Treasury	Direct		8	-	8		
407	XES	SPS	561.2 Finance & Treasury	200115 - Miscellaneous Applications		667	-	667		
408	XES	SPS	561.2 Finance & Treasury	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2		6,604	-	6,604		
409	XES	SPS	561.2 Finance & Treasury	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581		15,819	-	15,819		
410	XES	SPS	561.2 Supply Chain	Direct		43	(0)	43		
411	XES	SPS	561.2 Supply Chain	200115 - Miscellaneous Applications		635	(0)	634		
412	XES	SPS	561.2 Supply Chain	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2		345	(0)	345		
413	XES	SPS	561.2 Supply Chain	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581		50	(0)	50		
414	XES	SPS	561.2 Supply Chain Special Programs	Direct		7	-	7		
415	XES	SPS	561.2 Supply Chain Special Programs	200115 - Miscellaneous Applications		28	(0)	27		

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
416	XES	SPS	561.2 Supply Chain Special Programs	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	24	(0)	24	
417	XES	SPS	561.2 Supply Chain Special Programs	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	2	-	2	
418	XES	SPS	561.2					
419	XES	SPS	561.5 Business Systems	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	\$ 30,620	\$ (15)	\$ 30,604	
420	XES	SPS	561.5 Facilities & Real Estate	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	10	-	10	
421	XES	SPS	561.5 Finance & Treasury	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	3,947	-	3,947	
422	XES	SPS	561.5 Supply Chain	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	88	(0)	88	
423	XES	SPS	561.5 Supply Chain Special Programs	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	10	(0)	10	
424	XES	SPS	561.5					
425	XES	SPS	561.6 Energy Delivery Engineering/Design	Direct	\$ 2,437	\$ -	\$ 2,437	
426	XES	SPS	561.6 Facilities & Real Estate	Direct	13	-	13	
427	XES	SPS	561.6 Finance & Treasury	Direct	1,214	-	1,214	
428	XES	SPS	561.6 Supply Chain	Direct	214	(0)	214	
429	XES	SPS	561.6 Supply Chain Special Programs	Direct	24	(0)	24	
430	XES	SPS	561.6					
431	XES	SPS	561.7 Energy Markets Regulated Trading & Marketing	Direct	\$ 23,057	\$ -	\$ 23,057	
432	XES	SPS	561.7 Finance & Treasury	Direct	2,722	-	2,722	
433	XES	SPS	561.7					
434	XES	SPS	562 Facilities & Real Estate	Direct	185	-	185	
435	XES	SPS	562 Finance & Treasury	Direct	60	-	60	
436	XES	SPS	562 Fleet	Direct	55	(0)	55	
437	XES	SPS	562 Human Resources	Direct	0	-	0	
438	XES	SPS	562 Supply Chain	Direct	449	(0)	448	
439	XES	SPS	562 Supply Chain Special Programs	Direct	5	-	5	
440	XES	SPS	562					
441	XES	SPS	563 Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 239	\$ -	\$ 239	
442	XES	SPS	563 Energy Delivery Engineering/Design	Direct	1,735	-	1,735	
443	XES	SPS	563 Facilities & Real Estate	Direct	4	-	4	
444	XES	SPS	563 Finance & Treasury	Direct	899	-	899	
445	XES	SPS	563 Supply Chain	Direct	3,053	(0)	3,053	
446	XES	SPS	563 Supply Chain Special Programs	Direct	125	(0)	124	
Subtotal					\$ 1,188,364	\$ (39)	\$ 1,188,325	\$ 288,092
Subtotal					\$	\$	\$	\$
Subtotal					\$ 34,676	\$ (16)	\$ 34,660	\$ 8,403
Subtotal					\$	\$	\$	\$
Subtotal					\$ 3,901	\$ (0)	\$ 3,901	\$ 946
Subtotal					\$	\$	\$	\$
Subtotal					\$ 23,057	\$ -	\$ 23,057	\$
Subtotal					\$ 2,722	\$ -	\$ 2,722	\$
Subtotal					\$ 25,779	\$ -	\$ 25,779	\$ 6,250
Subtotal					\$	\$	\$	\$
Subtotal					\$ 754	\$ (0)	\$ 754	\$ 187

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments		Total Company		NM Retail Test Year Period
					Base Period	Test Year Period			Test Year Period	Test Year Period	
447	XES	SPS	563								
					Subtotal \$	6,055 \$	(0)	\$	6,055 \$		1,504
448	XES	SPS	566	Accounting, Financial Reporting & Taxes		\$	2,028	\$	-	\$	2,028
449	XES	SPS	566	Business Systems		191,571	-		-		191,571
450	XES	SPS	566	Energy Delivery Construction, Operations & Maintenance (COM)	200098 - Electric Transmission FERC 566	20	-		-		20
451	XES	SPS	566	Energy Delivery Engineering/Design	Direct						
452	XES	SPS	566	Energy Markets Regulated Trading & Marketing	Direct	639,523	-		-		639,523
453	XES	SPS	566	Facilities & Real Estate	Direct	80,909	(237)		(237)		80,672
454	XES	SPS	566	Facilities Administrative Services	Direct	278,682	-		-		278,682
455	XES	SPS	566	Finance & Treasury	Direct	141	-		-		141
456	XES	SPS	566	Finance & Treasury	Direct	88,807	-		-		88,807
457	XES	SPS	566	Fleet	200098 - Electric Transmission FERC 566	300	-		-		300
458	XES	SPS	566	Human Resources	Direct	191	(0)		(0)		191
459	XES	SPS	566	Legal	Direct	48,239	-		-		48,239
460	XES	SPS	566	Supply Chain	Direct	98,757	-		-		98,757
461	XES	SPS	566	Supply Chain Special Programs	Direct	5,874	(4)		(4)		5,871
462	XES	SPS	566		Direct	418	(0)		(0)		418
					Subtotal \$	1,435,461 \$	(241)	\$	1,435,220 \$		356,471
463	XES	SPS	567	Business Systems	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	\$	13	\$	-	\$	13
464	XES	SPS	567	Energy Delivery Engineering/Design	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	13,637	-		-		13,637
465	XES	SPS	567	Facilities & Real Estate	Direct	1,535,224	-		-		1,535,224
466	XES	SPS	567	Facilities & Real Estate	200115 - Miscellaneous Applications	10	-		-		10
467	XES	SPS	567	Facilities & Real Estate	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	49	-		-		49
468	XES	SPS	567	Facilities & Real Estate	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	4	-		-		4
469	XES	SPS	567	Facilities & Real Estate	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	4	-		-		4
470	XES	SPS	567	Facilities & Real Estate	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	1	-		-		1
471	XES	SPS	567	Facilities Administrative Services	Direct	73	-		-		73
472	XES	SPS	567	Finance & Treasury	Direct	2,259	-		-		2,259
473	XES	SPS	567	Supply Chain	Direct	237	(1)		(1)		236
474	XES	SPS	567	Supply Chain Special Programs	Direct	49	(0)		(0)		49
475	XES	SPS	567								
					Subtotal \$	1,551,559 \$	(1)	\$	1,551,558 \$		385,367
476	XES	SPS	570	Facilities & Real Estate	Direct	\$	387	\$	-	\$	387
477	XES	SPS	570	Facilities Administrative Services	Direct	0	-		-		0
478	XES	SPS	570	Finance & Treasury	Direct	408	-		-		408
479	XES	SPS	570	Fleet	Direct	1	-		-		1
480	XES	SPS	570	Human Resources	Direct	4	-		-		4

Expenses Associated with Affiliated Interests - XES to SPS

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period	
481	XES	SPS	570	Supply Chain	Direct	1,751	(1)	1,750		
482	XES	SPS	570	Supply Chain Special Programs	Direct	65	(0)	65		
483	XES	SPS	570			2,617	\$ (1)	\$ 2,616	\$ 650	
484	XES	SPS	571	Accounting, Financial Reporting & Taxes	Direct					
485	XES	SPS	571	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	\$ 538	\$ -	\$ 538		
486	XES	SPS	571	Energy Delivery Engineering/Design	Direct	34,037	-	34,037		
487	XES	SPS	571	Facilities & Real Estate	Direct	5,897	-	5,897		
488	XES	SPS	571	Facilities Administrative Services	Direct	262	(0)	262		
489	XES	SPS	571	Finance & Treasury	Direct	0	-	0		
490	XES	SPS	571	Fleet	Direct	5,010	-	5,010		
491	XES	SPS	571	Human Resources	Direct	0	-	0		
492	XES	SPS	571	Supply Chain	Direct	0	-	0		
493	XES	SPS	571	Supply Chain Special Programs	Direct	3,757	(8)	3,748		
494	XES	SPS	571		Direct	619	(9)	611		
						Subtotal	\$ 50,120	\$ (17)	\$ 50,103	\$ 12,444
495	XES	SPS	575.1	Energy Markets Regulated Trading & Marketing	Direct	\$ 122,485	\$ (191)	\$ 122,293		
496	XES	SPS	575.1	Facilities & Real Estate	Direct	6,841	-	6,841		
497	XES	SPS	575.1	Facilities Administrative Services	Direct	3	-	3		
498	XES	SPS	575.1	Finance & Treasury	Direct	20,264	-	20,264		
499	XES	SPS	575.1	Supply Chain	Direct	19	-	19		
500	XES	SPS	575.1	Supply Chain Special Programs	Direct	1	-	1		
501	XES	SPS	575.1			Subtotal	\$ 149,613	\$ (191)	\$ 149,422	\$ 49,033
502	XES	SPS	575.2	Energy Markets Regulated Trading & Marketing	Direct	\$ 267,297	\$ -	\$ 267,297		
503	XES	SPS	575.2	Finance & Treasury	Direct	38,032	-	38,032		
504	XES	SPS	575.2			Subtotal	\$ 305,329	\$ -	\$ 305,329	\$ 100,193
505	XES	SPS	575.5	Energy Markets Regulated Trading & Marketing	Direct	\$ 12,638	\$ -	\$ 12,638		
506	XES	SPS	575.5	Finance & Treasury	Direct	1,806	-	1,806		
507	XES	SPS	575.5			Subtotal	\$ 14,444	\$ -	\$ 14,444	\$ 4,740
508	XES	SPS	575.6	Energy Markets Regulated Trading & Marketing	Direct	\$ 23,853	\$ -	\$ 23,853		
509	XES	SPS	575.6	Finance & Treasury	Direct	3,195	-	3,195		
510	XES	SPS	575.6			Subtotal	\$ 27,048	\$ -	\$ 27,048	\$ 8,876
511	XES	SPS	575.8	Facilities & Real Estate	Direct	\$ 38,436	\$ -	\$ 38,436		
512	XES	SPS	575.8	Facilities Administrative Services	Direct	2	-	2		
513	XES	SPS	575.8	Finance & Treasury	Direct	57	-	57		
514	XES	SPS	575.8	Supply Chain	Direct	5	-	5		
515	XES	SPS	575.8	Supply Chain Special Programs	Direct	1	-	1		
516	XES	SPS	575.8			Subtotal	\$ 38,501	\$ -	\$ 38,501	\$ 12,634

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
517	XES	SPS	580 Business Systems	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	\$ 367	\$ -	\$ 367	
518	XES	SPS	580 Energy Delivery Construction, Operations & Maintenance (COM)	Direct	58,165	(397)	57,768	
519	XES	SPS	580 Energy Delivery Construction, Operations & Maintenance (COM)	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	109,413	(10,201)	99,212	
520	XES	SPS	580 Energy Delivery Engineering/Design	Direct	381,550	(746)	380,804	
521	XES	SPS	580 Executive Management Services	Direct	8	-	8	
522	XES	SPS	580 Facilities & Real Estate	Direct	1,258	-	1,258	
523	XES	SPS	580 Facilities & Real Estate	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	3	-	3	
524	XES	SPS	580 Facilities Administrative Services	Direct	0	-	0	
525	XES	SPS	580 Finance & Treasury	Direct	51,831	-	51,831	
526	XES	SPS	580 Finance & Treasury	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	11,360	-	11,360	
527	XES	SPS	580 Fleet	Direct	231	(0)	231	
528	XES	SPS	580 Human Resources	Direct	2,149	-	2,149	
529	XES	SPS	580 Supply Chain	Direct	2,928	(3)	2,925	
530	XES	SPS	580 Supply Chain	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	83	(0)	83	
531	XES	SPS	580 Supply Chain Special Programs	Direct	131	(0)	131	
532	XES	SPS	580 Supply Chain Special Programs	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	3	-	3	
533	XES	SPS	580		619,481	(11,347)	608,133	230,886
534	XES	SPS	581 Business Systems	200115 - Miscellaneous Applications	\$ 107,399	(0)	\$ 107,399	
535	XES	SPS	581 Business Systems	200118 - Distribution Electric Load Dispatching/EMS FERC 581	24,081	-	24,081	
536	XES	SPS	581 Business Systems	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	168,431	(2)	168,429	
537	XES	SPS	581 Facilities & Real Estate	200115 - Miscellaneous Applications	8	-	8	
538	XES	SPS	581 Facilities & Real Estate	200118 - Distribution Electric Load Dispatching/EMS FERC 581	2	-	2	
539	XES	SPS	581 Facilities & Real Estate	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	1	-	1	
540	XES	SPS	581 Finance & Treasury	200115 - Miscellaneous Applications	239	-	239	
541	XES	SPS	581 Finance & Treasury	200118 - Distribution Electric Load Dispatching/EMS FERC 581	41	-	41	
542	XES	SPS	581 Finance & Treasury	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	5,685	-	5,685	
543	XES	SPS	581 Supply Chain	200115 - Miscellaneous Applications	228	(0)	228	
544	XES	SPS	581 Supply Chain	200118 - Distribution Electric Load Dispatching/EMS FERC 581	112	(0)	112	
545	XES	SPS	581 Supply Chain	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	18	(0)	18	
546	XES	SPS	581 Supply Chain Special Programs	200115 - Miscellaneous Applications	10	(0)	10	
547	XES	SPS	581 Supply Chain Special Programs	200118 - Distribution Electric Load Dispatching/EMS FERC 581	5	-	5	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
548	XES	SPS	581	Supply Chain Special Programs	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	1	-	1
549	XES	SPS	581					
550	XES	SPS	582	Facilities & Real Estate		5,222	\$ -	\$ 5,222
551	XES	SPS	582	Facilities Administrative Services	Direct	1	-	1
552	XES	SPS	582	Finance & Treasury	Direct	1,198	-	1,198
553	XES	SPS	582	Fleet	Direct	1,564	(0)	1,564
554	XES	SPS	582	Human Resources	Direct	0	-	0
555	XES	SPS	582	Supply Chain	Direct	10,638	(5)	10,633
556	XES	SPS	582	Supply Chain Special Programs	Direct	13	-	13
557	XES	SPS	582					
558	XES	SPS	583	Accounting, Financial Reporting & Taxes	Direct	1,239	\$ -	\$ 1,239
559	XES	SPS	583	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	104,014	(73)	103,940
560	XES	SPS	583	Facilities & Real Estate	Direct	392	(0)	392
561	XES	SPS	583	Facilities Administrative Services	Direct	0	-	0
562	XES	SPS	583	Finance & Treasury	Direct	10,061	-	10,061
563	XES	SPS	583	Fleet	Direct	2	-	2
564	XES	SPS	583	Human Resources	Direct	1	-	1
565	XES	SPS	583	Supply Chain	Direct	6,942	(7)	6,935
566	XES	SPS	583	Supply Chain Special Programs	Direct	920	(4)	916
567	XES	SPS	583					
568	XES	SPS	584	Facilities & Real Estate	Direct	10	\$ -	\$ 10
569	XES	SPS	584	Finance & Treasury	Direct	11	-	11
570	XES	SPS	584	Human Resources	Direct	0	-	0
571	XES	SPS	584	Supply Chain	Direct	38	(0)	38
572	XES	SPS	584	Supply Chain Special Programs	Direct	(1)	-	(1)
573	XES	SPS	584					
574	XES	SPS	585	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	12,952	\$ -	\$ 12,952
575	XES	SPS	585	Energy Delivery Engineering/Design	Direct	15,340	(19)	15,321
576	XES	SPS	585	Facilities & Real Estate	Direct	94	-	94
577	XES	SPS	585	Finance & Treasury	Direct	1,634	-	1,634
578	XES	SPS	585	Fleet	Direct	0	-	0
579	XES	SPS	585	Human Resources	Direct	1	-	1
580	XES	SPS	585	Supply Chain	Direct	230	(0)	230
581	XES	SPS	585	Supply Chain Special Programs	Direct	4	(0)	4
582	XES	SPS	585					
Subtotal					\$ 306,258	\$ (2)	\$ 306,256	\$ 116,274
Subtotal					\$ 18,635	\$ (5)	\$ 18,630	\$ 7,073
Subtotal					\$ 123,568	\$ (84)	\$ 123,485	\$ 46,883
Subtotal					\$ 58	\$ (0)	\$ 58	\$ 22
Subtotal					\$ 30,256	\$ (19)	\$ 30,237	\$ 11,400

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Legal Entity	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
583	XES	SPS	Business Systems	200117 - Distribution Electric Metering FERC 586	\$	77	\$ -	77
584	XES	SPS	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	123,284	-	-	123,284
585	XES	SPS	Energy Delivery Construction, Operations & Maintenance (COM)	200117 - Distribution Electric Metering FERC 586	5,929	-	-	5,929
586	XES	SPS	Facilities & Real Estate	Direct	1,507	-	-	1,507
587	XES	SPS	Facilities Administrative Services	Direct	0	-	-	0
588	XES	SPS	Finance & Treasury	Direct	17,267	-	-	17,267
589	XES	SPS	Finance & Treasury	200117 - Distribution Electric Metering FERC 586	1,258	-	-	1,258
590	XES	SPS	Fleet	Direct	293	(0)	(0)	293
591	XES	SPS	Human Resources	Direct	4	-	-	4
592	XES	SPS	Supply Chain	Direct	4,407	(3)	(3)	4,405
593	XES	SPS	Supply Chain Special Programs	Direct	329	(1)	(1)	328
594	XES	SPS			Subtotal \$	154,355 \$	(4) \$	154,352 \$
595	XES	SPS	Facilities & Real Estate	Direct	\$	0	\$ -	0
596	XES	SPS	Finance & Treasury	Direct	6	-	-	6
597	XES	SPS	Supply Chain	Direct	18	-	-	18
598	XES	SPS	Supply Chain Special Programs	Direct	2	(0)	(0)	2
599	XES	SPS			Subtotal \$	27 \$	(0) \$	27 \$
600	XES	SPS	Accounting, Financial Reporting & Taxes	Direct	\$	16,236	\$ -	16,236
601	XES	SPS	Accounting, Financial Reporting & Taxes	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	2,480	-	-	2,480
602	XES	SPS	Business Systems	Direct	315,166	-	-	315,166
603	XES	SPS	Business Systems	200111 - Enterprise Application Integration (EAI)	6,433	-	-	6,433
604	XES	SPS	Business Systems	200115 - Miscellaneous Applications	199,460	(0)	(0)	199,460
605	XES	SPS	Business Systems	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	196,359	-	-	196,359
606	XES	SPS	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	68,524	(15)	(15)	68,510
607	XES	SPS	Energy Delivery Engineering/Design	Direct	455,143	(15)	(15)	455,128
608	XES	SPS	Facilities & Real Estate	Direct	393,216	-	-	393,216
609	XES	SPS	Facilities & Real Estate	200111 - Enterprise Application Integration (EAI)	(0)	(0)	(0)	(0)
610	XES	SPS	Facilities & Real Estate	200115 - Miscellaneous Applications	7	-	-	7
611	XES	SPS	Facilities & Real Estate	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	1	-	-	1
612	XES	SPS	Facilities & Real Estate	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	0	-	-	0
613	XES	SPS	Facilities Administrative Services	Direct	184	-	-	184
614	XES	SPS	Finance & Treasury	Direct	87,237	-	-	87,237
615	XES	SPS	Finance & Treasury	200111 - Enterprise Application Integration (EAI)	0	-	-	0
616	XES	SPS	Finance & Treasury	200115 - Miscellaneous Applications	445	-	-	445
617	XES	SPS	Finance & Treasury	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	144	-	-	144
618	XES	SPS	Finance & Treasury	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	1	-	-	1

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
619	XES	SPS	588 Fleet	Direct	7,224	(2)		7,223		
620	XES	SPS	588 Human Resources	Direct	225,039	-		225,039		
621	XES	SPS	588 Supply Chain	Direct	61,709	(32)		61,677		
622	XES	SPS	588 Supply Chain	200111 - Enterprise Application Integration (EAI)	1	-		1		
623	XES	SPS	588 Supply Chain	200115 - Miscellaneous Applications	424	(0)		424		
624	XES	SPS	588 Supply Chain	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	82	(0)		82		
625	XES	SPS	588 Supply Chain	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	17	(0)		17		
626	XES	SPS	588 Supply Chain Special Programs	Direct	525	(2)		524		
627	XES	SPS	588 Supply Chain Special Programs	200111 - Enterprise Application Integration (EAI)	0	-		0		
628	XES	SPS	588 Supply Chain Special Programs	200115 - Miscellaneous Applications	18	(0)		18		
629	XES	SPS	588 Supply Chain Special Programs	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	6	(0)		6		
630	XES	SPS	588 Supply Chain Special Programs	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	2	(0)		2		
631	XES	SPS	588		Subtotal \$	2,036,084 \$	(65) \$	2,036,019 \$	773,001	
632	XES	SPS	589 Business Systems	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	5	\$	-	5		
633	XES	SPS	589 Energy Delivery Construction, Operations & Maintenance (COM)	Direct	90	-		90		
634	XES	SPS	589 Energy Delivery Construction, Operations & Maintenance (COM)	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	3,677	-		3,677		
635	XES	SPS	589 Facilities & Real Estate	Direct	2,094,932	-		2,094,932		
636	XES	SPS	589 Facilities & Real Estate	200111 - Enterprise Application Integration (EAI)	0	-		0		
637	XES	SPS	589 Facilities & Real Estate	200115 - Miscellaneous Applications	10	-		10		
638	XES	SPS	589 Facilities & Real Estate	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	2	-		2		
639	XES	SPS	589 Facilities & Real Estate	200118 - Distribution Electric Load Dispatching/EMS FERC 581	1	-		1		
640	XES	SPS	589 Facilities & Real Estate	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	1	-		1		
641	XES	SPS	589 Facilities & Real Estate	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	0	-		0		
642	XES	SPS	589 Facilities & Real Estate	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	0	-		0		
643	XES	SPS	589 Facilities Administrative Services	Direct	84	-		84		
644	XES	SPS	589 Finance & Treasury	Direct	2,949	-		2,949		
645	XES	SPS	589 Supply Chain	Direct	281	(1)		280		
646	XES	SPS	589 Supply Chain Special Programs	Direct	58	(0)		58		
647	XES	SPS	589		Subtotal \$	2,102,090 \$	(1) \$	2,102,090 \$	798,086	
648	XES	SPS	590 Energy Supply Engineering and Environmental	Direct	\$	25,236	\$	-	25,236	
649	XES	SPS	590 Finance & Treasury	Direct	\$	2,660	\$	-	2,660	
650	XES	SPS	590		Subtotal \$	27,896 \$	- \$	27,896 \$	10,591	
651	XES	SPS	591 Facilities & Real Estate	Direct	\$	4	\$	-	4	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Legal Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments		Total Company		NM Retail Test Year Period
					Base Period	Test Year Period			Test Year Period	Test Year Period	
652	XES	SPS	Finance & Treasury	Direct							
653	XES	SPS	Fleet	Direct	4		-			4	
654	XES	SPS	Human Resources	Direct	0		-			0	
655	XES	SPS	Supply Chain	Direct	(0)		-			(0)	
656	XES	SPS	Supply Chain Special Programs	Direct	10		-			10	
657	XES	SPS		Direct	0		-			0	
Subtotal					\$ 18	\$ -	\$ -	\$ -	\$ 18	\$ 7	
658	XES	SPS	Facilities & Real Estate	Direct							
659	XES	SPS	Finance & Treasury	Direct	119		-			119	
660	XES	SPS	Fleet	Direct	174		-			174	
661	XES	SPS	Human Resources	Direct	0		-			0	
662	XES	SPS	Supply Chain	Direct	1		-			1	
663	XES	SPS	Supply Chain Special Programs	Direct	694		(0)			693	
664	XES	SPS		Direct	35		(0)			35	
Subtotal					\$ 1,024	\$ (1)	\$ (1)	\$ 1,023	\$ 388		
665	XES	SPS	Accounting, Financial Reporting & Taxes	Direct							
666	XES	SPS	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	2,789		-			2,789	
667	XES	SPS	Energy Delivery Engineering/Design	Direct	186,016		(14)			186,002	
668	XES	SPS	Facilities & Real Estate	Direct	164		(12)			152	
669	XES	SPS	Facilities Administrative Services	Direct	1,165		(0)			1,165	
670	XES	SPS	Finance & Treasury	Direct	0		-			0	
671	XES	SPS	Fleet	Direct	30,978		-			30,978	
672	XES	SPS	Human Resources	Direct	(18)		-			(18)	
673	XES	SPS	Supply Chain	Direct	695		-			695	
674	XES	SPS	Supply Chain Special Programs	Direct	12,456		(31)			12,425	
675	XES	SPS		Direct	1,236		(8)			1,229	
Subtotal					\$ 235,481	\$ (64)	\$ (64)	\$ 235,417	\$ 89,379		
676	XES	SPS	Facilities & Real Estate	Direct							
677	XES	SPS	Finance & Treasury	Direct	13		-			13	
678	XES	SPS	Fleet	Direct	44		-			44	
679	XES	SPS	Human Resources	Direct	0		-			0	
680	XES	SPS	Supply Chain	Direct	0		-			0	
681	XES	SPS	Supply Chain Special Programs	Direct	121		(0)			121	
682	XES	SPS		Direct	42		(0)			42	
Subtotal					\$ 219	\$ (0)	\$ (0)	\$ 219	\$ 83		
683	XES	SPS	Facilities & Real Estate	Direct							
684	XES	SPS	Facilities Administrative Services	Direct	193		-			193	
685	XES	SPS	Finance & Treasury	Direct	0		-			0	
686	XES	SPS	Fleet	Direct	204		-			204	
687	XES	SPS	Human Resources	Direct	0		-			0	
688	XES	SPS	Supply Chain	Direct	2		-			2	
689	XES	SPS	Supply Chain Special Programs	Direct	770		(0)			770	
690	XES	SPS		Direct	66		(0)			66	
Subtotal					\$ 1,235	\$ (1)	\$ (1)	\$ 1,235	\$ 469		

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Entity	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period			Test Year Period		
691	XES	SPS	598 Facilities & Real Estate	Direct	\$	(6)	\$	-	\$	(6)
692	XES	SPS	598 Finance & Treasury	Direct		2		-		2
693	XES	SPS	598 Fleet	Direct		(0)		-		(0)
694	XES	SPS	598 Human Resources	Direct		(0)		-		(0)
695	XES	SPS	598 Supply Chain	Direct		15		(0)		15
696	XES	SPS	598 Supply Chain Special Programs	Direct		7		(0)		7
697	XES	SPS	598		Subtotal \$	18	\$	(0)	\$	18
698	XES	SPS	901 Customer Service	200156 - Customer Care FERC 901	\$	25,183	\$	(436)	\$	24,748
699	XES	SPS	901 Finance & Treasury	200156 - Customer Care FERC 901		3,478		-		3,478
700	XES	SPS	901 Supply Chain	200156 - Customer Care FERC 901		0		-		0
701	XES	SPS	901		Subtotal \$	28,662	\$	(436)	\$	28,226
702	XES	SPS	902 Business Systems	200111 - Enterprise Application Integration (EAI)	\$	4,986	\$	-	\$	4,986
703	XES	SPS	902 Business Systems	200112 - Mainframe Charges		125,745		-		125,745
704	XES	SPS	902 Business Systems	200115 - Miscellaneous Applications		154,490		(0)		154,490
705	XES	SPS	902 Business Systems	200152 - Customer Care 902		156,049		(2)		156,047
706	XES	SPS	902 Business Systems	200170 - Meter Reading and Monitoring Systems FERC 902		146,211		-		146,211
707	XES	SPS	902 Customer Service	200152 - Customer Care 902		23,262		-		23,262
708	XES	SPS	902 Facilities & Real Estate	Direct		7,121		-		7,121
709	XES	SPS	902 Facilities & Real Estate	200112 - Mainframe Charges		0		-		0
710	XES	SPS	902 Facilities & Real Estate	200115 - Miscellaneous Applications		5		-		5
711	XES	SPS	902 Facilities & Real Estate	200152 - Customer Care 902		7		-		7
712	XES	SPS	902 Facilities & Real Estate	200170 - Meter Reading and Monitoring Systems FERC 902		1		-		1
713	XES	SPS	902 Facilities Administrative Services	Direct		1		-		1
714	XES	SPS	902 Finance & Treasury	Direct		3,311		-		3,311
715	XES	SPS	902 Finance & Treasury	200111 - Enterprise Application Integration (EAI)		0		-		0
716	XES	SPS	902 Finance & Treasury	200112 - Mainframe Charges		27		-		27
717	XES	SPS	902 Finance & Treasury	200115 - Miscellaneous Applications		346		-		346
718	XES	SPS	902 Finance & Treasury	200152 - Customer Care 902		6,762		-		6,762
719	XES	SPS	902 Finance & Treasury	200170 - Meter Reading and Monitoring Systems FERC 902		423		-		423
720	XES	SPS	902 Fleet	Direct		1,400		(0)		1,400
721	XES	SPS	902 Human Resources	Direct		90		-		90
722	XES	SPS	902 Supply Chain	Direct		12,537		(18)		12,519
723	XES	SPS	902 Supply Chain	200111 - Enterprise Application Integration (EAI)		1		-		1
724	XES	SPS	902 Supply Chain	200112 - Mainframe Charges		4		-		4
725	XES	SPS	902 Supply Chain	200115 - Miscellaneous Applications		328		(0)		328
726	XES	SPS	902 Supply Chain	200152 - Customer Care 902		870		(0)		869
727	XES	SPS	902 Supply Chain	200170 - Meter Reading and Monitoring Systems FERC 902		271		(0)		271
728	XES	SPS	902 Supply Chain Special Programs	Direct		325		(1)		324
729	XES	SPS	902 Supply Chain Special Programs	200111 - Enterprise Application Integration (EAI)		0		-		0
730	XES	SPS	902 Supply Chain Special Programs	200112 - Mainframe Charges		0		-		0
731	XES	SPS	902 Supply Chain Special Programs	200115 - Miscellaneous Applications		14		(0)		14

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
732	XES	SPS	Supply Chain Special Programs	200152 - Customer Care 902	31	-	-	31	19,965	8
733	XES	SPS	Supply Chain Special Programs	200170 - Meter Reading and Monitoring Systems FERC 902	8	-	-	8	257,869	125,145
734	XES	SPS							139,801	41,964
735	XES	SPS	Business Systems	200111 - Enterprise Application Integration (EAI)	19,965	\$	-	\$	1,266,446	3,620
736	XES	SPS	Business Systems	200115 - Miscellaneous Applications	257,869		(0)		528,392	1,684,152
737	XES	SPS	Business Systems	200150 - Interactive Voice Response (IVR)	125,145				161	17
738	XES	SPS	Business Systems	200154 - Customer Service Information Technology (IT) FERC 903	139,801				14	9
739	XES	SPS	Business Systems	200162 - Call Logging and Quality Management (CL/QM) FERC 903	41,964				16	12
740	XES	SPS	Business Systems	200171 - Customer Resource System (CRS) FERC 903	1,266,446		(17)		70	0
741	XES	SPS	Customer Service	Direct	4,486		(866)		0	0
742	XES	SPS	Customer Service	200151 - Customer Billing FERC 903	528,392		(1,620)		0	0
743	XES	SPS	Customer Service	200155 - Customer Care FERC 903	1,695,724		(11,572)		819	1
744	XES	SPS	Customer Service	200158 - Customer Care PSCo & SPS FERC 903	17				576	3
745	XES	SPS	Facilities & Real Estate	Direct	161				68,938	192
746	XES	SPS	Facilities & Real Estate	200115 - Miscellaneous Applications	9				204,688	1
747	XES	SPS	Facilities & Real Estate	200151 - Customer Billing FERC 903	14				22,592	81,493
748	XES	SPS	Facilities & Real Estate	200154 - Customer Service Information Technology (IT) FERC 903	16				30	3,100
749	XES	SPS	Facilities & Real Estate	200155 - Customer Care FERC 903	12				548	781
750	XES	SPS	Facilities & Real Estate	200171 - Customer Resource System (CRS) FERC 903	70				1,108	656
751	XES	SPS	Facilities Administrative Services	Direct	0				13	13
752	XES	SPS	Facilities Administrative Services	200154 - Customer Service Information Technology (IT) FERC 903	0				5,615	358
753	XES	SPS	Facilities Administrative Services	200171 - Customer Resource System (CRS) FERC 903	0				0	0
754	XES	SPS	Finance & Treasury	Direct	819				24	24
755	XES	SPS	Finance & Treasury	200111 - Enterprise Application Integration (EAI)	1					
756	XES	SPS	Finance & Treasury	200115 - Miscellaneous Applications	576					
757	XES	SPS	Finance & Treasury	200151 - Customer Billing FERC 903	68,938					
758	XES	SPS	Finance & Treasury	200154 - Customer Service Information Technology (IT) FERC 903	192					
759	XES	SPS	Finance & Treasury	200155 - Customer Care FERC 903	204,688					
760	XES	SPS	Finance & Treasury	200162 - Call Logging and Quality Management (CL/QM) FERC 903	1					
761	XES	SPS	Finance & Treasury	200171 - Customer Resource System (CRS) FERC 903	22,592					
762	XES	SPS	Receipts Processing	200151 - Customer Billing FERC 903	81,493		(9)			
763	XES	SPS	Receipts Processing	200155 - Customer Care FERC 903	30					
764	XES	SPS	Supply Chain	Direct	3,103		(3)			
765	XES	SPS	Supply Chain	200111 - Enterprise Application Integration (EAI)	3					
766	XES	SPS	Supply Chain	200115 - Miscellaneous Applications	548		(0)			
767	XES	SPS	Supply Chain	200151 - Customer Billing FERC 903	781		(1)			
768	XES	SPS	Supply Chain	200154 - Customer Service Information Technology (IT) FERC 903	1,108		(0)			
769	XES	SPS	Supply Chain	200155 - Customer Care FERC 903	657		(0)			
770	XES	SPS	Supply Chain	200162 - Call Logging and Quality Management (CL/QM) FERC 903	13					
771	XES	SPS	Supply Chain	200171 - Customer Resource System (CRS) FERC 903	5,615		(3)			
772	XES	SPS	Supply Chain Special Programs	Direct	358		(1)			
773	XES	SPS	Supply Chain Special Programs	200111 - Enterprise Application Integration (EAI)	0					
774	XES	SPS	Supply Chain Special Programs	200115 - Miscellaneous Applications	24		(0)			

Subtotal

\$

644,627

\$

(22)

\$

644,605

\$

201,481

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Legal Entity	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
775	XES	SPS	Supply Chain Special Programs	200151 - Customer Billing FERC 903	70	(0)	(0)	70		
776	XES	SPS	Supply Chain Special Programs	200154 - Customer Service Information Technology (IT) FERC 903	225	(0)	(0)	225		
777	XES	SPS	Supply Chain Special Programs	200155 - Customer Care FERC 903	42	(0)	(0)	42		
778	XES	SPS	Supply Chain Special Programs	200162 - Call Logging and Quality Management (CL/QM) FERC 903	0	-	-	0		
779	XES	SPS	Supply Chain Special Programs	200171 - Customer Resource System (CRS) FERC 903	254	(0)	(0)	254		
780	XES	SPS								

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Entity	Service Provided (Service Function)	Classification	Total Company		Total Company		NM Retail Test Year Period
					Base Period	Adjustments	Test Year Period	Test Year Period	
815	XES	SPS	909		Subtotal \$	43,472 \$	(43,472) \$	- \$	-
816	XES	SPS	910	Facilities & Real Estate		\$	32,705 \$	- \$	32,705
817	XES	SPS	910	Facilities Administrative Services	Direct		15	-	15
818	XES	SPS	910	Finance & Treasury	Direct		649	-	649
819	XES	SPS	910	Supply Chain	Direct		92	-	92
820	XES	SPS	910	Supply Chain Special Programs	Direct		3	-	3
821	XES	SPS	910		Subtotal \$	33,463 \$	- \$	33,463 \$	10,460
822	XES	SPS	912	Facilities & Real Estate	Direct	\$	80 \$	- \$	80
823	XES	SPS	912	Facilities Administrative Services	Direct		0	-	0
824	XES	SPS	912	Finance & Treasury	Direct		737	-	737
825	XES	SPS	912	Fleet	Direct		12	-	12
826	XES	SPS	912	Human Resources	Direct		1	-	1
827	XES	SPS	912	Marketing & Sales	Direct		52,959	-	52,959
828	XES	SPS	912	Marketing & Sales	200176 - Marketing & Sales		27,508	(5,127)	22,381
829	XES	SPS	912	Supply Chain	Direct		413	(1)	413
830	XES	SPS	912	Supply Chain Special Programs	Direct		24	(0)	24
831	XES	SPS	912		Subtotal \$	81,735 \$	(5,128) \$	76,607 \$	23,945
832	XES	SPS	916	Facilities & Real Estate	Direct	\$	3,656 \$	- \$	3,656
833	XES	SPS	916	Facilities Administrative Services	Direct		2	-	2
834	XES	SPS	916	Finance & Treasury	Direct		49	-	49
835	XES	SPS	916	Supply Chain	Direct		10	-	10
836	XES	SPS	916	Supply Chain Special Programs	Direct		0	-	0
837	XES	SPS	916		Subtotal \$	3,717 \$	- \$	3,717 \$	1,162
838	XES	SPS	920	Accounting, Financial Reporting & Taxes	Direct	\$	1,813,397 \$	- \$	1,813,397
839	XES	SPS	920	Accounting, Financial Reporting & Taxes	200063 - Executive - Corporate Governance		8,024,727	(5,138,813)	2,885,913
840	XES	SPS	920	Accounting, Financial Reporting & Taxes	200066 - Accounting, Reporting & Tax - Corporate Governance		1,402,355	-	1,402,355
841	XES	SPS	920	Accounting, Financial Reporting & Taxes	200076 - Xcel Foundation		419	(419)	-
842	XES	SPS	920	Accounting, Financial Reporting & Taxes	200080 - Capital Asset Accounting		6,354	-	6,354
843	XES	SPS	920	Accounting, Financial Reporting & Taxes	200081 - Accounting, Reporting, & Taxes		3,265	-	3,265
844	XES	SPS	920	Accounting, Financial Reporting & Taxes	200087 - Accounting, Reporting & Tax - Regulated		915,876	-	915,876
845	XES	SPS	920	Accounting, Financial Reporting & Taxes	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric		148,874	-	148,874
846	XES	SPS	920	Accounting, Financial Reporting & Taxes	200104 - Accounting & Reporting - PSCo & SPS		47,578	-	47,578
847	XES	SPS	920	Accounting, Financial Reporting & Taxes	200126 - Utilities Group Administrative & General (A&G) FERC 921		(1,112)	-	(1,112)
848	XES	SPS	920	Accounting, Financial Reporting & Taxes	200133 - Proprietary Trading - Back Office		40,646	-	40,646
849	XES	SPS	920	Accounting, Financial Reporting & Taxes	200173 - Generation Trading/Native Hedge - Back Office		744	-	744
850	XES	SPS	920	Aviation Services	200063 - Executive - Corporate Governance		123,382	-	123,382
851	XES	SPS	920	Business Systems	Direct		54,711	-	54,711
852	XES	SPS	920	Business Systems	200063 - Executive - Corporate Governance		660,349	-	660,349

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Legal Entity	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
853	XES	SPS	Business Systems	20068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	604	-	604	
854	XES	SPS	Business Systems	20074 - Corporate Systems - Corporate Governance	1,474,691	-	1,474,691	
855	XES	SPS	Business Systems	20081 - Accounting, Reporting, & Taxes	122	-	122	
856	XES	SPS	Business Systems	20087 - Accounting, Reporting & Tax - Regulated	633	-	633	
857	XES	SPS	Business Systems	20096 - Energy Markets - Business Services	187,885	-	187,885	
858	XES	SPS	Business Systems	20104 - Accounting & Reporting - PSCo & SPS	783	-	783	
859	XES	SPS	Business Systems	20111 - Enterprise Application Integration (EAI)	9	-	9	
860	XES	SPS	Business Systems	20112 - Mainframe Charges	345	-	345	
861	XES	SPS	Business Systems	20115 - Miscellaneous Applications	30,401	-	30,401	
862	XES	SPS	Business Systems	20135 - Energy Supply Business Resources	134	-	134	
863	XES	SPS	Business Systems	20146 - Energy Markets - Regulated Trading	303	-	303	
864	XES	SPS	Business Systems	20147 - Business Objects	66,979	-	66,979	
865	XES	SPS	Business Systems	20148 - Business Systems	3,107,123	-	3,107,123	
866	XES	SPS	Business Systems	20165 - Employee Management Systems	63,493	-	63,493	
867	XES	SPS	Business Systems	20166 - Human Resources (Diversity/Safety/Employee Relations)	13,103	-	13,103	
868	XES	SPS	Business Systems	20172 - Network	489,026	-	489,026	
869	XES	SPS	Business Systems	20175 - Passport - Purchasing	108	-	108	
870	XES	SPS	Business Systems	20176 - Marketing & Sales	18	-	18	
871	XES	SPS	Business Systems	20178 - Rates & Regulation	6	-	6	
872	XES	SPS	Business Systems	20184 - PowerPlan	529	-	529	
873	XES	SPS	Claims Services	Direct	133,892	-	133,892	
874	XES	SPS	Corporate Communications	20071 - Legal - Corporate Governance	2,400	-	2,400	
875	XES	SPS	Corporate Communications	Direct	85,016	-	85,016	
876	XES	SPS	Corporate Communications	20063 - Executive - Corporate Governance	121,204	-	121,204	
877	XES	SPS	Corporate Communications	20070 - Corporate Strategy & Business Development - Corporate Governance	71,395	-	71,395	
878	XES	SPS	Corporate Communications	20072 - Communications - Corporate Governance	193,878	-	193,878	
879	XES	SPS	Corporate Communications	20076 - Xcel Foundation	17,053	(17,053)	-	
880	XES	SPS	Corporate Communications	20077 - Branding	38,677	-	38,677	
881	XES	SPS	Corporate Communications	20153 - Customer Safety Advertising & Information Costs	579	-	579	
882	XES	SPS	Corporate Communications	20163 - Employee Communications	79,736	-	79,736	
883	XES	SPS	Corporate Strategy & Business Development	Direct	35,132	-	35,132	
884	XES	SPS	Corporate Strategy & Business Development	20070 - Corporate Strategy & Business Development - Corporate Governance	62,644	-	62,644	
885	XES	SPS	Corporate Strategy & Business Development	20092 - Corporate Strategy & Business Development	162,473	-	162,473	
886	XES	SPS	Employee Communications	Direct	11,416	-	11,416	
887	XES	SPS	Employee Communications	20063 - Executive - Corporate Governance	1,482	-	1,482	
888	XES	SPS	Employee Communications	20072 - Communications - Corporate Governance	57,061	-	57,061	
889	XES	SPS	Employee Communications	20077 - Branding	1,271	-	1,271	
890	XES	SPS	Employee Communications	20163 - Employee Communications	75,476	-	75,476	
891	XES	SPS	Energy Delivery Construction, Operations & Maintenance (COM)	20126 - Utilities Group Administrative & General (A&G) FERC 921	120,417	-	120,417	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
892	XES	SPS	Energy Delivery Engineering/Design	Direct	91,053	-	-	91,053	-	
893	XES	SPS	Energy Markets - Fuel Procurement	Direct	2,060	-	-	2,060	-	
894	XES	SPS	Energy Markets - Fuel Procurement	200136 - Energy Markets - Fuel	89,486	-	-	89,486	-	
895	XES	SPS	Energy Markets Regulated Trading & Marketing	Direct	151,271	-	-	151,271	-	
896	XES	SPS	Energy Markets Regulated Trading & Marketing	200136 - Energy Markets - Fuel	153,226	-	-	153,226	-	
897	XES	SPS	Energy Markets Regulated Trading & Marketing	200146 - Energy Markets - Regulated Trading	130,449	-	(305)	130,143	-	
898	XES	SPS	Energy Supply Business Resources	Direct	11,617	-	-	11,617	-	
899	XES	SPS	Energy Supply Business Resources	200078 - Governmental Affairs	(86)	-	-	(86)	-	
900	XES	SPS	Energy Supply Business Resources	200181 - Energy Supply Environmental Policy & Services	20,163	-	-	20,163	-	
901	XES	SPS	Energy Supply Engineering and Environmental	Direct	470,836	-	-	470,836	-	
902	XES	SPS	Energy Supply Engineering and Environmental	200181 - Energy Supply Environmental Policy & Services	121,921	-	-	121,921	-	
903	XES	SPS	Executive Management Services	200063 - Executive - Corporate Governance	789,961	-	-	789,961	-	
904	XES	SPS	Facilities & Real Estate	Direct	40,881	-	-	40,881	-	
905	XES	SPS	Facilities & Real Estate	200063 - Executive - Corporate Governance	13	-	-	13	-	
906	XES	SPS	Facilities & Real Estate	200064 - Shareholder - Corporate Governance	0	-	-	0	-	
907	XES	SPS	Facilities & Real Estate	200065 - Investor Relations - Corporate Governance	0	-	-	0	-	
908	XES	SPS	Facilities & Real Estate	200066 - Accounting, Reporting & Tax - Corporate Governance	5	-	-	5	-	
909	XES	SPS	Facilities & Real Estate	200067 - Audit Services - Corporate Governance	1	-	-	1	-	
910	XES	SPS	Facilities & Real Estate	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	0	-	-	0	-	
911	XES	SPS	Facilities & Real Estate	200070 - Corporate Strategy & Business Development - Corporate Governance	0	-	-	0	-	
912	XES	SPS	Facilities & Real Estate	200071 - Legal - Corporate Governance	1	-	-	1	-	
913	XES	SPS	Facilities & Real Estate	200072 - Communications - Corporate Governance	0	-	-	0	-	
914	XES	SPS	Facilities & Real Estate	200073 - Human Resources (HR) - Corporate Governance	0	-	-	0	-	
915	XES	SPS	Facilities & Real Estate	200074 - Corporate Systems - Corporate Governance	1	-	-	1	-	
916	XES	SPS	Facilities & Real Estate	200077 - Branding	1	-	-	1	-	
917	XES	SPS	Facilities & Real Estate	200078 - Governmental Affairs	0	-	-	0	-	
918	XES	SPS	Facilities & Real Estate	200086 - Legal & Claims Services	0	-	-	0	-	
919	XES	SPS	Facilities & Real Estate	200087 - Accounting, Reporting & Tax - Regulated	1	-	-	1	-	
920	XES	SPS	Facilities & Real Estate	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	0	-	-	0	-	
921	XES	SPS	Facilities & Real Estate	200090 - Risk Management - OpCo's & TransCo's	0	-	-	0	-	
922	XES	SPS	Facilities & Real Estate	200092 - Corporate Strategy & Business Development	0	-	-	0	-	
923	XES	SPS	Facilities & Real Estate	200093 - Legal - OpCo's & TransCo's	0	-	-	0	-	
924	XES	SPS	Facilities & Real Estate	200096 - Energy Markets - Business Services	2	-	-	2	-	
925	XES	SPS	Facilities & Real Estate	200115 - Miscellaneous Applications	4	-	-	4	-	
926	XES	SPS	Facilities & Real Estate	200126 - Utilities Group Administrative & General (A&G) FERC 921	0	-	-	0	-	
927	XES	SPS	Facilities & Real Estate	200132 - Payment and Reporting	0	-	-	0	-	
928	XES	SPS	Facilities & Real Estate	200136 - Energy Markets - Fuel	0	-	-	0	-	
929	XES	SPS	Facilities & Real Estate	200148 - Business Systems	15	-	-	15	-	
930	XES	SPS	Facilities & Real Estate	200153 - Customer Safety Advertising & Information Costs	1	-	-	1	-	
931	XES	SPS	Facilities & Real Estate	200165 - Employee Management Systems	278,026	-	-	278,026	-	
932	XES	SPS	Facilities & Real Estate	200166 - Human Resources (Diversity/Safety/Employee Relations)	3	-	-	3	-	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year Period		Test Year Period	Test Year Period	
933	XES	SPS	920	Facilities & Real Estate	200172 - Network		5	-		5	
934	XES	SPS	920	Facilities & Real Estate	200176 - Marketing & Sales		3	-		3	
935	XES	SPS	920	Facilities & Real Estate	200177 - Rates & Regulation - Electric			-		0	
936	XES	SPS	920	Facilities & Real Estate	200178 - Rates & Regulation		0	-		0	
937	XES	SPS	920	Facilities & Real Estate	200181 - Energy Supply Environmental Policy & Services		0	-		0	
938	XES	SPS	920	Facilities & Real Estate	200184 - PowerPlan		0	-		0	
939	XES	SPS	920	Facilities Administrative Services	Direct		233	-		233	
940	XES	SPS	920	Facilities Administrative Services	200063 - Executive - Corporate Governance		0	-		0	
941	XES	SPS	920	Facilities Administrative Services	200065 - Investor Relations - Corporate Governance			-		0	
942	XES	SPS	920	Facilities Administrative Services	200066 - Accounting, Reporting & Tax - Corporate Governance		0	-		0	
943	XES	SPS	920	Facilities Administrative Services	200071 - Legal - Corporate Governance		0	-		0	
944	XES	SPS	920	Facilities Administrative Services	200077 - Branding		0	-		0	
945	XES	SPS	920	Facilities Administrative Services	200096 - Energy Markets - Business Services		0	-		0	
946	XES	SPS	920	Facilities Administrative Services	200115 - Miscellaneous Applications		0	-		0	
947	XES	SPS	920	Facilities Administrative Services	200148 - Business Systems		0	-		0	
948	XES	SPS	920	Facilities Administrative Services	200165 - Employee Management Systems		0	-		0	
949	XES	SPS	920	Facilities Administrative Services	200166 - Human Resources (Diversity/Safety/Employee Relations)		0	-		0	
950	XES	SPS	920	Facilities Administrative Services	200172 - Network		0	-		0	
951	XES	SPS	920	Facilities Administrative Services	200176 - Marketing & Sales		0	-		0	
952	XES	SPS	920	Finance & Treasury	Direct		1,092,686	-		1,092,686	
953	XES	SPS	920	Finance & Treasury	200063 - Executive - Corporate Governance		199,115	-		199,115	
954	XES	SPS	920	Finance & Treasury	200064 - Shareholder - Corporate Governance		9	-		9	
955	XES	SPS	920	Finance & Treasury	200065 - Investor Relations - Corporate Governance		8,328	-		8,328	
956	XES	SPS	920	Finance & Treasury	200066 - Accounting, Reporting & Tax - Corporate Governance		201,943	-		201,943	
957	XES	SPS	920	Finance & Treasury	200067 - Audit Services - Corporate Governance		27,323	-		27,323	
958	XES	SPS	920	Finance & Treasury	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance		296,763	-		296,763	
959	XES	SPS	920	Finance & Treasury	200069 - Risk Management - Corporate Governance		52,081	-		52,081	
960	XES	SPS	920	Finance & Treasury	200070 - Corporate Strategy & Business Development - Corporate Governance		20,539	-		20,539	
961	XES	SPS	920	Finance & Treasury	200071 - Legal - Corporate Governance		99,048	-		99,048	
962	XES	SPS	920	Finance & Treasury	200072 - Communications - Corporate Governance		34,394	-		34,394	
963	XES	SPS	920	Finance & Treasury	200073 - Human Resources (HR) - Corporate Governance		49,535	-		49,535	
964	XES	SPS	920	Finance & Treasury	200074 - Corporate Systems - Corporate Governance		205,967	-		205,967	
965	XES	SPS	920	Finance & Treasury	200076 - Xcel Foundation		5,566	(5,566)		-	
966	XES	SPS	920	Finance & Treasury	200077 - Branding		20,791	-		20,791	
967	XES	SPS	920	Finance & Treasury	200078 - Governmental Affairs		19,362	-		19,362	
968	XES	SPS	920	Finance & Treasury	200080 - Capital Asset Accounting		1,043	-		1,043	
969	XES	SPS	920	Finance & Treasury	200081 - Accounting, Reporting, & Taxes		234	-		234	
970	XES	SPS	920	Finance & Treasury	200086 - Legal & Claims Services		104	-		104	
971	XES	SPS	920	Finance & Treasury	200087 - Accounting, Reporting & Tax - Regulated		125,241	-		125,241	
972	XES	SPS	920	Finance & Treasury	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric		22,340	-		22,340	
973	XES	SPS	920	Finance & Treasury	200089 - Audit Services - OpCo's & TransCo's		1,409	-		1,409	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Legal Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
974	XES	SPS	Finance & Treasury	200090 - Risk Management - OpCo's & TransCo's	365,244	-	-	365,244	-	
975	XES	SPS	Finance & Treasury	200091 - Captive Insurance	46,130	-	-	46,130	-	
976	XES	SPS	Finance & Treasury	200092 - Corporate Strategy & Business Development	23,453	-	-	23,453	-	
977	XES	SPS	Finance & Treasury	200093 - Legal - OpCo's & TransCo's	9,513	-	-	9,513	-	
978	XES	SPS	Finance & Treasury	200096 - Energy Markets - Business Services	28,111	-	-	28,111	-	
979	SPS	SPS	Finance & Treasury	200104 - Accounting & Reporting - PSCo & SPS	10,276	-	-	10,276	-	
980	XES	SPS	Finance & Treasury	200111 - Enterprise Application Integration (EAI)	2	-	-	2	-	
981	XES	SPS	Finance & Treasury	200112 - Mainframe Charges	58	-	-	58	-	
982	XES	SPS	Finance & Treasury	200115 - Miscellaneous Applications	4,083	-	-	4,083	-	
983	XES	SPS	Finance & Treasury	200126 - Utilities Group Administrative & General (A&G) FERC 921	15,122	-	-	15,122	-	
984	SPS	SPS	Finance & Treasury	200132 - Payment and Reporting	16,703	-	-	16,703	-	
985	XES	SPS	Finance & Treasury	200133 - Proprietary Trading - Back Office	5,514	-	-	5,514	-	
986	XES	SPS	Finance & Treasury	200135 - Energy Supply Business Resources	17	-	-	17	-	
987	XES	SPS	Finance & Treasury	200136 - Energy Markets - Fuel	31,570	-	-	31,570	-	
988	XES	SPS	Finance & Treasury	200146 - Energy Markets - Regulated Trading	21,431	-	-	21,431	-	
989	XES	SPS	Finance & Treasury	200147 - Business Objects	7,829	-	-	7,829	-	
990	XES	SPS	Finance & Treasury	200148 - Business Systems	403,336	-	-	403,336	-	
991	XES	SPS	Finance & Treasury	200149 - Customer & Enterprise Solutions (CES)	1	-	-	1	-	
992	XES	SPS	Finance & Treasury	200153 - Customer Safety Advertising & Information Costs	1,596	-	-	1,596	-	
993	XES	SPS	Finance & Treasury	200163 - Employee Communications	19,365	-	-	19,365	-	
994	XES	SPS	Finance & Treasury	200164 - Payroll	8,947	-	-	8,947	-	
995	XES	SPS	Finance & Treasury	200165 - Employee Management Systems	49,225	-	-	49,225	-	
996	XES	SPS	Finance & Treasury	200166 - Human Resources (Diversity/Safety/Employee Relations)	252,849	-	-	252,849	-	
997	XES	SPS	Finance & Treasury	200172 - Network	67,888	-	-	67,888	-	
998	XES	SPS	Finance & Treasury	200173 - Generation Trading/Native Hedge - Back Office	100	-	-	100	-	
999	XES	SPS	Finance & Treasury	200175 - Passport - Purchasing	13	-	-	13	-	
1000	XES	SPS	Finance & Treasury	200176 - Marketing & Sales	38,997	-	-	38,997	-	
1001	XES	SPS	Finance & Treasury	200177 - Rates & Regulation - Electric	52,370	-	-	52,370	-	
1002	XES	SPS	Finance & Treasury	200178 - Rates & Regulation	31,492	-	-	31,492	-	
1003	XES	SPS	Finance & Treasury	200181 - Energy Supply Environmental Policy & Services	24,061	-	-	24,061	-	
1004	XES	SPS	Finance & Treasury	200184 - PowerPlan	80	-	-	80	-	
1005	XES	SPS	Fleet	Direct	0	-	-	0	-	
1006	XES	SPS	Government Affairs	Direct	26,310	-	-	26,310	-	
1007	XES	SPS	Government Affairs	200078 - Governmental Affairs	141,148	-	-	141,148	-	
1008	XES	SPS	Government Affairs	200177 - Rates & Regulation - Electric	51,019	-	-	51,019	-	
1009	XES	SPS	Human Resources	Direct	691,470	-	-	691,470	-	
1010	XES	SPS	Human Resources	200063 - Executive - Corporate Governance	56,278	-	-	56,278	-	
1011	XES	SPS	Human Resources	200073 - Human Resources (HR) - Corporate Governance	375,898	-	-	375,898	-	
1012	XES	SPS	Human Resources	200153 - Customer Safety Advertising & Information Costs	11,340	-	-	11,340	-	
1013	XES	SPS	Human Resources	200164 - Payroll	71,329	-	-	71,329	-	
1014	XES	SPS	Human Resources	200166 - Human Resources (Diversity/Safety/Employee Relations)	1,641,848	-	-	1,641,848	-	
1015	XES	SPS	Internal Audit & Risk	Direct	20,123	-	-	20,123	-	
1016	XES	SPS	Internal Audit & Risk	200067 - Audit Services - Corporate Governance	208,704	-	-	208,704	-	
1017	XES	SPS	Internal Audit & Risk	200069 - Risk Management - Corporate Governance	551	-	-	551	-	

Southwestern Public Service Company
Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1018	XES	SPS	920 Internal Audit & Risk	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	11,809	-	11,809	
1019	XES	SPS	920 Internal Audit & Risk	200089 - Audit Services - OpCo's & TransCo's	13,413	-	13,413	
1020	XES	SPS	920 Internal Audit & Risk	200090 - Risk Management - OpCo's & TransCo's	28,239	-	28,239	
1021	XES	SPS	920 Investor Relations	200065 - Investor Relations - Corporate Governance	58,093	-	58,093	
1022	XES	SPS	920 Legal	Direct	863,975	-	863,975	
1023	XES	SPS	920 Legal	200071 - Legal - Corporate Governance	701,485	-	701,485	
1024	XES	SPS	920 Legal	200086 - Legal & Claims Services	385	-	385	
1025	XES	SPS	920 Legal	200093 - Legal - OpCo's & TransCo's	66,910	-	66,910	
1026	XES	SPS	920 Marketing & Sales	Direct	2,354	-	2,354	
1027	XES	SPS	920 Marketing & Sales	200072 - Communications - Corporate Governance	1,158	-	1,158	
1028	XES	SPS	920 Marketing & Sales	200077 - Branding	106,364	-	106,364	
1029	XES	SPS	920 Marketing & Sales	200153 - Customer Safety Advertising & Information Costs	97	-	97	
1030	XES	SPS	920 Marketing & Sales	200163 - Employee Communications	64	-	64	
1031	XES	SPS	920 Marketing & Sales	200176 - Marketing & Sales	297,654	-	297,654	
1032	XES	SPS	920 Payment & Reporting	200132 - Payment and Reporting	113,180	-	113,180	
1033	XES	SPS	920 Payroll	200164 - Payroll	(171)	-	(171)	
1034	XES	SPS	920 Payroll	200166 - Human Resources (Diversity/Safety/Employee Relations)	230,004	-	230,004	
1035	XES	SPS	920 Rates & Regulation	Direct	787,532	-	787,532	
1036	XES	SPS	920 Rates & Regulation	200078 - Governmental Affairs	(6,460)	-	(6,460)	
1037	XES	SPS	920 Rates & Regulation	200177 - Rates & Regulation - Electric	322,845	-	322,845	
1038	XES	SPS	920 Rates & Regulation	200178 - Rates & Regulation	30,894	-	30,894	
1039	XES	SPS	920 Receipts Processing	200178 - Rates & Regulation	194,396	-	194,396	
1040	XES	SPS	920 Supply Chain	Direct	26,721	-	26,721	
1041	XES	SPS	920 Supply Chain	200063 - Executive - Corporate Governance	4,548	-	4,548	
1042	XES	SPS	920 Supply Chain	200064 - Shareholder - Corporate Governance	23	-	23	
1043	XES	SPS	920 Supply Chain	200065 - Investor Relations - Corporate Governance	474	-	474	
1044	XES	SPS	920 Supply Chain	200066 - Accounting, Reporting & Tax - Corporate Governance	3,295	-	3,295	
1045	XES	SPS	920 Supply Chain	200067 - Audit Services - Corporate Governance	364	-	364	
1046	XES	SPS	920 Supply Chain	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	104	-	104	
1047	XES	SPS	920 Supply Chain	200070 - Corporate Strategy & Business Development - Corporate Governance	27	-	27	
1048	XES	SPS	920 Supply Chain	200071 - Legal - Corporate Governance	936	-	936	
1049	XES	SPS	920 Supply Chain	200072 - Communications - Corporate Governance	395	-	395	
1050	XES	SPS	920 Supply Chain	200073 - Human Resources (HR) - Corporate Governance	67	-	67	
1051	XES	SPS	920 Supply Chain	200074 - Corporate Systems - Corporate Governance	2,180	-	2,180	
1052	XES	SPS	920 Supply Chain	200076 - Xcel Foundation	11	(11)	-	
1053	XES	SPS	920 Supply Chain	200077 - Branding	386	-	386	
1054	XES	SPS	920 Supply Chain	200078 - Governmental Affairs	38	-	38	
1055	XES	SPS	920 Supply Chain	200081 - Accounting, Reporting, & Taxes	0	-	0	
1056	XES	SPS	920 Supply Chain	200086 - Legal & Claims Services	123	-	123	
1057	XES	SPS	920 Supply Chain	200087 - Accounting, Reporting & Tax - Regulated	852	-	852	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year Period		Test Year Period	Test Year Period	
1058	XES	SPS	920	Supply Chain	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	53	-	-	53		
1059	XES	SPS	920	Supply Chain	200090 - Risk Management - OpCo's & TransCo's	371	-	-	371		
1060	XES	SPS	920	Supply Chain	200092 - Corporate Strategy & Business Development	163	-	-	163		
1061	XES	SPS	920	Supply Chain	200093 - Legal - OpCo's & TransCo's	322	-	-	322		
1062	XES	SPS	920	Supply Chain	200096 - Energy Markets - Business Services	993	-	-	993		
1063	XES	SPS	920	Supply Chain	200104 - Accounting & Reporting - PSCo & SPS	18	-	-	18		
1064	XES	SPS	920	Supply Chain	200111 - Enterprise Application Integration (EAI)	8	-	-	8		
1065	XES	SPS	920	Supply Chain	200112 - Mainframe Charges	8	-	-	8		
1066	XES	SPS	920	Supply Chain	200115 - Miscellaneous Applications	2,738	-	-	2,738		
1067	XES	SPS	920	Supply Chain	200126 - Utilities Group Administrative & General (A&G) FERC 921	242	-	-	242		
1068	XES	SPS	920	Supply Chain	200132 - Payment and Reporting	2,431	-	-	2,431		
1069	XES	SPS	920	Supply Chain	200135 - Energy Supply Business Resources	2	-	-	2		
1070	XES	SPS	920	Supply Chain	200136 - Energy Markets - Fuel	46	-	-	46		
1071	XES	SPS	920	Supply Chain	200146 - Energy Markets - Regulated Trading	1	-	-	1		
1072	XES	SPS	920	Supply Chain	200147 - Business Objects	33	-	-	33		
1073	XES	SPS	920	Supply Chain	200148 - Business Systems	11,148	-	-	11,148		
1074	XES	SPS	920	Supply Chain	200149 - Customer & Enterprise Solutions (CES)	10	-	-	10		
1075	XES	SPS	920	Supply Chain	200153 - Customer Safety Advertising & Information Costs	488	-	-	488		
1076	XES	SPS	920	Supply Chain	200163 - Employee Communications	42	-	-	42		
1077	XES	SPS	920	Supply Chain	200164 - Payroll	11	-	-	11		
1078	XES	SPS	920	Supply Chain	200165 - Employee Management Systems	2,358	-	-	2,358		
1079	XES	SPS	920	Supply Chain	200166 - Human Resources (Diversity/Safety/Employee Relations)	1,662	-	-	1,662		
1080	XES	SPS	920	Supply Chain	200172 - Network	4,387	-	-	4,387		
1081	XES	SPS	920	Supply Chain	200176 - Marketing & Sales	1,938	-	-	1,938		
1082	XES	SPS	920	Supply Chain	200177 - Rates & Regulation - Electric	34	-	-	34		
1083	XES	SPS	920	Supply Chain	200178 - Rates & Regulation	28	-	-	28		
1084	XES	SPS	920	Supply Chain	200181 - Energy Supply Environmental Policy & Services	89	-	-	89		
1085	XES	SPS	920	Supply Chain	200184 - PowerPlan	18	-	-	18		
1086	XES	SPS	920	Supply Chain Special Programs	Direct	1,199	-	-	1,199		
1087	XES	SPS	920	Supply Chain Special Programs	200063 - Executive - Corporate Governance	216	-	-	216		
1088	XES	SPS	920	Supply Chain Special Programs	200064 - Shareholder - Corporate Governance	2	-	-	2		
1089	XES	SPS	920	Supply Chain Special Programs	200065 - Investor Relations - Corporate Governance	18	-	-	18		
1090	XES	SPS	920	Supply Chain Special Programs	200066 - Accounting, Reporting & Tax - Corporate Governance	138	-	-	138		
1091	XES	SPS	920	Supply Chain Special Programs	200067 - Audit Services - Corporate Governance	16	-	-	16		
1092	XES	SPS	920	Supply Chain Special Programs	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	4	-	-	4		
1093	XES	SPS	920	Supply Chain Special Programs	200070 - Corporate Strategy & Business Development - Corporate Governance	1	-	-	1		
1094	XES	SPS	920	Supply Chain Special Programs	200071 - Legal - Corporate Governance	40	-	-	40		
1095	XES	SPS	920	Supply Chain Special Programs	200072 - Communications - Corporate Governance	18	-	-	18		
1096	XES	SPS	920	Supply Chain Special Programs	200073 - Human Resources (HR) - Corporate Governance	3	-	-	3		
1097	XES	SPS	920	Supply Chain Special Programs	200074 - Corporate Systems - Corporate Governance	88	-	-	88		
1098	XES	SPS	920	Supply Chain Special Programs	200076 - Xcel Foundation	1	(1)		-		

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
1099	XES	SPS	Supply Chain Special Programs	200077 - Branding	15	-	-	15	15	
1100	XES	SPS	Supply Chain Special Programs	200078 - Governmental Affairs	2	-	-	2	2	
1101	XES	SPS	Supply Chain Special Programs	200086 - Legal & Claims Services	11	-	-	11	11	
1102	XES	SPS	Supply Chain Special Programs	200087 - Accounting, Reporting & Tax - Regulated	37	-	-	37	37	
1103	XES	SPS	Supply Chain Special Programs	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	2	-	-	2	2	
1104	XES	SPS	Supply Chain Special Programs	200090 - Risk Management - OpCo's & TransCo's	15	-	-	15	15	
1105	XES	SPS	Supply Chain Special Programs	200092 - Corporate Strategy & Business Development	7	-	-	7	7	
1106	XES	SPS	Supply Chain Special Programs	200093 - Legal - OpCo's & TransCo's	16	-	-	16	16	
1107	XES	SPS	Supply Chain Special Programs	200096 - Energy Markets - Business Services	45	-	-	45	45	
1108	XES	SPS	Supply Chain Special Programs	200104 - Accounting & Reporting - PSCo & SPS	1	-	-	1	1	
1109	XES	SPS	Supply Chain Special Programs	200111 - Enterprise Application Integration (EAI)	0	-	-	0	0	
1110	XES	SPS	Supply Chain Special Programs	200112 - Mainframe Charges	0	-	-	0	0	
1111	XES	SPS	Supply Chain Special Programs	200115 - Miscellaneous Applications	109	-	-	109	109	
1112	XES	SPS	Supply Chain Special Programs	200126 - Utilities Group Administrative & General (A&G) FERC 921	10	-	-	10	10	
1113	XES	SPS	Supply Chain Special Programs	200132 - Payment and Reporting	6,637	-	-	6,637	6,637	
1114	XES	SPS	Supply Chain Special Programs	200135 - Energy Supply Business Resources	0	-	-	0	0	
1115	XES	SPS	Supply Chain Special Programs	200136 - Energy Markets - Fuel	2	-	-	2	2	
1116	XES	SPS	Supply Chain Special Programs	200146 - Energy Markets - Regulated Trading	0	-	-	0	0	
1117	XES	SPS	Supply Chain Special Programs	200147 - Business Objects	1	-	-	1	1	
1118	XES	SPS	Supply Chain Special Programs	200148 - Business Systems	479	-	-	479	479	
1119	XES	SPS	Supply Chain Special Programs	200149 - Customer & Enterprise Solutions (CES)	0	-	-	0	0	
1120	XES	SPS	Supply Chain Special Programs	200153 - Customer Safety Advertising & Information Costs	21	-	-	21	21	
1121	XES	SPS	Supply Chain Special Programs	200163 - Employee Communications	2	-	-	2	2	
1122	XES	SPS	Supply Chain Special Programs	200164 - Payroll	0	-	-	0	0	
1123	XES	SPS	Supply Chain Special Programs	200165 - Employee Management Systems	101	-	-	101	101	
1124	XES	SPS	Supply Chain Special Programs	200166 - Human Resources (Diversity/Safety/Employee Relations)	73	-	-	73	73	
1125	XES	SPS	Supply Chain Special Programs	200172 - Network	174	-	-	174	174	
1126	XES	SPS	Supply Chain Special Programs	200176 - Marketing & Sales	76	-	-	76	76	
1127	XES	SPS	Supply Chain Special Programs	200177 - Rates & Regulation - Electric	2	-	-	2	2	
1128	XES	SPS	Supply Chain Special Programs	200178 - Rates & Regulation	1	-	-	1	1	
1129	XES	SPS	Supply Chain Special Programs	200181 - Energy Supply Environmental Policy & Services	4	-	-	4	4	
1130	XES	SPS	Supply Chain Special Programs	200184 - PowerPlan	2	-	-	2	2	
1131	XES	SPS	Supply Chain Special Programs							
Subtotal					\$ 33,519,423	\$ (5,162,169)	\$	\$ 28,357,254	\$	8,524,860
1132	XES	SPS	Accounting, Financial Reporting & Taxes	Direct	\$		\$	\$ 1,668,174	\$	1,668,174
1133	XES	SPS	Accounting, Financial Reporting & Taxes	200063 - Executive - Corporate Governance	142,793	-	-	142,793	-	142,793
1134	XES	SPS	Accounting, Financial Reporting & Taxes	200066 - Accounting, Reporting & Tax - Corporate Governance	70,342	(227)	(227)	70,342	-	70,115
1135	XES	SPS	Accounting, Financial Reporting & Taxes	200081 - Accounting, Reporting, & Taxes	(7,552)	-	-	(7,552)	-	(7,552)
1136	XES	SPS	Accounting, Financial Reporting & Taxes	200087 - Accounting, Reporting & Tax - Regulated	(308,735)	(85)	(85)	(308,735)	-	(308,819)
1137	XES	SPS	Accounting, Financial Reporting & Taxes	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	4,448	(12)	(12)	4,448	-	4,436

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1138	XES	SPS	921 Accounting, Financial Reporting & Taxes	200126 - Utilities Group Administrative & General (A&G) FERC 921	230	(2)	228	
1139	XES	SPS	921 Accounting, Financial Reporting & Taxes	200133 - Proprietary Trading - Back Office	323	(6)	317	
1140	XES	SPS	921 Accounting, Financial Reporting & Taxes	200173 - Generation Trading/Native Hedge - Back Office	19	-	19	
1141	XES	SPS	921 Aviation Services	200063 - Executive - Corporate Governance	395,039	(111)	394,927	
1142	XES	SPS	921 Business Systems	Direct	4,891,711	-	4,891,711	
1143	XES	SPS	921 Business Systems	200063 - Executive - Corporate Governance	66,852	(410)	66,442	
1144	XES	SPS	921 Business Systems	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	41	-	41	
1145	XES	SPS	921 Business Systems	200071 - Legal - Corporate Governance	32,031	-	32,031	
1146	XES	SPS	921 Business Systems	200072 - Communications - Corporate Governance	3	-	3	
1147	XES	SPS	921 Business Systems	200074 - Corporate Systems - Corporate Governance	196,038	(265)	195,772	
1148	XES	SPS	921 Business Systems	200081 - Accounting, Reporting, & Taxes	13,122	-	13,122	
1149	XES	SPS	921 Business Systems	200087 - Accounting, Reporting, & Tax - Regulated	2,455	-	2,455	
1150	XES	SPS	921 Business Systems	200096 - Energy Markets - Business Services	644,256	-	644,256	
1151	XES	SPS	921 Business Systems	200097 - Accounting and Finance Software Applications Maintenance	62,160	-	62,160	
1152	XES	SPS	921 Business Systems	200104 - Accounting & Reporting - PSCo & SPS	2	-	2	
1153	XES	SPS	921 Business Systems	200110 - Passport - Accounts Payable	927	-	927	
1154	XES	SPS	921 Business Systems	200111 - Enterprise Application Integration (EAI)	65,216	-	65,216	
1155	XES	SPS	921 Business Systems	200112 - Mainframe Charges	266,296	-	266,296	
1156	XES	SPS	921 Business Systems	200115 - Miscellaneous Applications	1,712,717	(12)	1,712,705	
1157	XES	SPS	921 Business Systems	200147 - Business Objects	47,823	(2)	47,822	
1158	XES	SPS	921 Business Systems	200148 - Business Systems	5,317,908	(1,265)	5,316,643	
1159	XES	SPS	921 Business Systems	200149 - Customer & Enterprise Solutions (CES)	241,181	-	241,181	
1160	XES	SPS	921 Business Systems	200153 - Customer Safety Advertising & Information Costs	1,371	(2)	1,369	
1161	XES	SPS	921 Business Systems	200165 - Employee Management Systems	104,428	-	104,428	
1162	XES	SPS	921 Business Systems	200166 - Human Resources (Diversity/Safety/Employee Relations)	185,066	(5)	185,061	
1163	XES	SPS	921 Business Systems	200167 - e-Business	32,290	-	32,290	
1164	XES	SPS	921 Business Systems	200172 - Network	260,317	(74)	260,243	
1165	XES	SPS	921 Business Systems	200175 - Passport - Purchasing	0	-	0	
1166	XES	SPS	921 Business Systems	200179 - Passport - All Modules	3,295	-	3,295	
1167	XES	SPS	921 Business Systems	200184 - PowerPlan	90,369	-	90,369	
1168	XES	SPS	921 Claims Services	Direct	12,450	(2)	12,448	
1169	XES	SPS	921 Corporate Communications	Direct	23	-	23	
1170	XES	SPS	921 Corporate Communications	200063 - Executive - Corporate Governance	18,302	(44)	18,258	
1171	XES	SPS	921 Corporate Communications	200070 - Corporate Strategy & Business Development - Corporate Governance	10,051	(78)	9,973	
1172	XES	SPS	921 Corporate Communications	200072 - Communications - Corporate Governance	39,576	-	39,576	
1173	XES	SPS	921 Corporate Communications	200076 - Xcel Foundation	8,348	(8,348)	-	
1174	XES	SPS	921 Corporate Communications	200077 - Branding	13,910	(12)	13,898	
1175	XES	SPS	921 Corporate Communications	200078 - Governmental Affairs	152	-	152	
1176	XES	SPS	921 Corporate Communications	200163 - Employee Communications	28,571	-	28,571	
1177	XES	SPS	921 Corporate Communications	200176 - Marketing & Sales	182	-	182	
1178	XES	SPS	921 Corporate Strategy & Business Development	200070 - Corporate Strategy & Business Development - Corporate Governance	35,205	(1)	35,204	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To Legal Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year Period		Test Year Period	Test Year Period	
1179	XES	SPS	921	Corporate Strategy & Business Development	200092 - Corporate Strategy & Business Development	26,578	(424)		26,153		
1180	XES	SPS	921	Employee Communications	200072 - Communications - Corporate Governance	1,222	-		1,222		
1181	XES	SPS	921	Employee Communications	200163 - Employee Communications	688	-		688		
1182	XES	SPS	921	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	3,431	-		3,431		
1183	XES	SPS	921	Energy Delivery Construction, Operations & Maintenance (COM)	200126 - Utilities Group Administrative & General (A&G) FERC 921	71,351	(10,573)		60,778		
1184	XES	SPS	921	Energy Delivery Engineering/Design	Direct	31,279	-		31,279		
1185	XES	SPS	921	Energy Markets - Fuel Procurement	200136 - Energy Markets - Fuel	2,394	(9)		2,385		
1186	XES	SPS	921	Energy Markets Regulated Trading & Marketing	Direct	8,094	-		8,094		
1187	XES	SPS	921	Energy Markets Regulated Trading & Marketing	200135 - Energy Supply Business Resources	346	(2)		344		
1188	XES	SPS	921	Energy Markets Regulated Trading & Marketing	200136 - Energy Markets - Fuel	(4,245)	(868)		(5,113)		
1189	XES	SPS	921	Energy Markets Regulated Trading & Marketing	200146 - Energy Markets - Regulated Trading	27,462	2,317		29,779		
1190	XES	SPS	921	Energy Supply Business Resources	Direct	20,213	(7)		20,206		
1191	XES	SPS	921	Energy Supply Business Resources	200181 - Energy Supply Environmental Policy & Services	105	-		105		
1192	XES	SPS	921	Energy Supply Engineering and Environmental	Direct	11,579	-		11,579		
1193	XES	SPS	921	Energy Supply Engineering and Environmental	200181 - Energy Supply Environmental Policy & Services	12,557	(3)		12,554		
1194	XES	SPS	921	Executive Management Services	Direct	282	-		282		
1195	XES	SPS	921	Executive Management Services	200063 - Executive - Corporate Governance	188,831	(1,789)		187,042		
1196	XES	SPS	921	Executive Management Services	200075 - Board of Directors - Corporate Governance	9	-		9		
1197	XES	SPS	921	Facilities & Real Estate	Direct	267,947	-		267,947		
1198	XES	SPS	921	Facilities & Real Estate	200063 - Executive - Corporate Governance	83	-		83		
1199	XES	SPS	921	Facilities & Real Estate	200064 - Shareholder - Corporate Governance	0	-		0		
1200	XES	SPS	921	Facilities & Real Estate	200065 - Investor Relations - Corporate Governance	2	-		2		
1201	XES	SPS	921	Facilities & Real Estate	200066 - Accounting, Reporting & Tax - Corporate Governance	29	-		29		
1202	XES	SPS	921	Facilities & Real Estate	200067 - Audit Services - Corporate Governance	4	-		4		
1203	XES	SPS	921	Facilities & Real Estate	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	1	-		1		
1204	XES	SPS	921	Facilities & Real Estate	200070 - Corporate Strategy & Business Development - Corporate Governance	0	-		0		
1205	XES	SPS	921	Facilities & Real Estate	200071 - Legal - Corporate Governance	8	-		8		
1206	XES	SPS	921	Facilities & Real Estate	200072 - Communications - Corporate Governance	3	-		3		
1207	XES	SPS	921	Facilities & Real Estate	200073 - Human Resources (HR) - Corporate Governance	0	-		0		
1208	XES	SPS	921	Facilities & Real Estate	200074 - Corporate Systems - Corporate Governance	6	-		6		
1209	XES	SPS	921	Facilities & Real Estate	200075 - Board of Directors - Corporate Governance	(0)	-		(0)		
1210	XES	SPS	921	Facilities & Real Estate	200076 - Xcel Foundation	0	(0)		-		
1211	XES	SPS	921	Facilities & Real Estate	200077 - Branding	4	-		4		
1212	XES	SPS	921	Facilities & Real Estate	200078 - Governmental Affairs	0	-		0		
1213	XES	SPS	921	Facilities & Real Estate	200086 - Legal & Claims Services	2	-		2		
1214	XES	SPS	921	Facilities & Real Estate	200087 - Accounting, Reporting & Tax - Regulated	9	-		9		
1215	XES	SPS	921	Facilities & Real Estate	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	1	-		1		

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Legal Act.	Entity No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year Period		Test Year Period	Test Year Period	
1216	XES	SPS	921	Facilities & Real Estate	200090 - Risk Management - OpCo's & TransCo's		2	-		2	
1217	XES	SPS	921	Facilities & Real Estate	200092 - Corporate Strategy & Business Development		1	-		1	
1218	XES	SPS	921	Facilities & Real Estate	200093 - Legal - OpCo's & TransCo's		3	-		3	
1219	XES	SPS	921	Facilities & Real Estate	200096 - Energy Markets - Business Services		10	-		10	
1220	XES	SPS	921	Facilities & Real Estate	200104 - Accounting & Reporting - PSCo & SPS		0	-		0	
1221	XES	SPS	921	Facilities & Real Estate	200112 - Mainframe Charges		0	-		0	
1222	XES	SPS	921	Facilities & Real Estate	200115 - Miscellaneous Applications		24	-		24	
1223	XES	SPS	921	Facilities & Real Estate	200126 - Utilities Group Administrative & General (A&G) FERC 921		2	-		2	
1224	XES	SPS	921	Facilities & Real Estate	200132 - Payment and Reporting		2	-		2	
1225	XES	SPS	921	Facilities & Real Estate	200136 - Energy Markets - Fuel		0	-		0	
1226	XES	SPS	921	Facilities & Real Estate	200147 - Business Objects		0	-		0	
1227	XES	SPS	921	Facilities & Real Estate	200148 - Business Systems		86	-		86	
1228	XES	SPS	921	Facilities & Real Estate	200153 - Customer Safety Advertising & Information Costs		4	-		4	
1229	XES	SPS	921	Facilities & Real Estate	200163 - Employee Communications		0	-		0	
1230	XES	SPS	921	Facilities & Real Estate	200164 - Payroll		0	-		0	
1231	XES	SPS	921	Facilities & Real Estate	200165 - Employee Management Systems		15,891	(138)		15,754	
1232	XES	SPS	921	Facilities & Real Estate	200166 - Human Resources (Diversity/Safety/Employee Relations)		16	-		16	
1233	XES	SPS	921	Facilities & Real Estate	200172 - Network		27	-		27	
1234	XES	SPS	921	Facilities & Real Estate	200176 - Marketing & Sales		18	-		18	
1235	XES	SPS	921	Facilities & Real Estate	200177 - Rates & Regulation - Electric		1	-		1	
1236	XES	SPS	921	Facilities & Real Estate	200178 - Rates & Regulation		0	-		0	
1237	XES	SPS	921	Facilities & Real Estate	200181 - Energy Supply Environmental Policy & Services		1	-		1	
1238	XES	SPS	921	Facilities & Real Estate	200184 - PowerPlan		0	-		0	
1239	XES	SPS	921	Facilities Administrative Services	Direct		0	-		0	
1240	XES	SPS	921	Finance & Treasury	Direct		178,854	-		178,854	
1241	XES	SPS	921	Finance & Treasury	200067 - Audit Services - Corporate Governance		1,910	-		1,910	
1242	XES	SPS	921	Finance & Treasury	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance		82,843	(111)		82,733	
1243	XES	SPS	921	Finance & Treasury	200069 - Risk Management - Corporate Governance		1,760	(14)		1,746	
1244	XES	SPS	921	Finance & Treasury	200090 - Risk Management - OpCo's & TransCo's		63,044	(83)		62,961	
1245	XES	SPS	921	Finance & Treasury	200091 - Captive Insurance		(2,267)	(57)		(2,323)	
1246	XES	SPS	921	Fleet	Direct		572	(0)		572	
1247	XES	SPS	921	Government Affairs	Direct		1,685	-		1,685	
1248	XES	SPS	921	Government Affairs	200078 - Governmental Affairs		16,229	(263)		15,966	
1249	XES	SPS	921	Human Resources	Direct		33,404	-		33,404	
1250	XES	SPS	921	Human Resources	200063 - Executive - Corporate Governance		1,847	-		1,847	
1251	XES	SPS	921	Human Resources	200073 - Human Resources (HR) - Corporate Governance		26,984	(91)		26,893	
1252	XES	SPS	921	Human Resources	200153 - Customer Safety Advertising & Information Costs		5,869	-		5,869	
1253	XES	SPS	921	Human Resources	200164 - Payroll		1,198	-		1,198	
1254	XES	SPS	921	Human Resources	200166 - Human Resources (Diversity/Safety/Employee Relations)		189,511	(479)		189,032	
1255	XES	SPS	921	Internal Audit & Risk	200067 - Audit Services - Corporate Governance		6,154	(14)		6,140	
1256	XES	SPS	921	Internal Audit & Risk	200089 - Audit Services - OpCo's & TransCo's		396	(2)		394	
1257	XES	SPS	921	Investor Relations	200064 - Shareholder - Corporate Governance		1,237	-		1,237	
1258	XES	SPS	921	Investor Relations	200065 - Investor Relations - Corporate Governance		1,893	(25)		1,868	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
1259	XES	SPS	921 Legal	Direct	8,734	-	-	8,734		
1260	XES	SPS	921 Legal	200071 - Legal - Corporate Governance	135,200	(3,408)		131,792		
1261	XES	SPS	921 Legal	200086 - Legal & Claims Services	20	(3)		17		
1262	XES	SPS	921 Legal	200093 - Legal - OpCo's & TransCo's	743	(143)		600		
1263	XES	SPS	921 Marketing & Sales	200072 - Communications - Corporate Governance	10	-		10		
1264	XES	SPS	921 Marketing & Sales	200077 - Branding	6,763	(10)		6,753		
1265	XES	SPS	921 Marketing & Sales	200176 - Marketing & Sales	41,943	(2,188)		39,755		
1266	XES	SPS	921 Marketing & Sales	200132 - Payment and Reporting	11,953	(1)		11,953		
1267	XES	SPS	921 Payroll	200164 - Payroll	2,896	-		2,896		
1268	XES	SPS	921 Payroll	200166 - Human Resources (Diversity/Safety/Employee Relations)	5,613	(22)		5,591		
1269	XES	SPS	921 Rates & Regulation	Direct	14,338	-		14,338		
1270	XES	SPS	921 Rates & Regulation	200078 - Governmental Affairs	404	-		404		
1271	XES	SPS	921 Rates & Regulation	200177 - Rates & Regulation - Electric	19,035	-		19,035		
1272	XES	SPS	921 Receipts Processing	200178 - Rates & Regulation	17,329	(443)		16,886		
1273	XES	SPS	921 Supply Chain	Direct	9,726	(37)		9,689		
1274	XES	SPS	921 Supply Chain	200063 - Executive - Corporate Governance	(474)	(10)		(484)		
1275	XES	SPS	921 Supply Chain	200064 - Shareholder - Corporate Governance	(7)	(0)		(7)		
1276	XES	SPS	921 Supply Chain	200065 - Investor Relations - Corporate Governance	(12)	(0)		(12)		
1277	XES	SPS	921 Supply Chain	200066 - Accounting, Reporting & Tax - Corporate Governance	(357)	(4)		(360)		
1278	XES	SPS	921 Supply Chain	200067 - Audit Services - Corporate Governance	(78)	(0)		(79)		
1279	XES	SPS	921 Supply Chain	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	(1)	(0)		(2)		
1280	XES	SPS	921 Supply Chain	200070 - Corporate Strategy & Business Development - Corporate Governance	(2)	(0)		(2)		
1281	XES	SPS	921 Supply Chain	200071 - Legal - Corporate Governance	(95)	(1)		(96)		
1282	XES	SPS	921 Supply Chain	200072 - Communications - Corporate Governance	(16)	(0)		(16)		
1283	XES	SPS	921 Supply Chain	200073 - Human Resources (HR) - Corporate Governance	(7)	(0)		(7)		
1284	XES	SPS	921 Supply Chain	200074 - Corporate Systems - Corporate Governance	(52)	(1)		(52)		
1285	XES	SPS	921 Supply Chain	200075 - Board of Directors - Corporate Governance	0	-		0		
1286	XES	SPS	921 Supply Chain	200076 - Xcel Foundation	(3)	3		-		
1287	XES	SPS	921 Supply Chain	200077 - Branding	(16)	(0)		(16)		
1288	XES	SPS	921 Supply Chain	200078 - Governmental Affairs	(4)	(0)		(4)		
1289	XES	SPS	921 Supply Chain	200081 - Accounting, Reporting, & Taxes	(0)	(0)		(0)		
1290	XES	SPS	921 Supply Chain	200086 - Legal & Claims Services	(31)	(0)		(31)		
1291	XES	SPS	921 Supply Chain	200087 - Accounting, Reporting & Tax - Regulated	(66)	(1)		(67)		
1292	XES	SPS	921 Supply Chain	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	(6)	(0)		(6)		
1293	XES	SPS	921 Supply Chain	200090 - Risk Management - OpCo's & TransCo's	(12)	(0)		(12)		
1294	XES	SPS	921 Supply Chain	200092 - Corporate Strategy & Business Development	(8)	(0)		(8)		
1295	XES	SPS	921 Supply Chain	200093 - Legal - OpCo's & TransCo's	(29)	(0)		(29)		
1296	XES	SPS	921 Supply Chain	200096 - Energy Markets - Business Services	(105)	(1)		(106)		
1297	XES	SPS	921 Supply Chain	200104 - Accounting & Reporting - PSCo & SPS	(2)	(0)		(3)		
1298	XES	SPS	921 Supply Chain	200111 - Enterprise Application Integration (EAI)	(1)	-		(1)		
1299	XES	SPS	921 Supply Chain	200112 - Mainframe Charges	(2)	-		(2)		

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Legal Acct. No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1300	XES	SPS	921 Supply Chain	200115 - Miscellaneous Applications	(123)	(2)	(125)	(2)
1301	XES	SPS	921 Supply Chain	200126 - Utilities Group Administrative & General (A&G) FERC 921	(27)	(0)	(28)	(28)
1302	XES	SPS	921 Supply Chain	200132 - Payment and Reporting	(14)	(0)	(14)	(14)
1303	XES	SPS	921 Supply Chain	200136 - Energy Markets - Fuel	1	(0)	1	1
1304	XES	SPS	921 Supply Chain	200147 - Business Objects	(2)	(0)	(2)	(2)
1305	XES	SPS	921 Supply Chain	200148 - Business Systems	(842)	(9)	(851)	(851)
1306	XES	SPS	921 Supply Chain	200149 - Customer & Enterprise Solutions (CES)	0	-	0	0
1307	XES	SPS	921 Supply Chain	200153 - Customer Safety Advertising & Information Costs	(45)	(0)	(46)	(46)
1308	XES	SPS	921 Supply Chain	200163 - Employee Communications	(3)	(0)	(3)	(3)
1309	XES	SPS	921 Supply Chain	200164 - Payroll	(1)	(0)	(1)	(1)
1310	XES	SPS	921 Supply Chain	200165 - Employee Management Systems	(217)	(2)	(219)	(219)
1311	XES	SPS	921 Supply Chain	200166 - Human Resources (Diversity/Safety/Employee Relations)	(139)	(2)	(141)	(141)
1312	XES	SPS	921 Supply Chain	200172 - Network	(195)	(3)	(198)	(198)
1313	XES	SPS	921 Supply Chain	200176 - Marketing & Sales	(137)	(2)	(139)	(139)
1314	XES	SPS	921 Supply Chain	200177 - Rates & Regulation - Electric	1	(0)	1	1
1315	XES	SPS	921 Supply Chain	200178 - Rates & Regulation	(4)	(0)	(4)	(4)
1316	XES	SPS	921 Supply Chain	200181 - Energy Supply Environmental Policy & Services	(14)	(0)	(14)	(14)
1317	XES	SPS	921 Supply Chain	200184 - PowerPlan	(6)	(0)	(6)	(6)
1318	XES	SPS	921 Supply Chain Special Programs	Direct	2,278	(6)	2,273	2,273
1319	XES	SPS	921 Supply Chain Special Programs	200063 - Executive - Corporate Governance	469	(2)	467	467
1320	XES	SPS	921 Supply Chain Special Programs	200064 - Shareholder - Corporate Governance	10	-	10	10
1321	XES	SPS	921 Supply Chain Special Programs	200065 - Investor Relations - Corporate Governance	5	(0)	5	5
1322	XES	SPS	921 Supply Chain Special Programs	200066 - Accounting, Reporting & Tax - Corporate Governance	200	(0)	199	199
1323	XES	SPS	921 Supply Chain Special Programs	200067 - Audit Services - Corporate Governance	33	(0)	33	33
1324	XES	SPS	921 Supply Chain Special Programs	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	5	(0)	5	5
1325	XES	SPS	921 Supply Chain Special Programs	200070 - Corporate Strategy & Business Development - Corporate Governance	3	-	3	3
1326	XES	SPS	921 Supply Chain Special Programs	200071 - Legal - Corporate Governance	53	(0)	53	53
1327	XES	SPS	921 Supply Chain Special Programs	200072 - Communications - Corporate Governance	27	(0)	27	27
1328	XES	SPS	921 Supply Chain Special Programs	200073 - Human Resources (HR) - Corporate Governance	2	-	2	2
1329	XES	SPS	921 Supply Chain Special Programs	200074 - Corporate Systems - Corporate Governance	30	(0)	30	30
1330	XES	SPS	921 Supply Chain Special Programs	200076 - Xcel Foundation	2	(2)	-	-
1331	XES	SPS	921 Supply Chain Special Programs	200077 - Branding	10	(0)	10	10
1332	XES	SPS	921 Supply Chain Special Programs	200078 - Governmental Affairs	7	-	7	7
1333	XES	SPS	921 Supply Chain Special Programs	200086 - Legal & Claims Services	55	-	55	55
1334	XES	SPS	921 Supply Chain Special Programs	200087 - Accounting, Reporting & Tax - Regulated	51	(0)	51	51
1335	XES	SPS	921 Supply Chain Special Programs	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	4	(0)	4	4
1336	XES	SPS	921 Supply Chain Special Programs	200090 - Risk Management - OpCo's & TransCo's	10	(0)	10	10
1337	XES	SPS	921 Supply Chain Special Programs	200092 - Corporate Strategy & Business Development	6	(0)	6	6
1338	XES	SPS	921 Supply Chain Special Programs	200093 - Legal - OpCo's & TransCo's	30	-	30	30
1339	XES	SPS	921 Supply Chain Special Programs	200094 - Supply Chain	1,213	(16)	1,197	1,197
1340	XES	SPS	921 Supply Chain Special Programs	200096 - Energy Markets - Business Services	80	(0)	80	80

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	Legal Acct.	From Entity	To Entity	Service Provided (Service Function)	Classification	Total Company		Adjustments		Total Company		NM Retail Test Year Period
						Base Period				Test Year Period		
1341	XES	SPS	921	Supply Chain Special Programs	200104 - Accounting & Reporting – PSCo & SPS	2		-		2		
1342	XES	SPS	921	Supply Chain Special Programs	200111 - Enterprise Application Integration (EAI)	0		-		0		
1343	XES	SPS	921	Supply Chain Special Programs	200112 - Mainframe Charges	0		-		0		
1344	XES	SPS	921	Supply Chain Special Programs	200115 - Miscellaneous Applications	58		(0)		58		
1345	XES	SPS	921	Supply Chain Special Programs	200126 - Utilities Group Administrative & General (A&G) FERC 921	10		(0)		10		
1346	XES	SPS	921	Supply Chain Special Programs	200132 - Payment and Reporting	1,653		(3)		1,650		
1347	XES	SPS	921	Supply Chain Special Programs	200135 - Energy Supply Business Resources	0		-		0		
1348	XES	SPS	921	Supply Chain Special Programs	200136 - Energy Markets - Fuel	0		-		0		
1349	XES	SPS	921	Supply Chain Special Programs	200147 - Business Objects	1		-		1		
1350	XES	SPS	921	Supply Chain Special Programs	200148 - Business Systems	560		(1)		559		
1351	XES	SPS	921	Supply Chain Special Programs	200149 - Customer & Enterprise Solutions (CES)	0		-		0		
1352	XES	SPS	921	Supply Chain Special Programs	200153 - Customer Safety Advertising & Information Costs	23		(0)		23		
1353	XES	SPS	921	Supply Chain Special Programs	200163 - Employee Communications	2		-		2		
1354	XES	SPS	921	Supply Chain Special Programs	200164 - Payroll	1		(0)		1		
1355	XES	SPS	921	Supply Chain Special Programs	200165 - Employee Management Systems	132		(0)		132		
1356	XES	SPS	921	Supply Chain Special Programs	200166 - Human Resources (Diversity/Safety/Employee Relations)	111		(0)		111		
1357	XES	SPS	921	Supply Chain Special Programs	200172 - Network	111		(0)		110		
1358	XES	SPS	921	Supply Chain Special Programs	200176 - Marketing & Sales	63		(0)		62		
1359	XES	SPS	921	Supply Chain Special Programs	200177 - Rates & Regulation - Electric	0		-		0		
1360	XES	SPS	921	Supply Chain Special Programs	200178 - Rates & Regulation	2		-		2		
1361	XES	SPS	921	Supply Chain Special Programs	200181 - Energy Supply Environmental Policy & Services	6		(0)		6		
1362	XES	SPS	921	Supply Chain Special Programs	200184 - PowerPlan	8		-		8		
1363	XES	SPS	921	Supply Chain Special Programs								
Subtotal						\$ 17,948,094	\$	(29,923)	\$	17,918,171	\$	5,386,625
1364	XES	SPS	922	Facilities & Real Estate	Direct		\$		\$	(232)		(232)
1365	XES	SPS	922	Facilities & Real Estate	200063 - Executive - Corporate Governance	(45)		-		(45)		(45)
1366	XES	SPS	922	Facilities & Real Estate	200064 - Shareholder - Corporate Governance	(2)		-		(2)		(2)
1367	XES	SPS	922	Facilities & Real Estate	200065 - Investor Relations - Corporate Governance	(0)		-		(0)		(0)
1368	XES	SPS	922	Facilities & Real Estate	200066 - Accounting, Reporting & Tax - Corporate Governance	(20)		-		(20)		(20)
1369	XES	SPS	922	Facilities & Real Estate	200067 - Audit Services - Corporate Governance	(3)		-		(3)		(3)
1370	XES	SPS	922	Facilities & Real Estate	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	(0)		-		(0)		(0)
1371	XES	SPS	922	Facilities & Real Estate	200070 - Corporate Strategy & Business Development - Corporate Governance	(0)		-		(0)		(0)
1372	XES	SPS	922	Facilities & Real Estate	200071 - Legal - Corporate Governance	(5)		-		(5)		(5)
1373	XES	SPS	922	Facilities & Real Estate	200072 - Communications - Corporate Governance	(3)		-		(3)		(3)
1374	XES	SPS	922	Facilities & Real Estate	200073 - Human Resources (HR) - Corporate Governance	(0)		-		(0)		(0)
1375	XES	SPS	922	Facilities & Real Estate	200074 - Corporate Systems - Corporate Governance	(2)		-		(2)		(2)
1376	XES	SPS	922	Facilities & Real Estate	200076 - Xcel Foundation	(0)		0		0		-
1377	XES	SPS	922	Facilities & Real Estate	200077 - Branding	(1)		-		(1)		(1)
1378	XES	SPS	922	Facilities & Real Estate	200078 - Governmental Affairs	(1)		-		(1)		(1)
1379	XES	SPS	922	Facilities & Real Estate	200086 - Legal & Claims Services	(9)		-		(9)		(9)
1380	XES	SPS	922	Facilities & Real Estate	200087 - Accounting, Reporting & Tax - Regulated	(5)		-		(5)		(5)

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
1381	XES	SPS	922	Facilities & Real Estate	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	(0)	-	(0)	(0)	
1382	XES	SPS	922	Facilities & Real Estate	200090 - Risk Management - OpCo's & TransCo's	(1)	-	(1)	(1)	
1383	XES	SPS	922	Facilities & Real Estate	200092 - Corporate Strategy & Business Development	(1)	-	(1)	(1)	
1384	XES	SPS	922	Facilities & Real Estate	200093 - Legal - OpCo's & TransCo's	(4)	-	(4)	(4)	
1385	XES	SPS	922	Facilities & Real Estate	200096 - Energy Markets - Business Services	(10)	-	(10)	(10)	
1386	XES	SPS	922	Facilities & Real Estate	200104 - Accounting & Reporting – PSCo & SPS	(0)	-	(0)	(0)	
1387	XES	SPS	922	Facilities & Real Estate	200111 - Enterprise Application Integration (EAI)	(0)	-	(0)	(0)	
1388	XES	SPS	922	Facilities & Real Estate	200112 - Mainframe Changes	(0)	-	(0)	(0)	
1389	XES	SPS	922	Facilities & Real Estate	200115 - Miscellaneous Applications	(1)	-	(1)	(1)	
1390	XES	SPS	922	Facilities & Real Estate	200126 - Utilities Group Administrative & General (A&G) FERC 921	(1)	-	(1)	(1)	
1391	XES	SPS	922	Facilities & Real Estate	200132 - Payment and Reporting	(1)	-	(1)	(1)	
1392	XES	SPS	922	Facilities & Real Estate	200147 - Business Objects	(0)	-	(0)	(0)	
1393	XES	SPS	922	Facilities & Real Estate	200148 - Business Systems	(65)	-	(65)	(65)	
1394	XES	SPS	922	Facilities & Real Estate	200153 - Customer Safety Advertising & Information Costs	(3)	-	(3)	(3)	
1395	XES	SPS	922	Facilities & Real Estate	200163 - Employee Communications	(0)	-	(0)	(0)	
1396	XES	SPS	922	Facilities & Real Estate	200164 - Payroll	(0)	-	(0)	(0)	
1397	XES	SPS	922	Facilities & Real Estate	200165 - Employee Management Systems	(14)	-	(14)	(14)	
1398	XES	SPS	922	Facilities & Real Estate	200166 - Human Resources (Diversity/Safety/Employee Relations)	(13)	-	(13)	(13)	
1399	XES	SPS	922	Facilities & Real Estate	200172 - Network	(9)	-	(9)	(9)	
1400	XES	SPS	922	Facilities & Real Estate	200176 - Marketing & Sales	(3)	-	(3)	(3)	
1401	XES	SPS	922	Facilities & Real Estate	200178 - Rates & Regulation	(0)	-	(0)	(0)	
1402	XES	SPS	922	Facilities & Real Estate	200181 - Energy Supply Environmental Policy & Services	(1)	-	(1)	(1)	
1403	XES	SPS	922	Facilities & Real Estate	200184 - PowerPlan	(1)	-	(1)	(1)	
1404	XES	SPS	922	Finance & Treasury	Direct	(192,757)	-	(192,757)	(192,757)	
1405	XES	SPS	922	Finance & Treasury	200091 - Captive Insurance	(76,597)	-	(76,597)	(76,597)	
1406	XES	SPS	922	Human Resources	200164 - Payroll	(66,823)	-	(66,823)	(66,823)	
1407	XES	SPS	922	Human Resources	200166 - Human Resources (Diversity/Safety/Employee Relations)	(9,440)	-	(9,440)	(9,440)	
1408	XES	SPS	922	Legal	Direct	(160,347)	-	(160,347)	(160,347)	
1409	XES	SPS	922	Supply Chain	Direct	(7,877)	-	(7,877)	(7,877)	
1410	XES	SPS	922		Subtotal \$	(514,299)	\$ 0	\$ (514,299)	\$ (154,610)	
1411	XES	SPS	923	Accounting, Financial Reporting & Taxes	Direct	\$ 54,621	\$ -	\$ 54,621	\$ 54,621	
1412	XES	SPS	923	Accounting, Financial Reporting & Taxes	200063 - Executive - Corporate Governance	230	-	230	230	
1413	XES	SPS	923	Accounting, Financial Reporting & Taxes	200066 - Accounting, Reporting & Tax - Corporate Governance	570,035	-	570,035	570,035	
1414	XES	SPS	923	Accounting, Financial Reporting & Taxes	200087 - Accounting, Reporting & Tax - Regulated	156,368	-	156,368	156,368	
1415	XES	SPS	923	Accounting, Financial Reporting & Taxes	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	8,610	-	8,610	8,610	
1416	XES	SPS	923	Accounting, Financial Reporting & Taxes	200133 - Proprietary Trading - Back Office	69	-	69	69	
1417	XES	SPS	923	Aviation Services	200063 - Executive - Corporate Governance	16,890	-	16,890	16,890	
1418	XES	SPS	923	Business Systems	Direct	17,957	-	17,957	17,957	
1419	XES	SPS	923	Business Systems	200063 - Executive - Corporate Governance	601,730	-	601,730	601,730	
1420	XES	SPS	923	Business Systems	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	12,191	-	12,191	12,191	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
1421	XES	SPS	Business Systems	20074 - Corporate Systems - Corporate Governance	357,316	-	-	357,316	-	-
1422	XES	SPS	Business Systems	20081 - Accounting, Reporting, & Taxes	30	-	-	30	-	30
1423	XES	SPS	Business Systems	20086 - Legal & Claims Services	951	-	-	951	-	951
1424	XES	SPS	Business Systems	20087 - Accounting, Reporting & Tax - Regulated	243	-	-	243	-	243
1425	XES	SPS	Business Systems	20096 - Energy Markets - Business Services	35,305	-	-	35,305	-	35,305
1426	XES	SPS	Business Systems	20104 - Accounting & Reporting - PSCo & SPS	3,292	-	-	3,292	-	3,292
1427	XES	SPS	Business Systems	20111 - Enterprise Application Integration (EAI)	474	-	-	474	-	474
1428	XES	SPS	Business Systems	20112 - Mainframe Charges	3,174	-	-	3,174	-	3,174
1429	XES	SPS	Business Systems	20115 - Miscellaneous Applications	17,821	-	-	17,821	-	17,821
1430	XES	SPS	Business Systems	20126 - Utilities Group Administrative & General (A&G) FERC 921	666	-	-	666	-	666
1431	XES	SPS	Business Systems	20132 - Payment and Reporting	26,919	-	-	26,919	-	26,919
1432	XES	SPS	Business Systems	20135 - Energy Supply Business Resources	386	-	-	386	-	386
1433	XES	SPS	Business Systems	20146 - Energy Markets - Regulated Trading	131	-	-	131	-	131
1434	XES	SPS	Business Systems	20147 - Business Objects	1,247	-	-	1,247	-	1,247
1435	XES	SPS	Business Systems	20148 - Business Systems	814,215	-	-	814,215	-	814,215
1436	XES	SPS	Business Systems	20153 - Customer Safety Advertising & Information Costs	40,306	-	-	40,306	-	40,306
1437	XES	SPS	Business Systems	20165 - Employee Management Systems	77,148	-	-	77,148	-	77,148
1438	XES	SPS	Business Systems	20166 - Human Resources (Diversity/Safety/Employee Relations)	105,747	-	-	105,747	-	105,747
1439	XES	SPS	Business Systems	20172 - Network	627,599	-	-	627,599	-	627,599
1440	XES	SPS	Business Systems	20178 - Rates & Regulation	37	-	-	37	-	37
1441	XES	SPS	Business Systems	20184 - PowerPlan	5,408	-	-	5,408	-	5,408
1442	XES	SPS	Claims Services	Direct	16	-	-	16	-	16
1443	XES	SPS	Corporate Communications	Direct	1,625	-	-	1,625	-	1,625
1444	XES	SPS	Corporate Communications	20072 - Communications - Corporate Governance	51,602	-	-	51,602	-	51,602
1445	XES	SPS	Corporate Communications	20076 - Xcel Foundation	1,938	-	(1,938)	-	-	-
1446	XES	SPS	Corporate Communications	20077 - Branding	37,566	-	-	37,566	-	37,566
1447	XES	SPS	Corporate Communications	20163 - Employee Communications	9,094	-	-	9,094	-	9,094
1448	XES	SPS	Corporate Strategy & Business Development	20092 - Corporate Strategy & Business Development	24,511	-	-	24,511	-	24,511
1449	XES	SPS	Energy Delivery Construction, Operations & Maintenance (COM)	20126 - Utilities Group Administrative & General (A&G) FERC 921	14,080	(751)	-	13,329	-	13,329
1450	XES	SPS	Energy Delivery Construction, Operations & Maintenance (COM)	20153 - Customer Safety Advertising & Information Costs	1	-	-	1	-	1
1451	XES	SPS	Energy Delivery Engineering/Design	Direct	6,356	-	-	6,356	-	6,356
1452	XES	SPS	Energy Markets - Fuel Procurement	20136 - Energy Markets - Fuel	1,152	-	-	1,152	-	1,152
1453	XES	SPS	Energy Markets Regulated Trading & Marketing	Direct	11,904	-	-	11,904	-	11,904
1454	XES	SPS	Energy Markets Regulated Trading & Marketing	20136 - Energy Markets - Fuel	7,218	-	-	7,218	-	7,218
1455	XES	SPS	Energy Markets Regulated Trading & Marketing	20146 - Energy Markets - Regulated Trading	260	-	-	260	-	260
1456	XES	SPS	Energy Supply Business Resources	Direct	60,479	-	-	60,479	-	60,479
1457	XES	SPS	Energy Supply Engineering and Environmental	Direct	38,663	-	-	38,663	-	38,663
1458	XES	SPS	Energy Supply Engineering and Environmental	20181 - Energy Supply Environmental Policy & Services	13,107	-	-	13,107	-	13,107
1459	XES	SPS	Executive Management Services	20063 - Executive - Corporate Governance	82,432	-	-	82,432	-	82,432
1460	XES	SPS	Facilities & Real Estate	Direct	379,621	-	-	379,621	-	379,621
1461	XES	SPS	Facilities & Real Estate	20063 - Executive - Corporate Governance	40	-	-	40	-	40
1462	XES	SPS	Facilities & Real Estate	20064 - Shareholder - Corporate Governance	0	-	-	0	-	0

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
1463	XES	SPS	923 Facilities & Real Estate	20065 - Investor Relations - Corporate Governance	1	-	1	-	1	
1464	XES	SPS	923 Facilities & Real Estate	20066 - Accounting, Reporting & Tax - Corporate Governance	14	-	-	-	14	
1465	XES	SPS	923 Facilities & Real Estate	20067 - Audit Services - Corporate Governance	2	-	2	-	2	
1466	XES	SPS	923 Facilities & Real Estate	20068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	0	-	0	-	0	
1467	XES	SPS	923 Facilities & Real Estate	20070 - Corporate Strategy & Business Development - Corporate Governance	0	-	0	-	0	
1468	XES	SPS	923 Facilities & Real Estate	20071 - Legal - Corporate Governance	4	-	4	-	4	
1469	XES	SPS	923 Facilities & Real Estate	20072 - Communications - Corporate Governance	2	-	2	-	2	
1470	XES	SPS	923 Facilities & Real Estate	20073 - Human Resources (HR) - Corporate Governance	0	-	0	-	0	
1471	XES	SPS	923 Facilities & Real Estate	20074 - Corporate Systems - Corporate Governance	3	-	3	-	3	
1472	XES	SPS	923 Facilities & Real Estate	20076 - Xcel Foundation	0	(0)	0	(0)	-	
1473	XES	SPS	923 Facilities & Real Estate	20077 - Branding	1	-	1	-	1	
1474	XES	SPS	923 Facilities & Real Estate	20078 - Governmental Affairs	0	-	0	-	0	
1475	XES	SPS	923 Facilities & Real Estate	20086 - Legal & Claims Services	2	-	2	-	2	
1476	XES	SPS	923 Facilities & Real Estate	20087 - Accounting, Reporting & Tax - Regulated	4	-	4	-	4	
1477	XES	SPS	923 Facilities & Real Estate	20088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	0	-	0	-	0	
1478	XES	SPS	923 Facilities & Real Estate	20090 - Risk Management - OpCo's & TransCo's	1	-	1	-	1	
1479	XES	SPS	923 Facilities & Real Estate	20092 - Corporate Strategy & Business Development	1	-	1	-	1	
1480	XES	SPS	923 Facilities & Real Estate	20093 - Legal - OpCo's & TransCo's	2	-	2	-	2	
1481	XES	SPS	923 Facilities & Real Estate	20096 - Energy Markets - Business Services	5	-	5	-	5	
1482	XES	SPS	923 Facilities & Real Estate	20104 - Accounting & Reporting - PSCo & SPS	0	-	0	-	0	
1483	XES	SPS	923 Facilities & Real Estate	20111 - Enterprise Application Integration (EAI)	0	-	0	-	0	
1484	XES	SPS	923 Facilities & Real Estate	20112 - Mainframe Charges	0	-	0	-	0	
1485	XES	SPS	923 Facilities & Real Estate	20115 - Miscellaneous Applications	10	-	10	-	10	
1486	XES	SPS	923 Facilities & Real Estate	20126 - Utilities Group Administrative & General (A&G) FERC 921	1	-	1	-	1	
1487	XES	SPS	923 Facilities & Real Estate	20132 - Payment and Reporting	1	-	1	-	1	
1488	XES	SPS	923 Facilities & Real Estate	20135 - Energy Supply Business Resources	0	-	0	-	0	
1489	XES	SPS	923 Facilities & Real Estate	20136 - Energy Markets - Fuel	0	-	0	-	0	
1490	XES	SPS	923 Facilities & Real Estate	20147 - Business Objects	0	-	0	-	0	
1491	XES	SPS	923 Facilities & Real Estate	20148 - Business Systems	39	-	39	-	39	
1492	XES	SPS	923 Facilities & Real Estate	20153 - Customer Safety Advertising & Information Costs	2	-	2	-	2	
1493	XES	SPS	923 Facilities & Real Estate	20163 - Employee Communications	0	-	0	-	0	
1494	XES	SPS	923 Facilities & Real Estate	20164 - Payroll	0	-	0	-	0	
1495	XES	SPS	923 Facilities & Real Estate	20165 - Employee Management Systems	389,970	-	389,970	-	389,970	
1496	XES	SPS	923 Facilities & Real Estate	20166 - Human Resources (Diversity/Safety/Employee Relations)	8	-	8	-	8	
1497	XES	SPS	923 Facilities & Real Estate	20172 - Network	12	-	12	-	12	
1498	XES	SPS	923 Facilities & Real Estate	20176 - Marketing & Sales	8	-	8	-	8	
1499	XES	SPS	923 Facilities & Real Estate	20177 - Rates & Regulation - Electric	0	-	0	-	0	
1500	XES	SPS	923 Facilities & Real Estate	20178 - Rates & Regulation	0	-	0	-	0	
1501	XES	SPS	923 Facilities & Real Estate	20181 - Energy Supply Environmental Policy & Services	0	-	0	-	0	
1502	XES	SPS	923 Facilities & Real Estate	20184 - PowerPlan	0	-	0	-	0	
1503	XES	SPS	923 Finance & Treasury	Direct	16	-	16	-	16	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year Period		Test Year Period	Test Year Period	
1504	XES	SPS	923	Finance & Treasury	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	974	-	-	974	-	974
1505	XES	SPS	923	Finance & Treasury	200090 - Risk Management - OpCo's & TransCo's	31,073	-	-	31,073	-	31,073
1506	XES	SPS	923	Government Affairs	200078 - Governmental Affairs	7,192	-	-	7,192	-	7,192
1507	XES	SPS	923	Human Resources	200072 - Communications - Corporate Governance	(247)	-	-	(247)	-	(247)
1508	XES	SPS	923	Human Resources	200073 - Human Resources (HR) - Corporate Governance	5,402	-	-	5,402	-	5,402
1509	XES	SPS	923	Human Resources	200164 - Payroll	1,809	-	-	1,809	-	1,809
1510	XES	SPS	923	Human Resources	200166 - Human Resources (Diversity/Safety/Employee Relations)	193,815	-	-	193,815	-	193,815
1511	XES	SPS	923	Internal Audit & Risk	200067 - Audit Services - Corporate Governance	54,447	-	-	54,447	-	54,447
1512	XES	SPS	923	Internal Audit & Risk	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	17	-	-	17	-	17
1513	XES	SPS	923	Investor Relations	200064 - Shareholder - Corporate Governance	5,973	-	-	5,973	-	5,973
1514	XES	SPS	923	Investor Relations	200065 - Investor Relations - Corporate Governance	2,680	-	-	2,680	-	2,680
1515	XES	SPS	923	Legal	Direct	1,242	-	-	1,242	-	1,242
1516	XES	SPS	923	Legal	200071 - Legal - Corporate Governance	139,149	-	-	139,149	-	139,149
1517	XES	SPS	923	Legal	200086 - Legal & Claims Services	38,127	-	-	38,127	-	38,127
1518	XES	SPS	923	Legal	200093 - Legal - OpCo's & TransCo's	74,963	-	-	74,963	-	74,963
1519	XES	SPS	923	Marketing & Sales	200077 - Branding	20,700	-	-	20,700	-	20,700
1520	XES	SPS	923	Marketing & Sales	200176 - Marketing & Sales	314,839	(1,273)	-	313,566	-	313,566
1521	XES	SPS	923	Payment & Reporting	200132 - Payment and Reporting	51,585	-	-	51,585	-	51,585
1522	XES	SPS	923	Rates & Regulation	Direct	3,299	-	-	3,299	-	3,299
1523	XES	SPS	923	Rates & Regulation	200177 - Rates & Regulation - Electric	6,713	-	-	6,713	-	6,713
1524	XES	SPS	923	Supply Chain	Direct	12,706	-	-	12,706	-	12,706
1525	XES	SPS	923	Supply Chain	200063 - Executive - Corporate Governance	2,633	-	-	2,633	-	2,633
1526	XES	SPS	923	Supply Chain	200064 - Shareholder - Corporate Governance	25	-	-	25	-	25
1527	XES	SPS	923	Supply Chain	200065 - Investor Relations - Corporate Governance	312	-	-	312	-	312
1528	XES	SPS	923	Supply Chain	200066 - Accounting, Reporting & Tax - Corporate Governance	1,602	-	-	1,602	-	1,602
1529	XES	SPS	923	Supply Chain	200067 - Audit Services - Corporate Governance	155	-	-	155	-	155
1530	XES	SPS	923	Supply Chain	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	51	-	-	51	-	51
1531	XES	SPS	923	Supply Chain	200070 - Corporate Strategy & Business Development - Corporate Governance	14	-	-	14	-	14
1532	XES	SPS	923	Supply Chain	200071 - Legal - Corporate Governance	390	-	-	390	-	390
1533	XES	SPS	923	Supply Chain	200072 - Communications - Corporate Governance	203	-	-	203	-	203
1534	XES	SPS	923	Supply Chain	200073 - Human Resources (HR) - Corporate Governance	21	-	-	21	-	21
1535	XES	SPS	923	Supply Chain	200074 - Corporate Systems - Corporate Governance	814	-	-	814	-	814
1536	XES	SPS	923	Supply Chain	200076 - Xcel Foundation	6	(6)	-	-	-	-
1537	XES	SPS	923	Supply Chain	200077 - Branding	142	-	-	142	-	142
1538	XES	SPS	923	Supply Chain	200078 - Governmental Affairs	26	-	-	26	-	26
1539	XES	SPS	923	Supply Chain	200081 - Accounting, Reporting, & Taxes	0	-	-	0	-	0
1540	XES	SPS	923	Supply Chain	200086 - Legal & Claims Services	131	-	-	131	-	131
1541	XES	SPS	923	Supply Chain	200087 - Accounting, Reporting & Tax - Regulated	366	-	-	366	-	366
1542	XES	SPS	923	Supply Chain	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	23	-	-	23	-	23

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To Entity	FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
						Base Period	Test Year Period		Test Year Period	Test Year Period	
1543	XES	SPS	923	Supply Chain	200090 - Risk Management - OpCo's & TransCo's	183	-	-	-	183	
1544	XES	SPS	923	Supply Chain	200092 - Corporate Strategy & Business Development	69	-	-	-	69	
1545	XES	SPS	923	Supply Chain	200093 - Legal - OpCo's & TransCo's	168	-	-	-	168	
1546	XES	SPS	923	Supply Chain	200096 - Energy Markets - Business Services	483	-	-	-	483	
1547	XES	SPS	923	Supply Chain	200104 - Accounting & Reporting - PSCo & SPS	8	-	-	-	8	
1548	XES	SPS	923	Supply Chain	200111 - Enterprise Application Integration (EAI)	3	-	-	-	3	
1549	XES	SPS	923	Supply Chain	200112 - Mainframe Charges	3	-	-	-	3	
1550	XES	SPS	923	Supply Chain	200115 - Miscellaneous Applications	1,124	-	-	-	1,124	
1551	XES	SPS	923	Supply Chain	200126 - Utilities Group Administrative & General (A&G) FERC 921	103	-	-	-	103	
1552	XES	SPS	923	Supply Chain	200132 - Payment and Reporting	162	-	-	-	162	
1553	XES	SPS	923	Supply Chain	200135 - Energy Supply Business Resources	1	-	-	-	1	
1554	XES	SPS	923	Supply Chain	200136 - Energy Markets - Fuel	20	-	-	-	20	
1555	XES	SPS	923	Supply Chain	200146 - Energy Markets - Regulated Trading	0	-	-	-	0	
1556	XES	SPS	923	Supply Chain	200147 - Business Objects	12	-	-	-	12	
1557	XES	SPS	923	Supply Chain	200148 - Business Systems	4,453	-	-	-	4,453	
1558	XES	SPS	923	Supply Chain	200149 - Customer & Enterprise Solutions (CES)	2	-	-	-	2	
1559	XES	SPS	923	Supply Chain	200153 - Customer Safety Advertising & Information Costs	238	-	-	-	238	
1560	XES	SPS	923	Supply Chain	200163 - Employee Communications	16	-	-	-	16	
1561	XES	SPS	923	Supply Chain	200164 - Payroll	4	-	-	-	4	
1562	XES	SPS	923	Supply Chain	200165 - Employee Management Systems	1,077	-	-	-	1,077	
1563	XES	SPS	923	Supply Chain	200166 - Human Resources (Diversity/Safety/Employee Relations)	750	-	-	-	750	
1564	XES	SPS	923	Supply Chain	200172 - Network	1,908	-	-	-	1,908	
1565	XES	SPS	923	Supply Chain	200176 - Marketing & Sales	767	-	-	-	767	
1566	XES	SPS	923	Supply Chain	200177 - Rates & Regulation - Electric	11	-	-	-	11	
1567	XES	SPS	923	Supply Chain	200178 - Rates & Regulation	11	-	-	-	11	
1568	XES	SPS	923	Supply Chain	200181 - Energy Supply Environmental Policy & Services	55	-	-	-	55	
1569	XES	SPS	923	Supply Chain	200184 - PowerPlan	18	-	-	-	18	
1570	XES	SPS	923	Supply Chain Special Programs	Direct	0	-	-	-	0	
1571	XES	SPS	923	Supply Chain Special Programs	200063 - Executive - Corporate Governance	0	-	-	-	0	
1572	XES	SPS	923	Supply Chain Special Programs	200148 - Business Systems	0	-	-	-	0	
1573	XES	SPS	923			0	-	-	-	0	
Subtotal						\$ 5,673,915	\$ (3,968)	\$	\$ 5,669,947	\$	1,704,520
1574	XES	SPS	924	Aviation Services	200063 - Executive - Corporate Governance	7,825	\$	-	\$	7,825	
1575	XES	SPS	924	Finance & Treasury	200090 - Risk Management - OpCo's & TransCo's	1,868	-	-	-	1,868	
1576	XES	SPS	924			\$ 9,694	\$	-	\$ 9,694	\$	2,939
1577	XES	SPS	925	Aviation Services	200063 - Executive - Corporate Governance	1,897	\$	-	\$	1,897	
1578	XES	SPS	925	Business Systems	Direct	(64)	-	-	-	(64)	
1579	XES	SPS	925	Business Systems	200104 - Accounting & Reporting - PSCo & SPS	(1)	-	-	-	(1)	
1580	XES	SPS	925	Business Systems	200112 - Mainframe Charges	(0)	-	-	-	(0)	
1581	XES	SPS	925	Business Systems	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	(5)	-	-	-	(5)	
1582	XES	SPS	925	Business Systems	200148 - Business Systems	(20)	-	-	-	(20)	
1583	XES	SPS	925	Business Systems	200154 - Customer Service Information Technology (IT) FERC 903	(0)	-	-	-	(0)	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1584	XES	SPS	925 Business Systems	200165 - Employee Management Systems	(0)	-	(0)	
1585	XES	SPS	925 Business Systems	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	(0)	-	(0)	
1586	XES	SPS	925 Business Systems	200184 - PowerPlan	(0)	-	(0)	
1587	XES	SPS	925 Energy Delivery Engineering/Design	Direct	(3)	-	(3)	
1588	XES	SPS	925 Energy Markets Regulated Trading & Marketing	200134 - Proprietary Trading - Front/Mid Office FERC 557	(58)	-	(58)	
1589	XES	SPS	925 Facilities & Real Estate	Direct	11	-	11	
1590	XES	SPS	925 Finance & Treasury	Direct	22,149	-	22,149	
1591	XES	SPS	925 Finance & Treasury	200063 - Executive - Corporate Governance	456,945	-	456,945	
1592	XES	SPS	925 Finance & Treasury	200064 - Shareholder - Corporate Governance	0	-	0	
1593	XES	SPS	925 Finance & Treasury	200065 - Investor Relations - Corporate Governance	73	-	73	
1594	XES	SPS	925 Finance & Treasury	200066 - Accounting, Reporting & Tax - Corporate Governance	1,647	-	1,647	
1595	XES	SPS	925 Finance & Treasury	200067 - Audit Services - Corporate Governance	245	-	245	
1596	XES	SPS	925 Finance & Treasury	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	306	-	306	
1597	XES	SPS	925 Finance & Treasury	200069 - Risk Management - Corporate Governance	112,181	-	112,181	
1598	XES	SPS	925 Finance & Treasury	200070 - Corporate Strategy & Business Development - Corporate Governance	158	-	158	
1599	XES	SPS	925 Finance & Treasury	200071 - Legal - Corporate Governance	838	-	838	
1600	XES	SPS	925 Finance & Treasury	200072 - Communications - Corporate Governance	287	-	287	
1601	XES	SPS	925 Finance & Treasury	200073 - Human Resources (HR) - Corporate Governance	423	-	423	
1602	XES	SPS	925 Finance & Treasury	200074 - Corporate Systems - Corporate Governance	1,705	-	1,705	
1603	XES	SPS	925 Finance & Treasury	200075 - Board of Directors - Corporate Governance	0	-	0	
1604	XES	SPS	925 Finance & Treasury	200076 - Xcel Foundation	23	(23)	-	
1605	XES	SPS	925 Finance & Treasury	200077 - Branding	167	-	167	
1606	XES	SPS	925 Finance & Treasury	200078 - Governmental Affairs	159	-	159	
1607	XES	SPS	925 Finance & Treasury	200080 - Capital Asset Accounting	7	-	7	
1608	XES	SPS	925 Finance & Treasury	200081 - Accounting, Reporting, & Taxes	4	-	4	
1609	XES	SPS	925 Finance & Treasury	200084 - Risk Management	1,595,084	-	1,595,084	
1610	XES	SPS	925 Finance & Treasury	200086 - Legal & Claims Services	1	-	1	
1611	XES	SPS	925 Finance & Treasury	200087 - Accounting, Reporting & Tax - Regulated	1,059	-	1,059	
1612	XES	SPS	925 Finance & Treasury	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	185	-	185	
1613	XES	SPS	925 Finance & Treasury	200089 - Audit Services - OpCo's & TransCo's	13	-	13	
1614	XES	SPS	925 Finance & Treasury	200090 - Risk Management - OpCo's & TransCo's	399	-	399	
1615	XES	SPS	925 Finance & Treasury	200091 - Captive Insurance	47	-	47	
1616	XES	SPS	925 Finance & Treasury	200092 - Corporate Strategy & Business Development	183	-	183	
1617	XES	SPS	925 Finance & Treasury	200093 - Legal - OpCo's & TransCo's	77	-	77	
1618	XES	SPS	925 Finance & Treasury	200096 - Energy Markets - Business Services	234	-	234	
1619	XES	SPS	925 Finance & Treasury	200098 - Electric Transmission FERC 566	3	-	3	
1620	XES	SPS	925 Finance & Treasury	200104 - Accounting & Reporting - PSCo & SPS	59	-	59	
1621	XES	SPS	925 Finance & Treasury	200111 - Enterprise Application Integration (EAI)	0	-	0	
1622	XES	SPS	925 Finance & Treasury	200112 - Mainframe Changes	1	-	1	
1623	XES	SPS	925 Finance & Treasury	200115 - Miscellaneous Applications	68	-	68	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
1624	XES	SPS	Finance & Treasury	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	89	-	-	89	-	89
1625	XES	SPS	Finance & Treasury	200117 - Distribution Electric Metering FERC 586	9	-	-	9	-	9
1626	XES	SPS	Finance & Treasury	200118 - Distribution Electric Load Dispatching/EMS FERC 581	1	-	-	1	-	1
1627	XES	SPS	Finance & Treasury	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	3	-	-	3	-	3
1628	XES	SPS	Finance & Treasury	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	0	-	-	0	-	0
1629	XES	SPS	Finance & Treasury	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	1,970	-	-	1,970	-	1,970
1630	XES	SPS	Finance & Treasury	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	21	-	-	21	-	21
1631	XES	SPS	Finance & Treasury	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	54	-	-	54	-	54
1632	XES	SPS	Finance & Treasury	200126 - Utilities Group Administrative & General (A&G) FERC 921	148	-	-	148	-	148
1633	XES	SPS	Finance & Treasury	200132 - Payment and Reporting	136	-	-	136	-	136
1634	XES	SPS	Finance & Treasury	200133 - Proprietary Trading - Back Office	47	-	-	47	-	47
1635	XES	SPS	Finance & Treasury	200134 - Proprietary Trading - Front/Mid Office FERC 557	787	-	-	787	-	787
1636	XES	SPS	Finance & Treasury	200135 - Energy Supply Business Resources	0	-	-	0	-	0
1637	XES	SPS	Finance & Treasury	200136 - Energy Markets - Fuel	272	-	-	272	-	272
1638	XES	SPS	Finance & Treasury	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	92	-	-	92	-	92
1639	XES	SPS	Finance & Treasury	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	1,735	-	-	1,735	-	1,735
1640	XES	SPS	Finance & Treasury	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	58	-	-	58	-	58
1641	XES	SPS	Finance & Treasury	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	1	-	-	1	-	1
1642	XES	SPS	Finance & Treasury	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	18	-	-	18	-	18
1643	XES	SPS	Finance & Treasury	200146 - Energy Markets - Regulated Trading	164	-	-	164	-	164
1644	XES	SPS	Finance & Treasury	200147 - Business Objects	73	-	-	73	-	73
1645	XES	SPS	Finance & Treasury	200148 - Business Systems	3,539	-	-	3,539	-	3,539
1646	XES	SPS	Finance & Treasury	200149 - Customer & Enterprise Solutions (CES)	0	-	-	0	-	0
1647	XES	SPS	Finance & Treasury	200151 - Customer Billing FERC 903	568	-	-	568	-	568
1648	XES	SPS	Finance & Treasury	200152 - Customer Care 902	58	-	-	58	-	58
1649	XES	SPS	Finance & Treasury	200153 - Customer Safety Advertising & Information Costs	15	-	-	15	-	15
1650	XES	SPS	Finance & Treasury	200154 - Customer Service Information Technology (IT) FERC 903	2	-	-	2	-	2
1651	XES	SPS	Finance & Treasury	200155 - Customer Care FERC 903	1,722	-	-	1,722	-	1,722
1652	XES	SPS	Finance & Treasury	200156 - Customer Care FERC 901	28	-	-	28	-	28
1653	XES	SPS	Finance & Treasury	200161 - Customer Care Low Income Assistance FERC 908	39	-	-	39	-	39
1654	XES	SPS	Finance & Treasury	200162 - Call Logging and Quality Management (CL/QM) FERC 903	0	-	-	0	-	0
1655	XES	SPS	Finance & Treasury	200163 - Employee Communications	177	-	-	177	-	177
1656	XES	SPS	Finance & Treasury	200164 - Payroll	78	-	-	78	-	78
1657	XES	SPS	Finance & Treasury	200165 - Employee Management Systems	397	-	-	397	-	397

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Legal Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period		
					Base Period	Test Year Period		Test Year Period	Test Year Period			
1658	XES	SPS	Finance & Treasury	200166 - Human Resources (Diversity/Safety/Employee Relations)	2,171	-	-	2,171	-	2,171		
1659	XES	SPS	Finance & Treasury	200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549	22	-	-	22	-	22		
1660	XES	SPS	Finance & Treasury	200170 - Meter Reading and Monitoring Systems FERC 902	4	-	-	4	-	4		
1661	XES	SPS	Finance & Treasury	200171 - Customer Resource System (CRS) FERC 903	207	-	-	207	-	207		
1662	XES	SPS	Finance & Treasury	200172 - Network	549	-	-	549	-	549		
1663	XES	SPS	Finance & Treasury	200173 - Generation Trading/Native Hedge - Back Office	1	-	-	1	-	1		
1664	XES	SPS	Finance & Treasury	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	83	-	-	83	-	83		
1665	XES	SPS	Finance & Treasury	200175 - Passport - Purchasing	0	-	-	0	-	0		
1666	XES	SPS	Finance & Treasury	200176 - Marketing & Sales	370	-	-	370	-	370		
1667	XES	SPS	Finance & Treasury	200177 - Rates & Regulation - Electric	425	-	-	425	-	425		
1668	XES	SPS	Finance & Treasury	200178 - Rates & Regulation	257	-	-	257	-	257		
1669	XES	SPS	Finance & Treasury	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	204	-	-	204	-	204		
1670	XES	SPS	Finance & Treasury	200181 - Energy Supply Environmental Policy & Services	181	-	-	181	-	181		
1671	XES	SPS	Finance & Treasury	200184 - PowerPlan	1	-	-	1	-	1		
1672	XES	SPS	Supply Chain	Direct	(65)	0	0	(65)	0	(65)		
1673	XES	SPS	Supply Chain Special Programs	Direct	(27)	0	0	(27)	0	(26)		
1674	XES	SPS										
Subtotal					\$	2,213,171	\$	(23)	\$	2,213,148	\$	665,325
1675	XES	SPS	Accounting, Financial Reporting & Taxes	200063 - Executive - Corporate Governance	\$	4,922	\$	-	\$	4,922	-	4,922
1676	XES	SPS	Business Systems	Direct	6,752	-	-	6,752	-	6,752	-	6,752
1677	XES	SPS	Business Systems	200074 - Corporate Systems - Corporate Governance	10,093	-	-	10,093	-	10,093	-	10,093
1678	XES	SPS	Business Systems	200104 - Accounting & Reporting - PSCo & SPS	1	-	-	1	-	1	-	1
1679	XES	SPS	Business Systems	200111 - Enterprise Application Integration (EAI)	(0)	-	-	(0)	-	(0)	-	(0)
1680	XES	SPS	Business Systems	200112 - Mainframe Charges	0	-	-	0	-	0	-	0
1681	XES	SPS	Business Systems	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	15	-	-	15	-	15	-	15
1682	XES	SPS	Business Systems	200146 - Energy Markets - Regulated Trading	0	-	-	0	-	0	-	0
1683	XES	SPS	Business Systems	200148 - Business Systems	283	-	-	283	-	283	-	283
1684	XES	SPS	Business Systems	200154 - Customer Service Information Technology (IT) FERC 903	(3)	-	-	(3)	-	(3)	-	(3)
1685	XES	SPS	Business Systems	200165 - Employee Management Systems	(3)	-	-	(3)	-	(3)	-	(3)
1686	XES	SPS	Business Systems	200171 - Customer Resource System (CRS) FERC 903	(1)	-	-	(1)	-	(1)	-	(1)
1687	XES	SPS	Business Systems	200172 - Network	(0)	-	-	(0)	-	(0)	-	(0)
1688	XES	SPS	Business Systems	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	(258)	-	-	(258)	-	(258)	-	(258)
1689	XES	SPS	Business Systems	200184 - PowerPlan	0	-	-	0	-	0	-	0
1690	XES	SPS	Energy Delivery Engineering/Design	Direct	3,319	-	-	3,319	-	3,319	-	3,319
1691	XES	SPS	Energy Markets Regulated Trading & Marketing	200134 - Proprietary Trading - Front/Mid Office FERC 557	(9,481)	-	-	(9,481)	-	(9,481)	-	(9,481)
1692	XES	SPS	Facilities & Real Estate	Direct	612	-	-	612	-	612	-	612
1693	XES	SPS	Finance & Treasury	Direct	4,103,927	-	-	4,103,927	-	4,103,927	-	4,103,927
1694	XES	SPS	Finance & Treasury	200063 - Executive - Corporate Governance	310,725	-	-	310,725	-	310,725	-	310,725
1695	XES	SPS	Finance & Treasury	200064 - Shareholder - Corporate Governance	7	-	-	7	-	7	-	7
1696	XES	SPS	Finance & Treasury	200065 - Investor Relations - Corporate Governance	12,888	-	-	12,888	-	12,888	-	12,888

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Entity	Service Provided (Service Function)	Classification		Total Company	Adjustments	Total Company	NM Retail Test Year Period
						Base Period		Test Year Period	
1697	XES	SPS	Finance & Treasury	200066 - Accounting, Reporting & Tax - Corporate Governance		300,719	-	300,719	
1698	XES	SPS	Finance & Treasury	200067 - Audit Services - Corporate Governance		44,501	-	44,501	
1699	XES	SPS	Finance & Treasury	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance		57,045	-	57,045	
1700	XES	SPS	Finance & Treasury	200069 - Risk Management - Corporate Governance		10,327	-	10,327	
1701	XES	SPS	Finance & Treasury	200070 - Corporate Strategy & Business Development - Corporate Governance		29,018	-	29,018	
1702	XES	SPS	Finance & Treasury	200071 - Legal - Corporate Governance		151,761	-	151,761	
1703	XES	SPS	Finance & Treasury	200072 - Communications - Corporate Governance		52,897	-	52,897	
1704	XES	SPS	Finance & Treasury	200073 - Human Resources (HR) - Corporate Governance		78,371	-	78,371	
1705	XES	SPS	Finance & Treasury	200074 - Corporate Systems - Corporate Governance		314,331	-	314,331	
1706	XES	SPS	Finance & Treasury	200075 - Board of Directors - Corporate Governance		30	-	30	
1707	XES	SPS	Finance & Treasury	200076 - Xcel Foundation		4,293	(4,293)	-	
1708	XES	SPS	Finance & Treasury	200077 - Branding		30,976	-	30,976	
1709	XES	SPS	Finance & Treasury	200078 - Governmental Affairs		29,896	-	29,896	
1710	XES	SPS	Finance & Treasury	200080 - Capital Asset Accounting		1,379	-	1,379	
1711	XES	SPS	Finance & Treasury	200081 - Accounting, Reporting, & Taxes		463	-	463	
1712	XES	SPS	Finance & Treasury	200086 - Legal & Claims Services		107	-	107	
1713	XES	SPS	Finance & Treasury	200087 - Accounting, Reporting & Tax - Regulated		197,190	-	197,190	
1714	XES	SPS	Finance & Treasury	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric		34,159	-	34,159	
1715	XES	SPS	Finance & Treasury	200089 - Audit Services - OpCo's & TransCo's		2,794	-	2,794	
1716	XES	SPS	Finance & Treasury	200090 - Risk Management - OpCo's & TransCo's		73,345	-	73,345	
1717	XES	SPS	Finance & Treasury	200091 - Captive Insurance		8,438	-	8,438	
1718	XES	SPS	Finance & Treasury	200092 - Corporate Strategy & Business Development		34,987	-	34,987	
1719	XES	SPS	Finance & Treasury	200093 - Legal - OpCo's & TransCo's		13,881	-	13,881	
1720	XES	SPS	Finance & Treasury	200096 - Energy Markets - Business Services		39,864	-	39,864	
1721	XES	SPS	Finance & Treasury	200098 - Electric Transmission FERC 566		282	-	282	
1722	XES	SPS	Finance & Treasury	200104 - Accounting & Reporting - PSCo & SPS		9,603	-	9,603	
1723	XES	SPS	Finance & Treasury	200111 - Enterprise Application Integration (EAI)		5	-	5	
1724	XES	SPS	Finance & Treasury	200112 - Mainframe Charges		121	-	121	
1725	XES	SPS	Finance & Treasury	200115 - Miscellaneous Applications		13,677	-	13,677	
1726	XES	SPS	Finance & Treasury	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580		14,960	-	14,960	
1727	XES	SPS	Finance & Treasury	200117 - Distribution Electric Metering FERC 586		880	-	880	
1728	XES	SPS	Finance & Treasury	200118 - Distribution Electric Load Dispatching/EMS FERC 581		117	-	117	
1729	XES	SPS	Finance & Treasury	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880		625	-	625	
1730	XES	SPS	Finance & Treasury	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859		3	-	3	
1731	XES	SPS	Finance & Treasury	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560		360,612	-	360,612	
1732	XES	SPS	Finance & Treasury	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5		3,648	-	3,648	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Entity	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1733	XES	SPS	Finance & Treasury	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	9,081	-	9,081	-
1734	XES	SPS	Finance & Treasury	200126 - Utilities Group Administrative & General (A&G) FERC 921	25,963	-	25,963	-
1735	XES	SPS	Finance & Treasury	200132 - Payment and Reporting	24,944	-	24,944	-
1736	XES	SPS	Finance & Treasury	200133 - Proprietary Trading - Back Office	8,708	-	8,708	-
1737	XES	SPS	Finance & Treasury	200134 - Proprietary Trading - Front/Mid Office FERC 557	144,530	-	144,530	-
1738	XES	SPS	Finance & Treasury	200135 - Energy Supply Business Resources	28	-	28	-
1739	XES	SPS	Finance & Treasury	200136 - Energy Markets - Fuel	49,834	-	49,834	-
1740	XES	SPS	Finance & Treasury	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	16,299	-	16,299	-
1741	XES	SPS	Finance & Treasury	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	319,189	-	319,189	-
1742	XES	SPS	Finance & Treasury	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	11,364	-	11,364	-
1743	XES	SPS	Finance & Treasury	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	203	-	203	-
1744	XES	SPS	Finance & Treasury	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	3,497	-	3,497	-
1745	XES	SPS	Finance & Treasury	200146 - Energy Markets - Regulated Trading	30,131	-	30,131	-
1746	XES	SPS	Finance & Treasury	200147 - Business Objects	13,860	-	13,860	-
1747	XES	SPS	Finance & Treasury	200148 - Business Systems	651,731	-	651,731	-
1748	XES	SPS	Finance & Treasury	200149 - Customer & Enterprise Solutions (CES)	2	-	2	-
1749	XES	SPS	Finance & Treasury	200151 - Customer Billing FERC 903	104,101	-	104,101	-
1750	XES	SPS	Finance & Treasury	200152 - Customer Care 902	11,944	-	11,944	-
1751	XES	SPS	Finance & Treasury	200153 - Customer Safety Advertising & Information Costs	2,666	-	2,666	-
1752	XES	SPS	Finance & Treasury	200154 - Customer Service Information Technology (IT) FERC 903	357	-	357	-
1753	XES	SPS	Finance & Treasury	200155 - Customer Care FERC 903	314,070	-	314,070	-
1754	XES	SPS	Finance & Treasury	200156 - Customer Care FERC 901	5,147	-	5,147	-
1755	XES	SPS	Finance & Treasury	200161 - Customer Care Low Income Assistance FERC 908	7,165	-	7,165	-
1756	XES	SPS	Finance & Treasury	200162 - Call Logging and Quality Management (CL/QM) FERC 903	2	-	2	-
1757	XES	SPS	Finance & Treasury	200163 - Employee Communications	32,946	-	32,946	-
1758	XES	SPS	Finance & Treasury	200164 - Payroll	14,675	-	14,675	-
1759	XES	SPS	Finance & Treasury	200165 - Employee Management Systems	73,532	-	73,532	-
1760	XES	SPS	Finance & Treasury	200166 - Human Resources (Diversity/Safety/Employee Relations)	401,984	-	401,984	-
1761	XES	SPS	Finance & Treasury	200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549	2,847	-	2,847	-
1762	XES	SPS	Finance & Treasury	200170 - Meter Reading and Monitoring Systems FERC 902	783	-	783	-
1763	XES	SPS	Finance & Treasury	200171 - Customer Resource System (CRS) FERC 903	36,901	-	36,901	-
1764	XES	SPS	Finance & Treasury	200172 - Network	99,770	-	99,770	-
1765	XES	SPS	Finance & Treasury	200173 - Generation Trading/Native Hedge - Back Office	161	-	161	-
1766	XES	SPS	Finance & Treasury	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	15,271	-	15,271	-
1767	XES	SPS	Finance & Treasury	200175 - Passport - Purchasing	28	-	28	-
1768	XES	SPS	Finance & Treasury	200176 - Marketing & Sales	64,500	-	64,500	-
1769	XES	SPS	Finance & Treasury	200177 - Rates & Regulation - Electric	78,688	-	78,688	-

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
1770	XES	SPS	Finance & Treasury	200178 - Rates & Regulation	47,314	-	-	47,314	-	
1771	XES	SPS	Finance & Treasury	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	40,067	-	-	40,067	-	
1772	XES	SPS	Finance & Treasury	200181 - Energy Supply Environmental Policy & Services	32,949	-	-	32,949	-	
1773	XES	SPS	Finance & Treasury	200184 - PowerPlan	122	-	-	122	-	
1774	XES	SPS	Human Resources	Direct	78,884	-	-	78,884	-	
1775	XES	SPS			9,135,345	(4,293)	\$	9,131,053	\$	2,745,010
1776	XES	SPS	Facilities & Real Estate	Direct	\$	310	\$	(0)	\$	310
1777	XES	SPS	Facilities Administrative Services	Direct	0	-	-	0	-	0
1778	XES	SPS	Finance & Treasury	Direct	2,289	-	-	2,289	-	2,289
1779	XES	SPS	Legal	Direct	1,508	-	-	1,508	-	1,508
1780	XES	SPS	Supply Chain	Direct	7,130	(9)	(9)	7,121	(9)	7,121
1781	XES	SPS	Supply Chain Special Programs	Direct	1,451	(5)	(5)	1,446	(5)	1,446
1782	XES	SPS			12,689	(14)	\$	12,675	\$	3,962
1783	XES	SPS	Business Systems	Direct	\$	71,488	\$	(71,488)	\$	-
1784	XES	SPS	Business Systems	200074 - Corporate Systems - Corporate Governance	8,428	-	-	(8,428)	-	-
1785	XES	SPS	Corporate Communications	Direct	103,742	-	-	(103,742)	-	-
1786	XES	SPS	Corporate Communications	200072 - Communications - Corporate Governance	283	-	-	(283)	-	-
1787	XES	SPS	Corporate Communications	200077 - Branding	160,739	-	-	(160,739)	-	-
1788	XES	SPS	Corporate Communications	200153 - Customer Safety Advertising & Information Costs	14,989	-	-	(14,989)	-	-
1789	XES	SPS	Corporate Strategy & Business Development	200092 - Corporate Strategy & Business Development	6,526	-	-	(6,526)	-	-
1790	XES	SPS	Customer Service	200155 - Customer Care FERC 903	265	-	-	(265)	-	-
1791	XES	SPS	Energy Delivery Construction, Operations & Maintenance (COM)	Direct	1	-	(1)	-	-	-
1792	XES	SPS	Energy Delivery Construction, Operations & Maintenance (COM)	200126 - Utilities Group Administrative & General (A&G) FERC 921	72	-	(72)	-	-	-
1793	XES	SPS	Energy Supply Business Resources	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	186	-	(186)	-	-	-
1794	XES	SPS	Energy Supply Engineering and Environmental	Direct	932	-	(932)	-	-	-
1795	XES	SPS	Energy Supply Engineering and Environmental	200181 - Energy Supply Environmental Policy & Services	61	-	(61)	-	-	-
1796	XES	SPS	Finance & Treasury	200090 - Risk Management - OpCo's & TransCo's	29	-	(29)	-	-	-
1797	XES	SPS	Human Resources	200073 - Human Resources (HR) - Corporate Governance	6	-	(6)	-	-	-
1798	XES	SPS	Human Resources	200166 - Human Resources (Diversity/Safety/Employee Relations)	(17,097)	-	17,097	-	-	-
1799	XES	SPS	Marketing & Sales	200072 - Communications - Corporate Governance	37,509	-	(37,509)	-	-	-
1800	XES	SPS	Marketing & Sales	200077 - Branding	885,252	-	(885,252)	-	-	-
1801	XES	SPS	Marketing & Sales	200176 - Marketing & Sales	59	-	(59)	-	-	-
1802	XES	SPS	Receipts Processing	200178 - Rates & Regulation	104	-	(104)	-	-	-
1803	XES	SPS	Supply Chain Special Programs	Direct	52	-	(52)	-	-	-
1804	XES	SPS	Supply Chain Special Programs	200063 - Executive - Corporate Governance	13	-	(13)	-	-	-
1805	XES	SPS	Supply Chain Special Programs	200064 - Shareholder - Corporate Governance	0	-	(0)	-	-	-
1806	XES	SPS	Supply Chain Special Programs	200065 - Investor Relations - Corporate Governance	1	-	(1)	-	-	-
1807	XES	SPS	Supply Chain Special Programs	200066 - Accounting, Reporting & Tax - Corporate Governance	8	-	(8)	-	-	-

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Entity	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
1808	XES	SPS	Supply Chain Special Programs	200067 - Audit Services - Corporate Governance	2		(2)		-	
1809	XES	SPS	Supply Chain Special Programs	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	0		(0)		-	
1810	XES	SPS	Supply Chain Special Programs	200070 - Corporate Strategy & Business Development - Corporate Governance	0		(0)		-	
1811	XES	SPS	Supply Chain Special Programs	200071 - Legal - Corporate Governance	3		(3)		-	
1812	XES	SPS	Supply Chain Special Programs	200072 - Communications - Corporate Governance	0		(0)		-	
1813	XES	SPS	Supply Chain Special Programs	200073 - Human Resources (HR) - Corporate Governance	0		(0)		-	
1814	XES	SPS	Supply Chain Special Programs	200074 - Corporate Systems - Corporate Governance	1		(1)		-	
1815	XES	SPS	Supply Chain Special Programs	200076 - Xcel Foundation	0		(0)		(0)	
1816	XES	SPS	Supply Chain Special Programs	200077 - Branding	2		(2)		-	
1817	XES	SPS	Supply Chain Special Programs	200078 - Governmental Affairs	0		(0)		-	
1818	XES	SPS	Supply Chain Special Programs	200086 - Legal & Claims Services	0		(0)		-	
1819	XES	SPS	Supply Chain Special Programs	200087 - Accounting, Reporting & Tax - Regulated	2		(2)		-	
1820	XES	SPS	Supply Chain Special Programs	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	0		(0)		-	
1821	XES	SPS	Supply Chain Special Programs	200090 - Risk Management - OpCo's & TransCo's	1		(1)		-	
1822	XES	SPS	Supply Chain Special Programs	200092 - Corporate Strategy & Business Development	1		(1)		-	
1823	XES	SPS	Supply Chain Special Programs	200093 - Legal - OpCo's & TransCo's	1		(1)		-	
1824	XES	SPS	Supply Chain Special Programs	200096 - Energy Markets - Business Services	3		(3)		-	
1825	XES	SPS	Supply Chain Special Programs	200104 - Accounting & Reporting - PSCo & SPS	0		(0)		-	
1826	XES	SPS	Supply Chain Special Programs	200111 - Enterprise Application Integration (EAI)	0		(0)		-	
1827	XES	SPS	Supply Chain Special Programs	200115 - Miscellaneous Applications	13		(13)		-	
1828	XES	SPS	Supply Chain Special Programs	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	0		(0)		-	
1829	XES	SPS	Supply Chain Special Programs	200118 - Distribution Electric Load Dispatching/EMS FERC 581	0		(0)		-	
1830	XES	SPS	Supply Chain Special Programs	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	0		(0)		-	
1831	XES	SPS	Supply Chain Special Programs	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	0		(0)		-	
1832	XES	SPS	Supply Chain Special Programs	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	4		(4)		-	
1833	XES	SPS	Supply Chain Special Programs	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	0		(0)		-	
1834	XES	SPS	Supply Chain Special Programs	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	0		(0)		-	
1835	XES	SPS	Supply Chain Special Programs	200126 - Utilities Group Administrative & General (A&G) FERC 921	0		(0)		-	
1836	XES	SPS	Supply Chain Special Programs	200132 - Payment and Reporting	0		(0)		-	
1837	XES	SPS	Supply Chain Special Programs	200134 - Proprietary Trading - Front/Mid Office FERC 557	0		(0)		-	
1838	XES	SPS	Supply Chain Special Programs	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	1		(1)		-	
1839	XES	SPS	Supply Chain Special Programs	200147 - Business Objects	0		(0)		-	
1840	XES	SPS	Supply Chain Special Programs	200148 - Business Systems	17		(17)		-	
1841	XES	SPS	Supply Chain Special Programs	200151 - Customer Billing FERC 903	1		(1)		-	
1842	XES	SPS	Supply Chain Special Programs	200153 - Customer Safety Advertising & Information Costs	0		(0)		-	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
1843	XES	SPS	930.1	Supply Chain Special Programs			3	(3)	-	
1844	XES	SPS	930.1	Supply Chain Special Programs			1	(1)	-	
1845	XES	SPS	930.1	Supply Chain Special Programs			0	(0)	-	
1846	XES	SPS	930.1	Supply Chain Special Programs			0	(0)	-	
1847	XES	SPS	930.1	Supply Chain Special Programs			5	(5)	-	
1848	XES	SPS	930.1	Supply Chain Special Programs			4	(4)	-	
1849	XES	SPS	930.1	Supply Chain Special Programs			0	(0)	-	
1850	XES	SPS	930.1	Supply Chain Special Programs			3	(3)	-	
1851	XES	SPS	930.1	Supply Chain Special Programs			6	(6)	-	
1852	XES	SPS	930.1	Supply Chain Special Programs			6	(6)	-	
1853	XES	SPS	930.1	Supply Chain Special Programs			0	(0)	-	
1854	XES	SPS	930.1	Supply Chain Special Programs			0	(0)	-	
1855	XES	SPS	930.1	Supply Chain Special Programs			0	(0)	-	
1856	XES	SPS	930.1	Supply Chain Special Programs			0	(0)	-	
1857	XES	SPS	930.1	Supply Chain Special Programs			0	(0)	-	
Subtotal					\$ 1,273,730	\$ (1,273,730)	\$	(0)	\$ (0)	
1858	XES	SPS	930.2	Accounting, Financial Reporting & Taxes			160	-	\$ 160	
1859	XES	SPS	930.2	Business Systems			13,363	-	13,363	
1860	XES	SPS	930.2	Business Systems			262	-	262	
1861	XES	SPS	930.2	Business Systems			1,148	-	1,148	
1862	XES	SPS	930.2	Corporate Communications			3,906	-	3,906	
1863	XES	SPS	930.2	Corporate Strategy & Business Development			114	-	114	
1864	XES	SPS	930.2	Energy Delivery Construction, Operations & Maintenance (COM)			539	-	539	
1865	XES	SPS	930.2	Energy Delivery Construction, Operations & Maintenance (COM)			48,348	-	48,348	
1866	XES	SPS	930.2	Energy Delivery Construction, Operations & Maintenance (COM)			24	-	24	
1867	XES	SPS	930.2	Energy Delivery Engineering/Design			(20)	-	(20)	
1868	XES	SPS	930.2	Energy Delivery Engineering/Design			102,907	-	102,907	
1869	XES	SPS	930.2	Energy Markets - Fuel Procurement			320	-	320	
1870	XES	SPS	930.2	Energy Markets Regulated Trading & Marketing			3,233	-	3,233	
1871	XES	SPS	930.2	Energy Markets Regulated Trading & Marketing			1,442	-	1,442	
1872	XES	SPS	930.2	Energy Supply Engineering and Environmental			300	-	300	
1873	XES	SPS	930.2	Energy Supply Engineering and Environmental			15,826	-	15,826	
1874	XES	SPS	930.2	Energy Supply Engineering and Environmental			17,737	-	17,737	
1875	XES	SPS	930.2	Executive Management Services			389,321	-	389,321	
1876	XES	SPS	930.2	Executive Management Services			176,726	-	176,726	
1877	XES	SPS	930.2	Executive Management Services			305,227	-	305,227	
1878	XES	SPS	930.2	Facilities & Real Estate			2	-	2	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Legal Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Period	
1879	XES	SPS	Finance & Treasury	200075 - Board of Directors - Corporate Governance	17	-	-	17		
1880	XES	SPS	Government Affairs	200078 - Governmental Affairs	3,886	-	-	3,886		
1881	XES	SPS	Human Resources	200153 - Customer Safety Advertising & Information Costs	554	-	-	554		
1882	XES	SPS	Human Resources	200166 - Human Resources (Diversity/Safety/Employee Relations)	3,732	-	-	3,732		
1883	XES	SPS	Investor Relations	200064 - Shareholder - Corporate Governance	859	-	-	859		
1884	XES	SPS	Investor Relations	200065 - Investor Relations - Corporate Governance	172,610	-	-	172,610		
1885	XES	SPS	Legal	200071 - Legal - Corporate Governance	(229)	-	-	(229)		
1886	XES	SPS	Marketing & Sales	200176 - Marketing & Sales	10,000	-	-	10,000		
1887	XES	SPS	Supply Chain	200075 - Board of Directors - Corporate Governance	192	(0)	-	192		
1888	XES	SPS	Supply Chain Special Programs	200075 - Board of Directors - Corporate Governance	6	-	-	6		
1889	XES	SPS	930.2		1,272,515	(0)	\$	1,272,515	\$	
Subtotal					\$	\$	-	\$	381,629	
1890	XES	SPS	Aviation Services	200063 - Executive - Corporate Governance	247	\$	-	247		
1891	XES	SPS	Business Systems	Direct	203,444	-	-	203,444		
1892	XES	SPS	Business Systems	200074 - Corporate Systems - Corporate Governance	1,468	-	-	1,468		
1893	XES	SPS	Business Systems	200111 - Enterprise Application Integration (EAI)	11,058,385	-	-	11,058,385		
1894	XES	SPS	Business Systems	200153 - Customer Safety Advertising & Information Costs	613	-	-	613		
1895	XES	SPS	Business Systems	200154 - Customer Service Information Technology (IT) FERC 903	(6)	-	-	(6)		
1896	XES	SPS	Business Systems	200172 - Network	4,818	-	-	4,818		
1897	XES	SPS	Corporate Communications	200063 - Executive - Corporate Governance	600	-	-	600		
1898	XES	SPS	Corporate Communications	200072 - Communications - Corporate Governance	130	-	-	130		
1899	XES	SPS	Customer Service	200155 - Customer Care FERC 903	188	-	-	188		
1900	XES	SPS	Energy Delivery Construction, Operations & Maintenance (COM)	200126 - Utilities Group Administrative & General (A&G) FERC 921	1,659	(1,248)	-	411		
1901	XES	SPS	Energy Delivery Engineering/Design	Direct	513	-	-	513		
1902	XES	SPS	Energy Markets Regulated Trading & Marketing	200136 - Energy Markets - Fuel	1	-	-	1		
1903	XES	SPS	Executive Management Services	200063 - Executive - Corporate Governance	7,605	-	-	7,605		
1904	XES	SPS	Facilities & Real Estate	Direct	2,438,455	-	-	2,438,455		
1905	XES	SPS	Facilities & Real Estate	200063 - Executive - Corporate Governance	460	-	-	460		
1906	XES	SPS	Facilities & Real Estate	200064 - Shareholder - Corporate Governance	3	-	-	3		
1907	XES	SPS	Facilities & Real Estate	200065 - Investor Relations - Corporate Governance	21	-	-	21		
1908	XES	SPS	Facilities & Real Estate	200066 - Accounting, Reporting & Tax - Corporate Governance	189	-	-	189		
1909	XES	SPS	Facilities & Real Estate	200067 - Audit Services - Corporate Governance	33	-	-	33		
1910	XES	SPS	Facilities & Real Estate	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	4	-	-	4		
1911	XES	SPS	Facilities & Real Estate	200070 - Corporate Strategy & Business Development - Corporate Governance	2	-	-	2		
1912	XES	SPS	Facilities & Real Estate	200071 - Legal - Corporate Governance	57	-	-	57		
1913	XES	SPS	Facilities & Real Estate	200072 - Communications - Corporate Governance	19	-	-	19		
1914	XES	SPS	Facilities & Real Estate	200073 - Human Resources (HR) - Corporate Governance	4	-	-	4		
1915	XES	SPS	Facilities & Real Estate	200074 - Corporate Systems - Corporate Governance	38	-	-	38		
1916	XES	SPS	Facilities & Real Estate	200075 - Board of Directors - Corporate Governance	1	-	-	1		
1917	XES	SPS	Facilities & Real Estate	200076 - Xcel Foundation	1	(1)	-	-		
1918	XES	SPS	Facilities & Real Estate	200077 - Branding	30	-	-	30		

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
1919	XES	SPS	Facilities & Real Estate	200078 - Governmental Affairs	2	-	-	2	2	
1920	XES	SPS	Facilities & Real Estate	200086 - Legal & Claims Services	12	-	-	12	12	
1921	XES	SPS	Facilities & Real Estate	200087 - Accounting, Reporting & Tax - Regulated	58	-	-	58	58	
1922	XES	SPS	Facilities & Real Estate	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	5	-	-	5	5	
1923	XES	SPS	Facilities & Real Estate	200090 - Risk Management - OpCo's & TransCo's	16	-	-	16	16	
1924	XES	SPS	Facilities & Real Estate	200092 - Corporate Strategy & Business Development	12	-	-	12	12	
1925	XES	SPS	Facilities & Real Estate	200093 - Legal - OpCo's & TransCo's	19	-	-	19	19	
1926	XES	SPS	Facilities & Real Estate	200096 - Energy Markets - Business Services	64	-	-	64	64	
1927	XES	SPS	Facilities & Real Estate	200104 - Accounting & Reporting -- PSCo & SPS	1	-	-	1	1	
1928	XES	SPS	Facilities & Real Estate	200111 - Enterprise Application Integration (EAI)	1	-	-	1	1	
1929	XES	SPS	Facilities & Real Estate	200112 - Mainframe Charges	1	-	-	1	1	
1930	XES	SPS	Facilities & Real Estate	200115 - Miscellaneous Applications	223	-	-	223	223	
1931	XES	SPS	Facilities & Real Estate	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	1	-	-	1	1	
1932	XES	SPS	Facilities & Real Estate	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	0	-	-	0	0	
1933	XES	SPS	Facilities & Real Estate	200126 - Utilities Group Administrative & General (A&G) FERC 921	13	-	-	13	13	
1934	XES	SPS	Facilities & Real Estate	200132 - Payment and Reporting	14	-	-	14	14	
1935	XES	SPS	Facilities & Real Estate	200135 - Energy Supply Business Resources	0	-	-	0	0	
1936	XES	SPS	Facilities & Real Estate	200136 - Energy Markets - Fuel	1	-	-	1	1	
1937	XES	SPS	Facilities & Real Estate	200147 - Business Objects	2	-	-	2	2	
1938	XES	SPS	Facilities & Real Estate	200148 - Business Systems	531	-	-	531	531	
1939	XES	SPS	Facilities & Real Estate	200151 - Customer Billing FERC 903	28	-	-	28	28	
1940	XES	SPS	Facilities & Real Estate	200152 - Customer Care 902	20	-	-	20	20	
1941	XES	SPS	Facilities & Real Estate	200153 - Customer Safety Advertising & Information Costs	23	-	-	23	23	
1942	XES	SPS	Facilities & Real Estate	200154 - Customer Service Information Technology (IT) FERC 903	9	-	-	9	9	
1943	XES	SPS	Facilities & Real Estate	200155 - Customer Care FERC 903	16	-	-	16	16	
1944	XES	SPS	Facilities & Real Estate	200163 - Employee Communications	2	-	-	2	2	
1945	XES	SPS	Facilities & Real Estate	200164 - Payroll	1	-	-	1	1	
1946	XES	SPS	Facilities & Real Estate	200165 - Employee Management Systems	1,189	-	-	1,189	1,189	
1947	XES	SPS	Facilities & Real Estate	200166 - Human Resources (Diversity/Safety/Employee Relations)	104	-	-	104	104	
1948	XES	SPS	Facilities & Real Estate	200170 - Meter Reading and Monitoring Systems FERC 902	2	-	-	2	2	
1949	XES	SPS	Facilities & Real Estate	200171 - Customer Resource System (CRS) FERC 903	194	-	-	194	194	
1950	XES	SPS	Facilities & Real Estate	200172 - Network	175	-	-	175	175	
1951	XES	SPS	Facilities & Real Estate	200176 - Marketing & Sales	124	-	-	124	124	
1952	XES	SPS	Facilities & Real Estate	200177 - Rates & Regulation - Electric	3	-	-	3	3	
1953	XES	SPS	Facilities & Real Estate	200178 - Rates & Regulation	3	-	-	3	3	
1954	XES	SPS	Facilities & Real Estate	200181 - Energy Supply Environmental Policy & Services	6	-	-	6	6	
1955	XES	SPS	Facilities & Real Estate	200184 - PowerPlan	2	-	-	2	2	
1956	XES	SPS	Facilities Administrative Services	Direct	210	-	-	210	210	
1957	XES	SPS	Finance & Treasury	Direct	4,611	-	-	4,611	4,611	
1958	XES	SPS	Government Affairs	200078 - Governmental Affairs	0	-	-	0	0	
1959	XES	SPS	Human Resources	200166 - Human Resources (Diversity/Safety/Employee Relations)	1,590	-	-	1,590	1,590	
1960	XES	SPS	Legal	200071 - Legal - Corporate Governance	50	-	-	50	50	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1961	XES	SPS	931 Marketing & Sales	200176 - Marketing & Sales	129	(14)	115	
1962	XES	SPS	931 Rates & Regulation	200177 - Rates & Regulation - Electric	2	-	2	
1963	XES	SPS	931 Supply Chain	Direct	641	(1)	640	
1964	XES	SPS	931 Supply Chain Special Programs	Direct	135	(0)	135	
1965	XES	SPS	931					
Subtotal					\$ 13,729,227	\$ (1,264)	\$ 13,727,962	\$ 4,117,033
1966	XES	SPS	935 Aviation Services	200063 - Executive - Corporate Governance	\$ 16,473	\$ -	16,473	
1967	XES	SPS	935 Business Systems	Direct	5,699	-	5,699	
1968	XES	SPS	935 Business Systems	200074 - Corporate Systems - Corporate Governance	3	-	3	
1969	XES	SPS	935 Energy Delivery Engineering/Design	Direct	661	-	661	
1970	XES	SPS	935 Facilities & Real Estate	Direct	76	-	76	
1971	XES	SPS	935 Facilities & Real Estate	200063 - Executive - Corporate Governance	25	-	25	
1972	XES	SPS	935 Facilities & Real Estate	200064 - Shareholder - Corporate Governance	0	-	0	
1973	XES	SPS	935 Facilities & Real Estate	200065 - Investor Relations - Corporate Governance	1	-	1	
1974	XES	SPS	935 Facilities & Real Estate	200066 - Accounting, Reporting & Tax - Corporate Governance	10	-	10	
1975	XES	SPS	935 Facilities & Real Estate	200067 - Audit Services - Corporate Governance	2	-	2	
1976	XES	SPS	935 Facilities & Real Estate	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	0	-	0	
1977	XES	SPS	935 Facilities & Real Estate	200070 - Corporate Strategy & Business Development - Corporate Governance	0	-	0	
1978	XES	SPS	935 Facilities & Real Estate	200071 - Legal - Corporate Governance	3	-	3	
1979	XES	SPS	935 Facilities & Real Estate	200072 - Communications - Corporate Governance	1	-	1	
1980	XES	SPS	935 Facilities & Real Estate	200073 - Human Resources (HR) - Corporate Governance	0	-	0	
1981	XES	SPS	935 Facilities & Real Estate	200074 - Corporate Systems - Corporate Governance	2	-	2	
1982	XES	SPS	935 Facilities & Real Estate	200076 - Xcel Foundation	0	(0)	-	
1983	XES	SPS	935 Facilities & Real Estate	200077 - Branding	1	-	1	
1984	XES	SPS	935 Facilities & Real Estate	200078 - Governmental Affairs	0	-	0	
1985	XES	SPS	935 Facilities & Real Estate	200086 - Legal & Claims Services	1	-	1	
1986	XES	SPS	935 Facilities & Real Estate	200087 - Accounting, Reporting & Tax - Regulated	3	-	3	
1987	XES	SPS	935 Facilities & Real Estate	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	0	-	0	
1988	XES	SPS	935 Facilities & Real Estate	200090 - Risk Management - OpCo's & TransCo's	1	-	1	
1989	XES	SPS	935 Facilities & Real Estate	200092 - Corporate Strategy & Business Development	1	-	1	
1990	XES	SPS	935 Facilities & Real Estate	200093 - Legal - OpCo's & TransCo's	1	-	1	
1991	XES	SPS	935 Facilities & Real Estate	200096 - Energy Markets - Business Services	4	-	4	
1992	XES	SPS	935 Facilities & Real Estate	200104 - Accounting & Reporting - PSCo & SPS	0	-	0	
1993	XES	SPS	935 Facilities & Real Estate	200111 - Enterprise Application Integration (EAI)	0	-	0	
1994	XES	SPS	935 Facilities & Real Estate	200112 - Mainframe Charges	0	-	0	
1995	XES	SPS	935 Facilities & Real Estate	200115 - Miscellaneous Applications	8	-	8	
1996	XES	SPS	935 Facilities & Real Estate	200126 - Utilities Group Administrative & General (A&G) FERC 921	1	-	1	
1997	XES	SPS	935 Facilities & Real Estate	200132 - Payment and Reporting	1	-	1	
1998	XES	SPS	935 Facilities & Real Estate	200136 - Energy Markets - Fuel	0	-	0	
1999	XES	SPS	935 Facilities & Real Estate	200147 - Business Objects	0	-	0	
2000	XES	SPS	935 Facilities & Real Estate	200148 - Business Systems	29	-	29	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - XES to SPS

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

Line No.	From Legal Entity	To FERC No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
2001	XES	SPS	935 Facilities & Real Estate	200153 - Customer Safety Advertising & Information Costs	1	-	1	-	1	
2002	XES	SPS	935 Facilities & Real Estate	200163 - Employee Communications	0	-	0	-	0	
2003	XES	SPS	935 Facilities & Real Estate	200164 - Payroll	0	-	0	-	0	
2004	XES	SPS	935 Facilities & Real Estate	200165 - Employee Management Systems	205	-	205	-	205	
2005	XES	SPS	935 Facilities & Real Estate	200166 - Human Resources (Diversity/Safety/Employee Relations)	6	-	6	-	6	
2006	XES	SPS	935 Facilities & Real Estate	200172 - Network	9	-	9	-	9	
2007	XES	SPS	935 Facilities & Real Estate	200176 - Marketing & Sales	6	-	6	-	6	
2008	XES	SPS	935 Facilities & Real Estate	200177 - Rates & Regulation - Electric	0	-	0	-	0	
2009	XES	SPS	935 Facilities & Real Estate	200178 - Rates & Regulation	0	-	0	-	0	
2010	XES	SPS	935 Facilities & Real Estate	200181 - Energy Supply Environmental Policy & Services	0	-	0	-	0	
2011	XES	SPS	935 Facilities & Real Estate	200184 - PowerPlan	0	-	0	-	0	
2012	XES	SPS	935 Human Resources	200166 - Human Resources (Diversity/Safety/Employee Relations)	138	-	138	-	138	
2013	XES	SPS	935 Receipts Processing	200151 - Customer Billing FERC 903	23,478	-	23,478	-	23,478	
2014	XES	SPS								
Subtotal					\$ 46,851	\$ (0)	\$ 46,851	\$ 23,478	\$ 14,094	
2015	XES	SPS								
Total					\$ 129,533,771	\$ (6,607,593)	\$ 122,926,178	\$ 37,053,470	\$ 37,053,470	

(c) Explanation of Adjustments

This schedule details charges from Southwestern Public Service's (SPS's) affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please refer to Section VI of the Direct Testimony of Ross L. Baumgarten for an explanation of adjustments. Please see Attachment SNN-2, pages 16 to 24 for adjustments to labor expense by FERC Account. Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company
Expenses Associated with Affiliated Interests - SPS to NSPM

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

Line No.	From Legal Entity	To FERC Act.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period
					Base Period	Test Year Period		Test Year Period	Test Year Period	
1	SPS NSPM	408.1	Facilities & Real Estate	Direct	\$ 24	\$ -	\$ -	\$ 24		7
2	SPS NSPM	408.1			\$ 24	\$ -	\$ -	\$ 24		7
3	SPS NSPM	506	Facilities & Real Estate	Direct	\$ 262	\$ -	\$ -	\$ 262		81
4	SPS NSPM	506			\$ 262	\$ -	\$ -	\$ 262		81
5	SPS NSPM	507	Facilities & Real Estate	Direct	\$ 24	\$ -	\$ -	\$ 24		7
6	SPS NSPM	507			\$ 24	\$ -	\$ -	\$ 24		7
7	SPS NSPM	512	Energy Supply Business Resources	Direct	\$ 24	\$ -	\$ -	\$ 24		8
8	SPS NSPM	512			\$ 24	\$ -	\$ -	\$ 24		8
9	SPS NSPM	566	Facilities & Real Estate	Direct	\$ 3,691	\$ -	\$ -	\$ 3,691		917
10	SPS NSPM	566			\$ 3,691	\$ -	\$ -	\$ 3,691		917
11	SPS NSPM	567	Facilities & Real Estate	Direct	\$ 168	\$ -	\$ -	\$ 168		42
12	SPS NSPM	567			\$ 168	\$ -	\$ -	\$ 168		42
13	SPS NSPM	570	Energy Delivery Construction, Operations & Maint	Direct	\$ 45	\$ -	\$ -	\$ 45		11
14	SPS NSPM	570			\$ 45	\$ -	\$ -	\$ 45		11
15	SPS NSPM	586	Energy Delivery Construction, Operations & Maint	Direct	\$ 104	\$ -	\$ -	\$ 104		74
16	SPS NSPM	586	Energy Supply Business Resources	Direct	90	-	-	90		74
17	SPS NSPM	586			\$ 194	\$ -	\$ -	\$ 194		74
18	SPS NSPM	588	Energy Delivery Construction, Operations & Maint	Direct	\$ 27	\$ -	\$ -	\$ 27		1,223
19	SPS NSPM	588	Facilities & Real Estate	Direct	3,194	-	-	3,194		1,223
20	SPS NSPM	588			\$ 3,221	\$ -	\$ -	\$ 3,221		1,223
21	SPS NSPM	589	Facilities & Real Estate	Direct	\$ 4,583	\$ -	\$ -	\$ 4,583		1,740
22	SPS NSPM	589			\$ 4,583	\$ -	\$ -	\$ 4,583		1,740
23	SPS NSPM	593	Energy Delivery Construction, Operations & Maint	Direct	\$ 225	\$ -	\$ -	\$ 225		6
24	SPS NSPM	593	Energy Supply Business Resources	Direct	74	-	-	74		6
25	SPS NSPM	593	Fleet	Direct	30	-	-	30		6
26	SPS NSPM	593			\$ 329	\$ -	\$ -	\$ 329		125
27	SPS NSPM	596	Energy Delivery Construction, Operations & Maint	Direct	\$ 15	\$ -	\$ -	\$ 15		15
28	SPS NSPM	596			\$ 15	\$ -	\$ -	\$ 15		15
29	SPS NSPM	874	Energy Delivery Construction, Operations & Maint	Direct	\$ 12	\$ -	\$ -	\$ 12		-
30	SPS NSPM	874			\$ 12	\$ -	\$ -	\$ 12		-
31	SPS NSPM	879	Energy Delivery Construction, Operations & Maint	Direct	\$ 33	\$ -	\$ -	\$ 33		-
32	SPS NSPM	879			\$ 33	\$ -	\$ -	\$ 33		-

Expenses Associated with Affiliated Interests - SPS to NSPM

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company	NM Retail				
						Base Period	Test Year Period							
33	SPS	NSPM	880	Energy Delivery Construction, Operations & Maint	Direct	\$	8	\$	-	\$	8			
34	SPS	NSPM	880	Facilities & Real Estate	Direct		2,734		-		2,734			
35	SPS	NSPM	880			Subtotal	\$	2,742	\$	-	\$	2,742	\$	-
36	SPS	NSPM	881	Facilities & Real Estate	Direct		970		-		970			
37	SPS	NSPM	881			Subtotal	\$	970	\$	-	\$	970	\$	-
38	SPS	NSPM	892	Energy Delivery Construction, Operations & Maint	Direct		30		-		30			
39	SPS	NSPM	892	Energy Supply Business Resources	Direct		45		-		45			
40	SPS	NSPM	892			Subtotal	\$	75	\$	-	\$	75	\$	-
41	SPS	NSPM	920	Business Systems	Direct		27		-		27			
42	SPS	NSPM	920	Corporate Communications	Direct		9		-		9			
43	SPS	NSPM	920			Subtotal	\$	36	\$	-	\$	36	\$	11
44	SPS	NSPM	926	Facilities & Real Estate	Direct		24		-		24			
45	SPS	NSPM	926			Subtotal	\$	24	\$	-	\$	24	\$	7
46	SPS	NSPM	931	Facilities & Real Estate	Direct		4,276		-		4,276			
47	SPS	NSPM	931			Subtotal	\$	4,276	\$	-	\$	4,276	\$	1,282
48	SPS	NSPM	583	Energy Delivery Construction, Operations & Maint	Direct		14		-		14			
49	SPS	NSPM	583			Subtotal	\$	14	\$	-	\$	14	\$	5
50	SPS	NSPM				Total	\$	20,762	\$		\$	20,762	\$	5,545

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Southwestern Public Service Company

Expenses Associated with Affiliated Interests - SPS to NSPW

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period				
					Base Period	Test Year Period		Test Year Period	Test Year Period					
1	SPS	NSPW	549	Facilities & Real Estate	Direct	\$	1,080	\$	-	\$	1,080			
2	SPS	NSPW	549			Subtotal	\$	1,080	\$	-	\$	1,080	\$	332
3	SPS	NSPW	550	Facilities & Real Estate	Direct	\$	48	\$	-	\$	48			
4	SPS	NSPW	550			Subtotal	\$	48	\$	-	\$	48	\$	15
5	SPS	NSPW	552	Energy Supply Business Resources	Direct	\$	20	\$	-	\$	20			
6	SPS	NSPW	552			Subtotal	\$	20	\$	-	\$	20	\$	6
7	SPS	NSPW	586	Energy Delivery Construction, Operations & Maint	Direct	\$	80	\$	-	\$	80			
8	SPS	NSPW	586			Subtotal	\$	80	\$	-	\$	80	\$	30
9	SPS	NSPW	588	Energy Delivery Construction, Operations & Maint	Direct	\$	2	\$	-	\$	2			
10	SPS	NSPW	588	Facilities & Real Estate	Direct		1,941		-		1,941			
11	SPS	NSPW	588			Subtotal	\$	1,943	\$	-	\$	1,943	\$	738
12	SPS	NSPW	589	Facilities & Real Estate	Direct	\$	5,772	\$	-	\$	5,772			
13	SPS	NSPW	589			Subtotal	\$	5,772	\$	-	\$	5,772	\$	2,191
14	SPS	NSPW	593	Energy Delivery Construction, Operations & Maint	Direct	\$	9	\$	-	\$	9			
15	SPS	NSPW	593	Fleet	Direct		9		-		9			
16	SPS	NSPW	593			Subtotal	\$	18	\$	-	\$	18	\$	7
17	SPS	NSPW	874	Energy Delivery Construction, Operations & Maint	Direct	\$	24	\$	-	\$	24			
18	SPS	NSPW	874	Energy Supply Business Resources	Direct		44		-		44			
19	SPS	NSPW	874	Fleet	Direct		12		-		12			
20	SPS	NSPW	874			Subtotal	\$	80	\$	-	\$	80	\$	-
21	SPS	NSPW	880	Facilities & Real Estate	Direct	\$	484	\$	-	\$	484			
22	SPS	NSPW	880			Subtotal	\$	484	\$	-	\$	484	\$	-
23	SPS	NSPW	881	Facilities & Real Estate	Direct	\$	885	\$	-	\$	885			
24	SPS	NSPW	881			Subtotal	\$	885	\$	-	\$	885	\$	-
25	SPS	NSPW	920	Business Systems	Direct	\$	27	\$	-	\$	27			
26	SPS	NSPW	920	Corporate Communications	Direct		9		-		9			
27	SPS	NSPW	920			Subtotal	\$	36	\$	-	\$	36	\$	11
28	SPS	NSPW	926	Facilities & Real Estate	Direct	\$	21	\$	-	\$	21			
29	SPS	NSPW	926			Subtotal	\$	21	\$	-	\$	21	\$	6
30	SPS	NSPW				Total	\$	10,467	\$	\$	10,467	\$	3,336	

(c) Explanation of Adjustments

This schedule details charges from Southwestern Public Service's (SPS's) affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please refer to Section VI of the Direct Testimony of Ross L. Baumgarten for an explanation of adjustments. Please see Attachment SNN-2, pages 16 to 24 for adjustments to labor expense by FERC Account. Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company
Expenses Associated with Affiliated Interests- SPS to PSCo

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
1	SPS	PSCo	408.1 Facilities & Real Estate	Direct	\$ 78	\$ -	\$ 78	23
2	SPS	PSCo	408.1		\$ 78	\$ -	\$ 78	
3	SPS	PSCo	500 Energy Supply Business Resources	Direct	\$ 83	\$ -	\$ 83	26
4	SPS	PSCo	500		\$ 83	\$ -	\$ 83	
5	SPS	PSCo	506 Facilities & Real Estate	Direct	\$ 1,361	\$ -	\$ 1,361	418
6	SPS	PSCo	506		\$ 1,361	\$ -	\$ 1,361	
7	SPS	PSCo	507 Facilities & Real Estate	Direct	\$ 50	\$ -	\$ 50	
8	SPS	PSCo	507		\$ 50	\$ -	\$ 50	15
9	SPS	PSCo	512 Energy Delivery Construction, Operations & Maint	Direct	\$ 88	\$ -	\$ 88	29
10	SPS	PSCo	512		\$ 88	\$ -	\$ 88	
11	SPS	PSCo	539 Energy Delivery Construction, Operations & Maint	Direct	\$ 92	\$ -	\$ 92	
12	SPS	PSCo	539 Energy Supply Business Resources	Direct	\$ 17	\$ -	\$ 17	
13	SPS	PSCo	539 Facilities & Real Estate	Direct	\$ 1,557	\$ -	\$ 1,557	
14	SPS	PSCo	539		\$ 1,666	\$ -	\$ 1,666	-
15	SPS	PSCo	540 Facilities & Real Estate	Direct	\$ 43	\$ -	\$ 43	
16	SPS	PSCo	540		\$ 43	\$ -	\$ 43	-
17	SPS	PSCo	566 Facilities & Real Estate	Direct	\$ 7,954	\$ -	\$ 7,954	1,976
18	SPS	PSCo	566		\$ 7,954	\$ -	\$ 7,954	
19	SPS	PSCo	567 Facilities & Real Estate	Direct	\$ 6,773	\$ -	\$ 6,773	1,682
20	SPS	PSCo	567		\$ 6,773	\$ -	\$ 6,773	
21	SPS	PSCo	570 Energy Delivery Construction, Operations & Maint	Direct	\$ 220	\$ -	\$ 220	55
22	SPS	PSCo	570		\$ 220	\$ -	\$ 220	
23	SPS	PSCo	580 Energy Delivery Construction, Operations & Maint	Direct	\$ 85	\$ -	\$ 85	32
24	SPS	PSCo	580		\$ 85	\$ -	\$ 85	
25	SPS	PSCo	586 Energy Delivery Construction, Operations & Maint	Direct	\$ 114	\$ -	\$ 114	71
26	SPS	PSCo	586 Energy Supply Business Resources	Direct	\$ 72	\$ -	\$ 72	
27	SPS	PSCo	586		\$ 186	\$ -	\$ 186	
28	SPS	PSCo	588 Energy Delivery Construction, Operations & Maint	Direct	\$ 130	\$ -	\$ 130	1,973
29	SPS	PSCo	588 Facilities & Real Estate	Direct	\$ 5,067	\$ -	\$ 5,067	
30	SPS	PSCo	588		\$ 5,197	\$ -	\$ 5,197	
31	SPS	PSCo	589 Facilities & Real Estate	Direct	\$ 4,978	\$ -	\$ 4,978	1,890
32	SPS	PSCo	589		\$ 4,978	\$ -	\$ 4,978	

Southwestern Public Service Company

Expenses Associated with Affiliated Interests- SPS to PSCo

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company Base Period	Adjustments	Total Company Test Year Period	NM Retail Test Year Period
33	SPS	PSCo	593 Energy Delivery Construction, Operations & Maint	Direct	\$	117 \$	- \$	117
34	SPS	PSCo	593 Energy Supply Business Resources	Direct		96	-	96
35	SPS	PSCo	593 Fleet	Direct		909	-	909
36	SPS	PSCo	593		Subtotal \$	1,122 \$	- \$	1,122 \$
37	SPS	PSCo	860 Facilities & Real Estate	Direct	\$	333 \$	- \$	333
38	SPS	PSCo	860		Subtotal \$	333 \$	- \$	333 \$
39	SPS	PSCo	874 Energy Delivery Construction, Operations & Maint	Direct	\$	57 \$	- \$	57
40	SPS	PSCo	874 Energy Supply Business Resources	Direct		21	-	21
41	SPS	PSCo	874		Subtotal \$	78 \$	- \$	78 \$
42	SPS	PSCo	878 Energy Delivery Construction, Operations & Maint	Direct	\$	44 \$	- \$	44
43	SPS	PSCo	878		Subtotal \$	44 \$	- \$	44 \$
44	SPS	PSCo	879 Energy Delivery Construction, Operations & Maint	Direct	\$	14 \$	- \$	14
45	SPS	PSCo	879 Energy Supply Business Resources	Direct		15	-	15
46	SPS	PSCo	879		Subtotal \$	29 \$	- \$	29 \$
47	SPS	PSCo	880 Energy Delivery Construction, Operations & Maint	Direct	\$	45 \$	- \$	45
48	SPS	PSCo	880 Facilities & Real Estate	Direct		5,161	-	5,161
49	SPS	PSCo	880		Subtotal \$	5,206 \$	- \$	5,206 \$
50	SPS	PSCo	881 Facilities & Real Estate	Direct	\$	4,541 \$	- \$	4,541
51	SPS	PSCo	881		Subtotal \$	4,541 \$	- \$	4,541 \$
52	SPS	PSCo	892 Energy Delivery Construction, Operations & Maint	Direct	\$	26 \$	- \$	26
53	SPS	PSCo	892 Energy Supply Business Resources	Direct		52	-	52
54	SPS	PSCo	892		Subtotal \$	78 \$	- \$	78 \$
55	SPS	PSCo	920 Business Systems	Direct	\$	27 \$	- \$	27
56	SPS	PSCo	920 Corporate Communications	Direct		9	-	9
57	SPS	PSCo	920		Subtotal \$	36 \$	- \$	36 \$
58	SPS	PSCo	926 Facilities & Real Estate	Direct	\$	82 \$	- \$	82
59	SPS	PSCo	926		Subtotal \$	82 \$	- \$	82 \$
60	SPS	PSCo	583 Energy Delivery Construction, Operations & Maint	Direct	\$	20 \$	- \$	20
61	SPS	PSCo	583 Fleet	Direct		10	-	10
62	SPS	PSCo	583		Subtotal \$	30 \$	- \$	30 \$
63	SPS	PSCo			Total \$	40,341 \$	- \$	40,341 \$
								8,662

(c) Explanation of Adjustments

This schedule details charges from Southwestern Public Service's (SPS's) affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please refer to Section VI of the Direct Testimony of Ross L. Baumgarten for an explanation of adjustments. Please see Attachment SNN-2, pages 16 to 24 for adjustments to labor expense by FERC Account. Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - NSPM to SPS

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

Line No.	From Legal Entity	To FERC Legal Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments		Total Company		NM Retail Test Year Period	
					Base Period				Test Year Period			
1	NSPM	SPS	408.1 Facilities & Real Estate	Direct	\$	1,598	\$	-	\$	1,598	477	
2	NSPM	SPS	408.1				1,598	\$	-	\$		1,598
3	NSPM	SPS	506 Energy Delivery - Engineering/Design	Direct	\$	1	\$	-	\$	1	1	
4	NSPM	SPS	506 Energy Supply Business Resources			121		-				121
5	NSPM	SPS	506 Facilities & Real Estate			2,910		-				2,910
6	NSPM	SPS	506		Subtotal \$	3,032	\$	-	\$	3,032	932	
7	NSPM	SPS	507 Energy Supply Business Resources	Direct	\$	63	\$	-	\$	63	63	
8	NSPM	SPS	507 Facilities & Real Estate			1,867		-				1,867
9	NSPM	SPS	507			Subtotal \$	1,930	\$	-	\$		1,930
10	NSPM	SPS	512 Energy Delivery - Engineering/Design	Direct	\$	80	\$	-	\$	80	80	
11	NSPM	SPS	512 Energy Delivery Construction, Operations & Maint			241		-				241
12	NSPM	SPS	512 Energy Supply Business Resources			21		-				21
13	NSPM	SPS	512		Subtotal \$	342	\$	-	\$	342	112	
14	NSPM	SPS	513 Energy Delivery - Engineering/Design	Direct	\$	20	\$	-	\$	20	20	
15	NSPM	SPS	513			Subtotal \$	20	\$	-	\$		20
16	NSPM	SPS	514 Energy Delivery Construction, Operations & Maint	Direct	\$	15	\$	-	\$	15	15	
17	NSPM	SPS	514 Energy Supply Business Resources			41		-				41
18	NSPM	SPS	514			Subtotal \$	56	\$	-	\$		56
19	NSPM	SPS	550 Energy Supply Business Resources	Direct	\$	73	\$	-	\$	73	73	
20	NSPM	SPS	550 Facilities & Real Estate			689		-				689
21	NSPM	SPS	550			Subtotal \$	762	\$	-	\$		762
22	NSPM	SPS	566 Energy Supply Business Resources	Direct	\$	18	\$	-	\$	18	18	
23	NSPM	SPS	566 Facilities & Real Estate			488		-				488
24	NSPM	SPS	566			Subtotal \$	506	\$	-	\$		506
25	NSPM	SPS	567 Energy Supply Business Resources	Direct	\$	20	\$	-	\$	20	20	
26	NSPM	SPS	567 Facilities & Real Estate			721		-				721
27	NSPM	SPS	567			Subtotal \$	741	\$	-	\$		741
28	NSPM	SPS	570 Energy Delivery Construction, Operations & Maint	Direct	\$	90	\$	-	\$	90	90	
29	NSPM	SPS	570			Subtotal \$	90	\$	-	\$		90
30	NSPM	SPS	580 Energy Delivery - Engineering/Design	Direct	\$	4	\$	-	\$	4	4	
31	NSPM	SPS	580			Subtotal \$	4	\$	-	\$		4
32	NSPM	SPS	585 Energy Delivery Construction, Operations & Maint	Direct	\$	49	\$	-	\$	49	49	
33	NSPM	SPS	585 Energy Supply Business Resources			16		-				16
34	NSPM	SPS	585			Subtotal \$	65	\$	-	\$		65

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - NSPM to SPS

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

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Total Company		NM Retail Test Year Period										
						Base Period	Adjustments	Test Year Period	Test Year Period											
35	NSPM	SPS	586	Energy Delivery - Engineering/Design	Direct	\$	267	\$	-	\$	267									
36	NSPM	SPS	586	Energy Delivery Construction, Operations & Maint	Direct		208		-		208									
37	NSPM	SPS	586	Energy Supply Business Resources	Direct		86		-		86									
38	NSPM	SPS	586			Subtotal	\$	561	\$	-	\$	561								
											\$	213								
39	NSPM	SPS	588	Energy Delivery Construction, Operations & Maint	Direct	\$	81	\$	-	\$	81									
40	NSPM	SPS	588	Energy Supply Business Resources	Direct		349		-		349									
41	NSPM	SPS	588	Facilities & Real Estate	Direct		12,248		-		12,248									
42	NSPM	SPS	588			Subtotal	\$	12,678	\$	-	\$	12,678								
												\$	4,813							
43	NSPM	SPS	589	Energy Delivery - Engineering/Design	Direct	\$	22	\$	-	\$	22									
44	NSPM	SPS	589	Energy Supply Business Resources	Direct		230		-		230									
45	NSPM	SPS	589	Facilities & Real Estate	Direct		11,611		-		11,611									
46	NSPM	SPS	589			Subtotal	\$	11,863	\$	-	\$	11,863								
													\$	4,504						
47	NSPM	SPS	593	Energy Delivery - Engineering/Design	Direct	\$	184	\$	-	\$	184									
48	NSPM	SPS	593	Energy Delivery Construction, Operations & Maint	Direct		212		-		212									
49	NSPM	SPS	593	Fleet	Direct		32		-		32									
50	NSPM	SPS	593			Subtotal	\$	428	\$	-	\$	428								
														\$	162					
51	NSPM	SPS	903	Energy Delivery - Engineering/Design	Direct	\$	8	\$	-	\$	8									
52	NSPM	SPS	903	Energy Delivery Construction, Operations & Maint	Direct		42		-		42									
53	NSPM	SPS	903	Fleet	Direct		9		-		9									
54	NSPM	SPS	903			Subtotal	\$	59	\$	-	\$	59								
															\$	18				
55	NSPM	SPS	920	Business Systems	Direct	\$	36	\$	-	\$	36									
56	NSPM	SPS	920	Energy Delivery Construction, Operations & Maint	Direct		2		-		2									
57	NSPM	SPS	920	Energy Supply Business Resources	Direct		63		-		63									
58	NSPM	SPS	920	Facilities & Real Estate	Direct		74		-		74									
59	NSPM	SPS	920			Subtotal	\$	175	\$	-	\$	175								
																\$	53			
60	NSPM	SPS	925	Facilities & Real Estate	Direct	\$	240	\$	-	\$	240									
61	NSPM	SPS	925			Subtotal	\$	240	\$	-	\$	240								
																	\$	72		
62	NSPM	SPS	926	Facilities & Real Estate	Direct	\$	3,516	\$	-	\$	3,516									
63	NSPM	SPS	926			Subtotal	\$	3,516	\$	-	\$	3,516								
																		\$	1,057	
64	NSPM	SPS	931	Energy Supply Business Resources	Direct	\$	42	\$	-	\$	42									
65	NSPM	SPS	931	Facilities & Real Estate	Direct		1,716		-		1,716									
66	NSPM	SPS	931			Subtotal	\$	1,758	\$	-	\$	1,758								
																		\$	527	
67	NSPM	SPS	583	Energy Delivery Construction, Operations & Maint	Direct	\$	35	\$	-	\$	35									
68	NSPM	SPS	583			Subtotal	\$	35	\$	-	\$	35								
																			\$	13
69	NSPM	SPS	905	Energy Supply Business Resources	Direct	\$	34	\$	-	\$	34									
70	NSPM	SPS	905	Facilities & Real Estate	Direct		176		-		176									

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - NSPM to SPS

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

Line No.	From Legal Entity	To Legal Entity	FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period	
						Base Period	Test Year Period		Test Year Period	Test Year Period		
71	NSPM	SPS	905			210	\$	-	\$	210	\$	66
72	NSPM	SPS	921	Facilities & Real Estate	Direct							
73	NSPM	SPS	921			453	\$	-	\$	453	\$	136
						Subtotal	\$		\$	453	\$	
74	NSPM	SPS	923	Facilities & Real Estate	Direct							
75	NSPM	SPS	923			5	\$	-	\$	5	\$	2
						Subtotal	\$		\$	5	\$	
76	NSPM	SPS				Total	\$	41,127	\$	-	\$	14,367

(c) Explanation of Adjustments

This schedule details charges from Southwestern Public Service's (SPS's) affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please refer to Section VI of the Direct Testimony of Ross L. Baumgarten for an explanation of adjustments. Please see Attachment SNN-2, pages 16 to 24 for adjustments to labor expense by FERC Account. Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - NSPW to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period	
					Base Period	Test Year		Test Year	Period		
1	NSPW	SPS	408.1	Direct	\$	203	\$	-	\$	203	61
2	NSPW	SPS	408.1		Subtotal \$	203	\$	-	\$	203	
3	NSPW	SPS	506	Direct	\$	63	\$	-	\$	63	420
4	NSPW	SPS	506		Subtotal \$	420	\$	-	\$	420	
5	NSPW	SPS	506	Direct	\$	483	\$	-	\$	483	148
6	NSPW	SPS	507		Subtotal \$	483	\$	-	\$	483	
7	NSPW	SPS	507	Direct	\$	99	\$	-	\$	99	4,314
8	NSPW	SPS	507		Subtotal \$	4,314	\$	-	\$	4,314	
9	NSPW	SPS	513	Direct	\$	84	\$	-	\$	84	26
10	NSPW	SPS	513		Subtotal \$	84	\$	-	\$	84	
11	NSPW	SPS	550	Direct	\$	99	\$	-	\$	99	3,976
12	NSPW	SPS	550		Subtotal \$	3,976	\$	-	\$	3,976	
13	NSPW	SPS	550	Direct	\$	4,075	\$	-	\$	4,075	1,252
14	NSPW	SPS	586		Subtotal \$	4,075	\$	-	\$	4,075	
15	NSPW	SPS	586	Direct	\$	95	\$	-	\$	95	36
16	NSPW	SPS	588		Subtotal \$	95	\$	-	\$	95	
17	NSPW	SPS	588	Direct	\$	73	\$	-	\$	73	3,528
18	NSPW	SPS	588		Subtotal \$	3,528	\$	-	\$	3,528	
19	NSPW	SPS	589	Direct	\$	89	\$	-	\$	89	2,355
20	NSPW	SPS	589		Subtotal \$	2,355	\$	-	\$	2,355	
21	NSPW	SPS	589	Direct	\$	2,444	\$	-	\$	2,444	928
22	NSPW	SPS	593		Subtotal \$	2,444	\$	-	\$	2,444	
23	NSPW	SPS	593	Direct	\$	60	\$	-	\$	60	10
24	NSPW	SPS	593		Subtotal \$	10	\$	-	\$	10	
25	NSPW	SPS	920	Direct	\$	70	\$	-	\$	70	27
26	NSPW	SPS	920		Subtotal \$	70	\$	-	\$	70	
27	NSPW	SPS	920	Direct	\$	18	\$	-	\$	18	6
28	NSPW	SPS	926		Subtotal \$	6	\$	-	\$	6	
29	NSPW	SPS	926	Direct	\$	24	\$	-	\$	24	7
30	NSPW	SPS			Subtotal \$	24	\$	-	\$	24	
				Direct	\$	848	\$	-	\$	848	255
					Subtotal \$	848	\$	-	\$	848	
					Total \$	16,340	\$	\$	16,340	\$	5,465

(c) Explanation of Adjustments

This schedule details charges from Southwestern Public Service's (SPS's) affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please refer to Section VI of the Direct Testimony of Ross L. Baumgarten for an explanation of adjustments. Please see Attachment SNN-2, pages 16 to 24 for adjustments to labor expense by FERC Account. Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - PSCo to SPS

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

Line No.	From Legal Entity	To FERC Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period				
					Base Period	Test Year Period		Test Year Period	Period					
1	PSCo	SPS	408.1	Facilities & Real Estate	Direct	\$	43	\$	-	\$	43			
2	PSCo	SPS	408.1			Subtotal	\$	43	\$	-	\$	43	\$	13
3	PSCo	SPS	500	Energy Delivery Construction, Operations & Maint	Direct	\$	6	\$	-	\$	6			
4	PSCo	SPS	500			Subtotal	\$	6	\$	-	\$	6	\$	2
5	PSCo	SPS	506	Facilities & Real Estate	Direct	\$	4,260	\$	-	\$	4,260			
6	PSCo	SPS	506			Subtotal	\$	4,260	\$	-	\$	4,260	\$	1,309
7	PSCo	SPS	507	Facilities & Real Estate	Direct	\$	4,435	\$	-	\$	4,435			
8	PSCo	SPS	507			Subtotal	\$	4,435	\$	-	\$	4,435	\$	1,363
9	PSCo	SPS	511	Energy Delivery - Engineering/Design	Direct	\$	11	\$	-	\$	11			
10	PSCo	SPS	511	Energy Delivery Construction, Operations & Maint	Direct	\$	48	\$	-	\$	48			
11	PSCo	SPS	511			Subtotal	\$	59	\$	-	\$	59	\$	18
12	PSCo	SPS	512	Energy Delivery - Engineering/Design	Direct	\$	66	\$	-	\$	66			
13	PSCo	SPS	512	Energy Delivery Construction, Operations & Maint	Direct	\$	374	\$	-	\$	374			
14	PSCo	SPS	512			Subtotal	\$	440	\$	-	\$	440	\$	144
15	PSCo	SPS	513	Energy Delivery Construction, Operations & Maint	Direct	\$	30	\$	-	\$	30			
16	PSCo	SPS	513	Fleet	Direct	\$	64	\$	-	\$	64			
17	PSCo	SPS	513			Subtotal	\$	94	\$	-	\$	94	\$	31
18	PSCo	SPS	514	Energy Supply Business Resources	Direct	\$	4	\$	-	\$	4			
19	PSCo	SPS	514			Subtotal	\$	4	\$	-	\$	4	\$	1
20	PSCo	SPS	560	Energy Delivery - Engineering/Design	Direct	\$	18	\$	-	\$	18			
21	PSCo	SPS	560			Subtotal	\$	18	\$	-	\$	18	\$	6
22	PSCo	SPS	562	Fleet	Direct	\$	8	\$	-	\$	8			
23	PSCo	SPS	562			Subtotal	\$	8	\$	-	\$	8	\$	2
24	PSCo	SPS	566	Facilities & Real Estate	Direct	\$	1,618	\$	-	\$	1,618			
25	PSCo	SPS	566			Subtotal	\$	1,618	\$	-	\$	1,618	\$	392
26	PSCo	SPS	567	Facilities & Real Estate	Direct	\$	1,127	\$	-	\$	1,127			
27	PSCo	SPS	567			Subtotal	\$	1,127	\$	-	\$	1,127	\$	273
28	PSCo	SPS	570	Energy Delivery Construction, Operations & Maint	Direct	\$	30	\$	-	\$	30			
29	PSCo	SPS	570			Subtotal	\$	30	\$	-	\$	30	\$	7
30	PSCo	SPS	580	Energy Delivery - Engineering/Design	Direct	\$	5	\$	-	\$	5			
31	PSCo	SPS	580	Energy Delivery Construction, Operations & Maint	Direct	\$	134	\$	-	\$	134			
32	PSCo	SPS	580			Subtotal	\$	139	\$	-	\$	139	\$	53

Southwestern Public Service Company

Expenses Associated with Affiliated Interests - PSCo to SPS

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

Line No.	From Legal Entity	To FERC Legal Acct. No.	Service Provided (Service Function)	Classification	Total Company		Adjustments	Total Company		NM Retail Test Year Period				
					Base Period	Test Year Period		Test Year Period	Test Year Period					
33	PSCo	SPS	Energy Delivery - Engineering/Design	Direct	\$	40	\$	-	\$	40	\$	15		
34	PSCo	SPS			582	\$	40	\$	-	\$			40	\$
35	PSCo	SPS	Energy Delivery Construction, Operations & Maint Energy Supply Business Resources Fleet	Direct Direct Direct	\$	59	\$	-	\$	59	\$	3		
36	PSCo	SPS			586	\$	3	-	-	\$			3	\$
37	PSCo	SPS			586	\$	15	-	-	\$			15	\$
38	PSCo	SPS	586	Direct	\$	77	\$	-	\$	77	\$	29		
39	PSCo	SPS	587		Energy Delivery Construction, Operations & Maint	\$	64	\$	-	\$	64	\$	24	
40	PSCo	SPS	587	Direct Direct Direct	\$	64	\$	-	\$	64	\$	24		
41	PSCo	SPS	588		Energy Delivery Construction, Operations & Maint	\$	63	\$	-	\$	63	\$	5,652	
42	PSCo	SPS	588		Facilities & Real Estate	\$	14,825	-	-	\$	14,825	\$	5,652	
43	PSCo	SPS	588	Direct	\$	14,888	\$	-	\$	14,888	\$	5,652		
44	PSCo	SPS	589		Facilities & Real Estate	\$	13,814	\$	-	\$	13,814	\$	5,245	
45	PSCo	SPS	589	Direct Direct Direct	\$	13,814	\$	-	\$	13,814	\$	5,245		
46	PSCo	SPS	593		Energy Delivery Construction, Operations & Maint	\$	389	\$	-	\$	389	\$	28	
47	PSCo	SPS	593		Energy Supply Business Resources	\$	28	-	-	\$	28	\$	64	
48	PSCo	SPS	593	Direct	\$	64	-	-	\$	64	\$	183		
49	PSCo	SPS	593		Facilities & Real Estate	\$	481	\$	-	\$	481	\$	183	
50	PSCo	SPS	Energy Delivery Construction, Operations & Maint	Direct	\$	118	\$	-	\$	118	\$	37		
51	PSCo	SPS			903	\$	118	\$	-	\$	118	\$	37	
52	PSCo	SPS	Facilities & Real Estate	Direct	\$	75	\$	-	\$	75	\$	23		
53	PSCo	SPS			926	\$	75	\$	-	\$	75	\$	23	
54	PSCo	SPS	Facilities & Real Estate	Direct	\$	227	\$	-	\$	227	\$	86		
55	PSCo	SPS			931	\$	227	\$	-	\$	227	\$	86	
56	PSCo	SPS	Energy Delivery Construction, Operations & Maint	Direct	\$	6	\$	-	\$	6	\$	2		
57	PSCo	SPS			546	\$	6	\$	-	\$	6	\$	2	
58	PSCo	SPS	Fleet	Direct	\$	20	\$	-	\$	20	\$	8		
59	PSCo	SPS			583	\$	20	\$	-	\$	20	\$	8	
60	PSCo	SPS	Facilities & Real Estate	Direct	\$	3,149	\$	-	\$	3,149	\$	984		
61	PSCo	SPS			905	\$	3,149	\$	-	\$	3,149	\$	984	
62	PSCo	SPS			Total \$	45,240	\$	\$	45,240	\$	15,902			

(c) Explanation of Adjustments

This schedule details charges from Southwestern Public Service's (SPS's) affiliates (the Xcel Energy service company and other Xcel Energy Operating Companies) to SPS, and from SPS to its affiliates. Labor costs associated with affiliate transactions are escalated within the Test Year Cost of Service as part of escalating the total labor costs within a FERC Account (i.e. labor costs within a FERC Account are not separated into affiliate-related labor costs and native labor costs), and are not escalated at the level of specific affiliate charges. Please refer to Section VI of the Direct Testimony of Ross L. Baumgarten for an explanation of adjustments. Please see Attachment SNN-2, pages 16 to 24 for adjustments to labor expense by FERC Account. Amounts may not add or tie to other schedules due to rounding.

Southwestern Public Service Company

Expenses Associated with Non-Utility Services

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

Line No.	Description	FERC Acct. No.	(a)			(b)	
			Base Period	Adjustments		Test Year Period	
1	Revenues						
2	Merchandise Jobbing and Contract Work	415	\$ -	\$ -	\$ -	-	
3	Non-Utility Operations	417	157,746	-	-	157,746	
4	Total		\$ 157,746	\$ -	\$ -	157,746	
5	Expenses						
6	Merchandise Jobbing and Contract Work	417.1	\$ 196,148	\$ -	\$ -	196,148	
7	Total		\$ 196,148	\$ -	\$ -	196,148	

(c) Explanation of Adjustments

Non-Utility Services are not included in Southwestern Public Service Company's Cost of Service and are not adjusted for the Test Year Period.

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
1	<u>Cost of Sales</u>				
2	Steam Production Fuel:				
3	SPS Eliminate Fuel Cost	50110	\$ (84,252,148)	\$ (27,647,268)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
4	SPS Eliminate Fuel Cost	50120	(71,907)	(23,596)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
5	SPS Eliminate Fuel Cost	50130	(44,319,025)	(14,543,249)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
6	SPS Eliminate Fuel Cost	50165	(55,130,657)	(18,091,076)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
7	Total Steam Production Fuel		<u>\$ (183,773,737)</u>	<u>\$ (60,305,190)</u>	
8	Combustion Turbine Fuel:				
9	SPS Eliminate Fuel Cost	54700	\$ (26,586,858)	\$ (8,724,454)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
10	Total Combustion Turbine Fuel		<u>\$ (26,586,858)</u>	<u>\$ (8,724,454)</u>	
11	<u>Purchased Power</u>				
12	Energy:				
13	SPS Eliminate Fuel Cost	55500	\$ (319,673,400)	\$ (104,900,544)	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
14	SPS Eliminate Purchased Power Variable O&M Recovered in Fuel	55509	(13,356,694)	(4,382,987)	This adjustment eliminates the portion of variable O&M which is not recovered through base rates in New Mexico.
15	SPS Variable O&M Blackhawk Energy Recovered in Base-NM	55509BLHK	3,656,620	1,199,916	This adjustment includes the per book amounts for the Blackhawk purchased power contract variable O&M charge which is recovered exclusively through base rates.
16	Total Energy		<u>\$ (329,373,475)</u>	<u>\$ (108,083,615)</u>	

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
17	Deferred Purchased Power:				
18	SPS Eliminate Fuel Cost	55710	\$ 42,108,822	\$ 13,817,973	This adjustment eliminates fuel costs. Fuel costs are no longer recovered through base rates in New Mexico.
19	Total Deferred Purchased Power		\$ 42,108,822	\$ 13,817,973	
20	Total Purchased Power		\$ (287,264,653)	\$ (94,265,643)	
21	Total Cost of Sales		\$ (497,625,248)	\$ (163,295,286)	
22	Operating & Maintenance Expenses				
23	Steam Production Operation:				
24	SPS Business Area Adjustments	50000	\$ (1,199)	\$ (369)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
25	SPS Business Area Adjustments	50170	(48)	(16)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
26	SPS Business Area Adjustments	50200	(6)	(2)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
27	SPS Business Area Adjustments	50500	(6)	(2)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
28	SPS Business Area Adjustments	50600	(2,437)	(749)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
29	SPS Include TX Deferrals	50600	62,772	19,288	This adjustment reverses TX specific deferrals related the effects of COVID-19.
30	SPS Business Area Adjustments	50700	(23)	(7)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
31	Total Steam Production Operation		\$ 59,052	\$ 18,144	
32	Steam Production Maintenance:				
33	SPS Business Area Adjustments	51000	\$ (0)	\$ (0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
34	SPS Business Area Adjustments	51100	(17)	(5)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
35	SPS Business Area Adjustments	51200	(98)	(32)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
36	SPS Business Area Adjustments	51300	(23)	(8)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
37	SPS Business Area Adjustments	51400	(13)	(4)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
38	Total Steam Production Maintenance		\$ (152)	\$ (49)	
39	Total Steam Production		\$ 58,901	\$ 18,095	
40	Other Production Operation:				
41	SPS Business Area Adjustments	54600	(142)	(44)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
42	SPS Business Area Adjustments	54900	(14)	(4)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
43	SPS Business Area Adjustments	55000	(3)	(1)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
44	SPS Annual Hale O&M Expense	55000	580,569	190,513	This adjustment adds land payment costs incurred during the test year and are due to be paid after the test year.
45	Total Other Production Operation		\$ 580,410	\$ 190,464	

Southwestern Public Service Company

Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
46	Other Production Maintenance:				
47	SPS Business Area Adjustments	55200	\$ (1)	\$ (0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
47	SPS Business Area Adjustments	55300	(1)	(0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
48	SPS Business Area Adjustments	55400	(10)	(3)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
49	Total Other Production Maintenance		\$ (12)	\$ (4)	
50	Total Other Production		\$ 580,398	\$ 190,461	
51	Other Power Supply:				
52	SPS Business Area Adjustments	55600	\$ (203)	\$ (62)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
53	SPS Business Area Adjustments	55700	(916)	(281)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
54	SPS Trading A&G Adjustment	55700	(525,000)	(125,000)	This adjustment reduces revenue requirement to reflect the first \$125,000 in commodity trading net margins.
55	SPS Eliminate REC Costs	55790REC	689,525	689,525	This adjustment eliminates expenses not included in base rates.
56	SPS Eliminate REC Costs	55790REC	(1,790,365)	-	This adjustment eliminates expenses assigned directly to Texas retail.
57	Total Other Power Supply		\$ (1,626,959)	\$ 564,181	
58	Total Production Operations and Maintenance		\$ (987,661)	\$ 772,737	
59	Transmission Operations				
60	SPS Business Area Adjustments	56000	\$ (57,400)	\$ (14,257)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
61	SPS Business Area Adjustments	56120	(39)	(9)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
62	SPS Business Area Adjustments	56150	(16)	(4)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
63	SPS Business Area Adjustments	56160	(0)	(0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
64	SPS Business Area Adjustments	56200	(0)	(0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.

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Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
65	SPS Business Area Adjustments	56300	(0)	(0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
66	SPS Business Area Adjustments	56600	(247)	(61)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
67	SPS Include TX Deferrals	56600	17,514	4,350	This adjustment reverses TX specific deferrals related the effects of COVID-19.
68	SPS Business Area Adjustments	56700	(12)	(3)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
69	Total Transmission Operations		\$ (40,199)	\$ (9,984)	
70	Transmission Maintenance				
71	SPS Business Area Adjustments	57000	(1)	(0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
72	SPS Business Area Adjustments	57100	(17)	(4)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
73	Total Transmission Maintenance		\$ (18)	\$ (5)	

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Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments		Explanation
			Total Company	New Mexico Retail	
74	Wheeling:			-	
75	None			-	
76	Total Wheeling			\$ -	
77	Total Transmission O&M		\$ (40,217)	\$ (9,989)	
78	Regional Markets Expense				
	SPS Business Area Adjustments	57510	\$ (191)	\$ (63)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
79	SPS Business Area Adjustments	57580	(0)	(0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
80					
81	Total Regional Markets Expense		\$ (192)	\$ (63)	
82	Distribution Operations				
	SPS Business Area Adjustments	58000	\$ (11,656)	\$ (4,425)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
84	SPS Business Area Adjustments	58100	(2)	(1)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
85	SPS Business Area Adjustments	58200	(5)	(2)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
86	SPS Business Area Adjustments	58300	(84)	(32)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
87	SPS Business Area Adjustments	58400	(0)	(0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
88	SPS Business Area Adjustments	58500	(19)	(7)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
89	SPS Business Area Adjustments	58600	(4)	(1)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
90	SPS Business Area Adjustments	58700	(0)	(0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
91	SPS Business Area Adjustments	58800	(158)	(60)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
92	SPS Include TX Deferrals	58800	179,267	-	This adjustment reverses TX specific deferrals related the effects of COVID-19.
93	SPS Business Area Adjustments	58900	(14)	(5)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.

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Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
94	Total Distribution Operations		\$ 167,325	\$ (4,534)	
95	Distribution Maintenance				
96	SPS Business Area Adjustments	59200	\$ (1)	\$ (0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
97	SPS Business Area Adjustments	59300	\$ (75)	\$ (29)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
98	SPS Mutual Aid Adjustment	59300	\$ (571,587)	\$ (217,010)	This adjustment eliminates costs which are reimbursed from other sources.
99	SPS Business Area Adjustments	59400	\$ (0)	\$ (0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
100	SPS Business Area Adjustments	59600	\$ (1)	\$ (0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
101	SPS Business Area Adjustments	59800	\$ (0)	\$ (0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
102	Total Distribution Maintenance		\$ (571,664)	\$ (217,040)	
103	Total Distribution O&M		\$ (404,339)	\$ (221,574)	

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Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
104	Customer Accounting Expense:				
105	SPS Business Area Adjustments	90100	\$ (436)	\$ (136)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
106	SPS Business Area Adjustments	90200	(22)	(7)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
107	SPS Business Area Adjustments	90300	(14,696)	(4,593)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
108	SPS Include TX Deferrals	90400	757,904	236,898	This adjustment reverses TX specific deferrals related the effects of COVID-19.
109	SPS Business Area Adjustments	90500	(1)	(0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
110	Total Customer Accounting Expense		\$ 742,750	\$ 232,162	
111	Customer Service Expense:				
112	SPS Business Area Adjustments	90800	(4)	(1)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
113	SPS Eliminate Per Book EE Amortization	90801	(4,355,010)	-	This adjustment eliminates Texas-related energy efficiency costs.
114	SPS Eliminate Per Book EE Amortization	90803	(11,006,350)	(11,006,350)	This adjustment eliminates costs recovered in the energy efficiency rider.
115	SPS Reclaim Ad Brand Expense	90900	(4,863)	(1,520)	This adjustment reverses TX specific deferrals related the effects of COVID-19.
116	SPS Business Area Adjustments	90900	(1)	(0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
117	Total Customer Service Expense		\$ (15,366,228)	\$ (11,007,872)	
118	Sales Expense:				
119	SPS Business Area Adjustments	91200	(5,128)	(1,603)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
120	SPS Business Area Adjustments	91600	(0)	(0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
121	Total Sales Expense		\$ (5,128)	\$ (1,603)	
122	Total Customer Operation and Maintenance		\$ (14,628,606)	\$ (10,777,313)	

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Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments		Explanation
			Total Company	New Mexico Retail	
123	<u>Administrative and General Expense</u>				
124	SPS Business Area Adjustments	92000	\$ (305)	\$ (92)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
125	SPS Eliminate Xcel Foundation Expense	92000	(6,225,906)	(1,871,654)	This adjustment eliminates costs not recoverable from customers.
126	SPS Eliminate Long Term Incentive	92000	(75,774)	(22,779)	This adjustment eliminates costs not recoverable from customers.
127	SPS Eliminate Wholesale Account Manager Expense	92000	(23,037)	(6,925)	This adjustment eliminates costs that are incurred to serve wholesale customers.
128	SPS Business Area Adjustments	92100	(25,085)	(7,541)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
129	SPS Eliminate Xcel Foundation Expense	92100	(3,686)	(1,108)	This adjustment eliminates costs not recoverable from customers.
130	SPS Eliminate Wholesale Account Manager Expense	92100	(8,373)	(2,517)	This adjustment eliminates costs that are incurred to serve wholesale customers.
131	SPS Include TX Deferrals	92100	51,829	15,581	This adjustment reverses TX specific deferrals related the effects of COVID-19.
132	SPS Business Area Adjustments	92300	(2,024)	(609)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
133	SPS Eliminate Xcel Foundation Expense	92300	(1,938)	(583)	This adjustment eliminates costs not recoverable from customers.
134	SPS Business Area Adjustments	92500	0	0	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
135	SPS Eliminate Xcel Foundation Expense	92500	(1,052)	(316)	This adjustment eliminates costs not recoverable from customers.
136	SPS Eliminate Wholesale Account Manager Expense	92500	(23)	(7)	This adjustment eliminates costs that are incurred to serve wholesale customers.
137	SPS Eliminate Xcel Foundation Expense	92600	(25,810)	(7,759)	This adjustment eliminates costs not recoverable from customers.
138	SPS Eliminate Wholesale Account Manager Expense	92600	(4,290)	(1,290)	This adjustment eliminates costs that are incurred to serve wholesale customers.
139	SPS Eliminate Test Year Rate Case Expense Amortization	92800R	(5,861,536)	-	This adjustment eliminates past rate case expenses that will be fully amortized by the time rates are effective.
140	SPS Eliminate Test Year Rate Case Expense Amortization	92801R	(867,082)	(867,082)	This adjustment eliminates past rate case expenses that will be fully amortized by the time rates are effective.
141	SPS Business Area Adjustments	92804R	(14)	(5)	This adjustment reclassifies costs as part of an overall adjustment to remove costs that were charged to SPS in error or are unnecessary to

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Explanation of the Adjustments to Expenses of Operation

Line No.	Description	FERC Acct. No.	Base Period Adjustments Total Company	Base Period Adjustments New Mexico Retail	Explanation
142	SPS Eliminate Brand & General Advertising	93010	(1,423,458)	(426,897)	This adjustment eliminates costs not recoverable from customers.
143	SPS Business Area Adjustments	93020	(0)	(0)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
144	SPS Business Area Adjustments	93100	(1,295)	(388)	This adjustment removes costs that were charged to SPS in error or are unnecessary to providing utility service.
145	Total Administrative and General Expense		\$ (14,498,859)	\$ (3,201,971)	
146	Total Operations and Maintenance		\$ (30,559,874)	\$ (13,438,173)	
147	Total Operations and Maintenance and Cost of Sales		\$ (528,185,122)	\$ (176,733,459)	

Note:
Please refer to the Direct Testimony of Stephanie N. Niemi for more information on Base Period adjustments.
Also see Attachment SNN-6, pages 2-18.