

DOCKET NO. 51802

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

**UPDATE TESTIMONY
of
ROSS L. BAUMGARTEN**

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: BaumgartenRRUpdate.doc; Total Pages: 221)

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
FERC	Federal Energy Regulatory Commission
NSPM	Northern States Power Company, a Minnesota corporation
NSPW	Northern States Power Company, a Wisconsin corporation
O&M	Operation and maintenance
Operating Companies	NSPM; NSPW; PSCo; and SPS
Operating Company	One of the Operating Companies
RFP	Rate Filing Package
PSCo	Public Service Company of Colorado, a Colorado corporation
SPS	Southwestern Public Service Company, a New Mexico corporation
Total Company or total company	Total SPS (before any jurisdictional allocation)
Update Period	October 1, 2020 through December 31, 2020
Updated Test Year	January 1, 2020 through December 31, 2020
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
RLB-RR-U4	Total XES Billings to Legal Entities (Filename: RLB-RR-U4.xlsx)
RLB-RR-U6	XES Affiliate Class Roll Up Organization Chart Pictorial View (Non-native format)
RLB-RR-U10	SPS Final Cost Centers with Dollars by Affiliate Class (Filename: RLB-RR-U10.xlsx)
RLB-RR-U11	XES Indirect Allocating Cost Center Summary Schedules (Filename: RLB-RR-U11.xlsx)
RLB-RR-U12	XES Allocating Cost Center Summary by Affiliate (Filename: RLB-RR-U12.xlsx)
RLB-RR-U15	XES Billings to SPS with Balance Sheet Exclusions (Filename: RLB-RR-U15.xlsx)
RLB-RR-U16	XES Billings to SPS with Exclusions and Pro Forma Adjustments (Filename: RLB-RR-U16.xlsx)
RLB-RR-U17	All Other Affiliate Billings (Filename: RLB-RR-U17.xlsx)
RLB-RR-U18	XES Billings to SPS before Pro Forma Adjustments by Affiliate Class Witness (Filename: RLB-RR-U18.xlsx)
RLB-RR-UA (Updated Test Year)	Summary XES Expenses to SPS by Affiliate Class and Billing Method (Filename: RLB-RR-UA.xlsx)
RLB-RR-UB(V) (Updated Test Year)	XES Billings by Legal Entity, Affiliate Class, Affiliate Class, Activity, Billing Method, and FERC Account (Filename: RLB-RR-UB(V).xlsx)

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

**UPDATE TESTIMONY
OF
ROSS L. BAUMGARTEN**

I. WITNESS IDENTIFICATION¹

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

3 A. My name is Ross L. Baumgarten. My business address is 1800 Larimer Street,
4 Suite 1200, Denver, Colorado 80202.

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

6 A. I am employed by Xcel Energy Services Inc. (“XES”) as the Manager of Service
7 Company Accounting.

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

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

11 **Q. Are you the same Ross L. Baumgarten who filed direct testimony on behalf**
12 **of SPS in this docket?**

13 A. Yes.

¹ This section of my update testimony corresponds with Section I of my direct testimony.

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

In regard to affiliate transactions, my direct testimony provided actual figures for October and November 2020 and estimated figures for December 2020 based on the forecasted budget. In this testimony, I replace the December 2020 estimates with actuals. In addition, the October through December 2020 expenses have now gone through the full pro forma adjustment review process. Thus, I provide updated figures for those Update Period expenses.

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

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

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

3 A. In addition to me, the following 16 SPS witnesses provide update testimony with
4 respect to affiliate operation and maintenance (“O&M”) expenses: Lawrence A.
5 Bick; Carol C. Bouw; Jeffrey A. Butler; Michael P. Deselich; Adam R.
6 Dietenberger; Perry D. Foster; William A. Grant; Robert H. Kunze; Nora
7 Lindgen; David A. Low; Jeffrey R. Lyng; Casey S. Meeks; Michael O.
8 Remington; James W. Sample; Bennie F. Weeks; and Shawn M. White. On
9 Attachment RLB-RR-1 to my direct testimony, I list these witnesses, their
10 respective Business Areas, and the affiliate classes each witness sponsors. In
11 addition, Mr. Meeks, Mr. Bick, Mr. Sample, SPS witness Mark Lytal, Mr.
12 Remington, and SPS witness Jarred J. Cooley provide either update testimony or
13 an affidavit regarding actual Distribution Capital Additions, Property Services
14 General Plant Capital Additions, Physical Security Capital Additions, Energy
15 Supply Capital Additions, Business Systems General Plant Capital Additions, and
16 Transmission Capital Additions, respectively, for the Update Period, which
17 includes affiliate charges. Finally, SPS witness Mark P. Moeller provides update
18 testimony regarding actual affiliate charges included within SPS’s capital
19 additions for the Update Period.

20 **Q. Are any of the Rate Filing Package (“RFP”) schedules that you sponsor or**
21 **co-sponsor updated in this filing?**

22 A. Yes. RFP Schedules G-U6, G-U6.1, and G-U6.2 are updated in this filing. The
23 schedules present a Summary of Updated Test Year Affiliate Transactions, a

1 Summary of Updated Test Year Expense by Affiliate, and a Summary of
2 Adjustments to Updated Test Year Expense by Affiliate, respectively.

3 **Q. Were Attachments RLB-RR-U4, RLB-RR-U10 through RLB-RR-U12,**
4 **RLB-RR-15 through RLB-RR-U18, RLB-RR-UA through RLB-RR-UD, and**
5 **the updated RFP schedules you sponsor or co-sponsor prepared by you or**
6 **under your direct supervision and control?**

7 A. Yes.

8 **Q. Is Attachment RLB-RR-U6 a true and correct copy of the document you**
9 **state it to be?**

10 A. Yes.

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

13 A. Yes.

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

1 of the total XES billings to SPS. Column F shows that SPS was allocated 12.72%
2 of the XES billings to SPS. Attachment RLB-RR-4 filed with my direct
3 testimony estimated that 13.51% of the total XES direct and allocated charges
4 were billed to SPS, and, of that amount, 14.21% was estimated to be direct billed
5 and 12.70% was estimated to be allocated to SPS.

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

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

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

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

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

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

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

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

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

7 2. *Direct Charges of Capital Related Costs*

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

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

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

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

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

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

- 1 **Q. Have you provided the actual amounts billed to SPS using each allocating**
2 **cost center during the Updated Test Year?**
- 3 A. Yes. I have prepared an updated Cost Allocation Summary for each allocating
4 cost center that contains actual charges to SPS for the Updated Test Year. This
5 Cost Allocation Summary for each allocating cost center is provided in
6 Attachment RLB-RR-U11. The top of the attachment contains the allocating cost
7 center number and the cost center title. This is followed by the Updated Test
8 Year Affiliate Billings to SPS by FERC Account in the main body of the
9 attachment. The Detail by Affiliate Classification section of Attachment RLB-
10 RR-U11 contains the same dollar amount of services billed to SPS as in the
11 previous section, but listed by affiliate class.
- 12 **Q. Have you provided the actual amounts billed to all companies within the Xcel**
13 **Energy Inc. (“Xcel Energy”) holding company system of companies by**
14 **allocating cost center?**
- 15 A. Yes. Attachment RLB-RR-U12 shows the actual charges billed in each allocating
16 cost center to all Xcel Energy affiliates, including SPS, during the Updated Test
17 Year. The left-hand column of the attachment contains the cost center number
18 and the cost center title. The affiliate companies are listed across the top of the
19 schedule, followed by the affiliate billings in the main body of the schedule.

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

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

6 A. Yes. Just as SPS has updated its O&M affiliate costs provided for the Update
7 Period to remove estimates with actuals, SPS has updated the estimated labor
8 overheads provided for the Update Period with actual information. SPS witnesses
9 Richard R. Schrubbe and Stephanie N. Niemi describe the updates to labor
10 expenses in more detail in their update testimony.

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

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

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

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

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

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

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

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

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

- 1 **Q. During the Updated Test Year, what is the actual dollar amount of SPS’s**
2 **non-fuel affiliate transactions in the O&M range of FERC accounts with**
3 **affiliates other than XES?**
- 4 **A. The actual dollar amounts are as follows:**
- 5 • **SPS’s charges to its affiliates.** For the Updated Test Year, SPS’s affiliate
6 transaction charges to affiliates other than XES are charges to Northern
7 States Power Company, a Minnesota corporation (“NSPM”), Northern
8 States Power Company, a Wisconsin corporation (“NSPW”), and Public
9 Service Company of Colorado, a Colorado corporation (“PSCo”), that
10 total \$168,062.
- 11 • **Charges from SPS’s affiliates other than XES to SPS.** The Updated
12 Test Year charges from other affiliated interests (other than XES) to SPS
13 are charges from NSPM, NPSW, and PSCo total \$65,998 (per book) as
14 shown in Attachment RLB-RR-U17. In addition to the labor charges to
15 perform these services, there are labor overheads and facilities charges
16 that are added to provide a fully loaded labor charge for the work
17 performed.

1 **VI. AFFILIATE TRANSACTIONS – UPDATED TEST YEAR**
2 **BY AFFILIATE CLASSES⁹**

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

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

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

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

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

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

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

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

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

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

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

A. The updated G-U6 (Updated Test Year) series of Schedules and Table RLB-RR-U1 show that SPS's actual Updated Test Year (January 1, 2020 through December 31, 2020) cost of service includes \$124.8 million of affiliate charges for O&M expenses (total company). In its initial filing, SPS had estimated \$123.6 million of affiliate charges for O&M expenses (total company) for the Updated Test Year.

Q. Please provide a breakdown of the \$124.8 million actual Updated Test Year figure.

A. The \$124.8 million is made up of:

Table RLB-RR-U1 – Total Affiliate Charges

	XES Billings to SPS	Non-XES Billings to SPS	Total SPS Affiliate Charges
Total Billings to SPS (See Attachment RLB-RR-U15, Column C for the XES Billings and Attachment RLB-RR-U17, Column E for the Non-XES Billings)	\$199,643,724	\$65,998	\$199,709,722
Less: Exclusions for Billings to Balance Sheet Accounts (See Attachment RLB-RR-U15, Column D for the XES amounts)	\$(68,438,060)	N/A	\$(68,438,060)

	XES Billings to SPS	Non-XES Billings to SPS	Total SPS Affiliate Charges
Equals: Billings to SPS Recorded in FERC Accounts 400-935 (See Attachment RLB-RR-U15, Column E and carried to Attachment RLB-RR-U16, Column C for the XES amounts and Attachment RLB-RR-U17, Column E for the Non-XES amounts.)	\$131,205,664	\$65,998	\$131,271,662
Less: Exclusions from the Cost of Service for items Recovered through Alternative Means or Not Recoverable (See Attachment RLB-RR-U16, Column D for the XES amounts and Attachment RLB-RR-U17, Column F for the Non-XES amounts.)	\$(569,467)	\$0	\$(569,467)
Equals: Per Book Charges on SPS's Books (See Attachment RLB-RR-U16 Column E for the XES amounts and Attachment RLB-RR-U17, Column G for the Non-XES amounts. These agree with updated Schedule G-U6.1 (Updated Test Year) but may not tie precisely due to rounding.)	\$130,636,197	\$65,998	\$130,702,195
Less: The net of SPS Pro Forma Adjustments (See Attachment RLB-RR-U16, Column F for the XES amounts and Attachment RLB-RR-U17, Column H for the Non-XES amounts. These agree with updated Schedule G-U6.2 (Updated Test Year) but may not tie precisely due to rounding.)	\$(5,946,579)	\$1,778	\$(5,944,801)

	XES Billings to SPS	Non-XES Billings to SPS	Total SPS Affiliate Charges
Equals: Affiliate Transactions for which SPS is Asking Recovery (See Attachment RLB-RR-U16, Column G for the XES amounts and Attachment RLB-RR-U17, Column I for the Non-XES amounts. These agree with updated Schedule G-U6 (Updated Test Year) but may not tie precisely due to rounding.)	\$124,689,618	\$67,776	\$124,757,394

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

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

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

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

12 **1. Attachment RLB-RR-U15 — XES Billings to SPS with Balance**
13 **Sheet Exclusions**

14 Attachment RLB-RR-U15 details the “per book” amount of XES billings to all
15 FERC Accounts on SPS’s books. This is the starting point in calculating the
16 amount of XES affiliate billings that SPS will ask for recovery of in the cost of
17 service study Ms. Niemi presents. These amounts were adjusted to exclude

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

4 **2. Attachment RLB-RR-U16 — XES Billings to SPS by FERC 400-**
5 **935 with Exclusions and Pro Form Adjustments**

6 Attachment RLB-RR-U16 carries the total amount from Column E on Attachment
7 RLB-RR-U15 forward and shows the FERC accounts that are excluded from
8 SPS's cost of service in this case. For example, FERC Account 426.1, Donations,
9 is excluded. The Per Book XES billings to SPS by FERC Account (400-935),
10 plus Attachment RLB-RR-U17, Column G, agrees with the updated Schedule G-
11 U6.1 (Updated Test Year). Additionally, Attachment RLB-RR-U16 shows the
12 pro forma adjustments by FERC account. The total of the Pro Formas column in
13 Attachment RLB-RR-U16, along with Attachment RLB-RR-U17 column H,
14 agree with Schedule G-U6.2 (Updated Test Year).

15 **3. Attachment RLB-RR-U17 — All Other Affiliate Billings**

16 Attachment RLB-RR-U17 details affiliate billings to SPS from all Xcel Energy
17 legal entities other than XES.

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

20 **A.** Yes. In addition to updated Attachments RLB-RR-UA through RLB-RR-UD
21 (Updated Test Year) that I describe below, Attachment RLB-RR-U18, XES
22 Billings to SPS before Pro Forma Adjustments by Affiliate Class Witness, shows
23 per-book costs by affiliate witness. Attachment RLB-RR-U18 lists the witnesses
24 and the affiliate class or affiliate classes each witness sponsors and provides the

1 direct and allocated totals for each affiliate class. Attachment RLB-RR-U18 also
2 provides the total per book amount of XES affiliate transactions billed to SPS that
3 each witness sponsors. The total of Attachment RLB-RR-U18, along with
4 Attachment RLB-RR-U17 Column G, agree with the total amounts on updated
5 Schedule G-U6.1 (Updated Test Year).

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

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

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

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

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

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

5 The total for all witnesses shown in Attachment RLB-RR-UA (Updated
6 Test Year), Column K equals the total of Column G on Attachment
7 RLB-RR-U16.

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

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

14 Each of the witnesses who sponsors affiliate expense charges also
15 provides, as an attachment to his or her testimony, the portion of Attachment
16 RLB-RR-UB(V) (Updated Test Year) that pertains to the affiliate class or classes
17 the witness supports. The total for all witnesses shown on Attachment
18 RLB-RR-UB(V) (Updated Test Year), Column N, equals the total of Column G
19 on Attachment RLB-RR-U16.

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

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

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

4 The total for all witnesses shown on Attachment RLB-RR-UC (Updated
5 Test Year), Column E equals the amount in Column D on Attachment
6 RLB-RR-U16.

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

10 This attachment provides summary level information for the pro forma
11 adjustments by affiliate class for each witness. Each of the witnesses who
12 sponsors affiliate expenses also provides, as an attachment to his or her testimony,
13 the portion of Attachment RLB-RR-UD (Updated Test Year) that pertains to the
14 affiliate class or classes the witness supports. As noted in my direct testimony,
15 this updated attachment completes the full pro forma adjustment review process
16 for the last three months of the Updated Test Year. The total amounts shown for
17 all witnesses on Attachment RLB-RR-UD (Updated Test Year), Column F, agree
18 with the amounts in Column F on Attachment RLB-RR-U16.

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

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

1 example, wage adjustments identified in Column D are sponsored by Ms. Niemi
2 and Mr. Deselich as identified in Column E.

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

4 A. Yes.

AFFIDAVIT

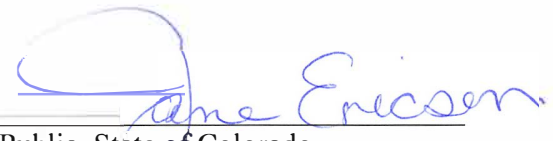
STATE OF COLORADO)
)
COUNTY OF JEFFERSON)

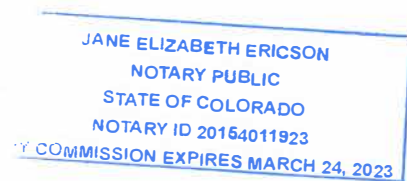
ROSS L. BAUMGARTEN, first being sworn on his oath, states:

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


ROSS L. BAUMGARTEN

Subscribed and sworn to before me this 19 day of March 2021 by ROSS L. BAUMGARTEN.


Notary Public, State of Colorado
My Commission Expires: 3-24-23



CERTIFICATE OF SERVICE

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

/s/ Jeremiah W. Cunningham

Southwestern Public Service Company

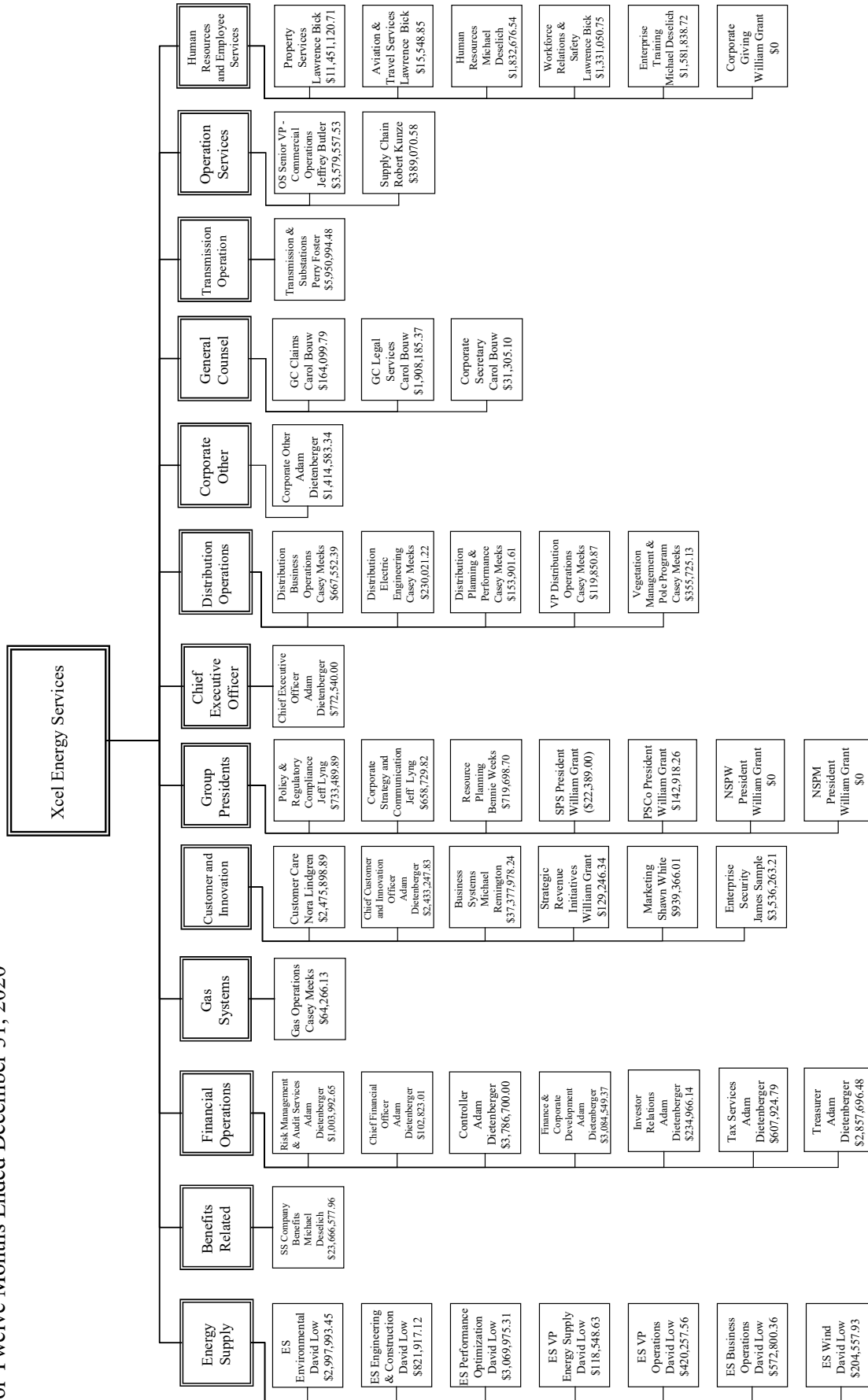
Total XES Billings to Legal Entities

For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Legal Entity Name	Direct	Allocated	Total	Legal Entity Percentage of Direct	Legal Entity Percentage of Allocated	Legal Entity Percentage of Total
Group 1						
1480 Welton, Inc.	\$ 7,663.75	\$ 31,530.93	\$ 39,194.68	0.0009%	0.0049%	0.0026%
Capital Services, LLC	28,290.20	188,639.68	216,929.88	0.0034%	0.0293%	0.0146%
Chippewa Flambeau Improvement Co	39,324.86	4,209.43	43,534.29	0.0047%	0.0007%	0.0029%
Clearwater Investments Inc.	4,859.59	5,306.14	10,165.73	0.0006%	0.0008%	0.0007%
Eloigne Company	70,479.11	160,541.09	231,020.20	0.0084%	0.0249%	0.0156%
Energy Impact Fund Investment LLC	6,839.41	33,833.79	40,673.20	0.0008%	0.0052%	0.0027%
MEC Holdings, LLC	834,471.94	1,096,045.12	1,930,517.06	0.0995%	0.1700%	0.1302%
Nicollet Land Services LLC	136,948.80	-	136,948.80	0.0163%	0.0000%	0.0092%
NSP Lands, Inc	1,545.70	-	1,545.70	0.0002%	0.0000%	0.0001%
NSP Nuclear Corporation	978.56	-	978.56	0.0001%	0.0000%	0.0001%
Nicollet Projects I LLC	139,651.87	73,662.68	213,314.55	0.0167%	0.0114%	0.0144%
Northern States Power - MN	317,280,803.27	266,242,115.82	583,522,919.09	37.8438%	41.3011%	39.3466%
Northern States Power-WI	50,468,244.42	41,408,256.39	91,876,500.81	6.0196%	6.4235%	6.1952%
P.S.R. Investments, Inc.	8,018.40	8,924.66	16,943.06	0.0010%	0.0014%	0.0011%
Public Service Company of CO	340,450,461.99	230,705,508.90	571,155,970.89	40.6074%	35.7885%	38.5127%
Reddy Kilowatt Corp	1,116.28	2,776.34	3,892.62	0.0001%	0.0004%	0.0003%
Southwestern Public Service Co	117,625,736.10	82,017,987.47	199,643,723.57	14.0299%	12.7231%	13.4619%
United Power & Land Company	6,670.53	1,064.70	7,735.23	0.0008%	0.0002%	0.0005%
WestGas Interstate, Inc.	10,828.53	1,686.36	12,514.89	0.0013%	0.0003%	0.0008%
Xcel Energy Investments LLC	1,667.56	440.14	2,107.70	0.0002%	0.0001%	0.0001%
Xcel Energy Performance Contracting	11,272.04	390.97	11,663.01	0.0013%	0.0001%	0.0008%
Xcel Energy WYCO Inc.	26,892.51	163,296.62	190,189.13	0.0032%	0.0253%	0.0128%
Xcel Energy, Inc.	4,959,982.72	22,489,143.86	27,449,126.58	0.5916%	3.4887%	1.8509%
Xcel Southwest Transmission Co	3,958.89	234.28	4,193.17	0.0005%	0.0000%	0.0003%
Xcel Transmission Development Co	185,807.47	91.03	185,898.50	0.0222%	0.0000%	0.0125%
Xcel Transmission Holdings Co	5,247.37	423.89	5,671.26	0.0006%	0.0001%	0.0004%
Xcel West Transmission Co	12,411.26	-	12,411.26	0.0015%	0.0000%	0.0008%
Group 2						
Nicollet Holdings Company, LLC	\$ 258,807.14	\$ -	\$ 258,807.14	0.0309%	0.0000%	0.0175%
Nicollet Projects Holdings LLC	275,505.75	-	275,505.75	0.0329%	0.0000%	0.0186%
Xcel Energy Commercial Group., Inc.	4,968.44	-	4,968.44	0.0006%	0.0000%	0.0003%
Xcel Energy Market. Holdings, Inc.	6,100.50	-	6,100.50	0.0007%	0.0000%	0.0004%
Xcel Energy Retail Holdings	6,901.43	-	6,901.43	0.0008%	0.0000%	0.0005%
Xcel Energy Ventures Holdings, Inc.	6,022.50	-	6,022.50	0.0007%	0.0000%	0.0004%
Xcel Energy Ventures Inc	6,888.83	-	6,888.83	0.0008%	0.0000%	0.0005%
Group 3						
e-prime, inc.	\$ 12,705.27	\$ -	\$ 12,705.27	0.0015%	0.0000%	0.0009%
Quixx Corporation	55,044.99	-	55,044.99	0.0066%	0.0000%	0.0037%
Seren Innovations, Inc.	3,646.22	-	3,646.22	0.0004%	0.0000%	0.0002%
Xcel Energy International., Inc.	5,035.61	-	5,035.61	0.0006%	0.0000%	0.0003%
Xcel Energy Wholesale Group Inc	11,496.92	-	11,496.92	0.0014%	0.0000%	0.0008%
Group 4						
Joint Vent Comanche 3	\$ 2,202,681.42	\$ -	\$ 2,202,681.42	0.2627%	0.0000%	0.1485%
Joint Venture CAPX	1,374,812.25	-	1,374,812.25	0.1640%	0.0000%	0.0927%
Joint Venture Hayden	242,327.84	-	242,327.84	0.0289%	0.0000%	0.0163%
Joint Venture Sherco 3	1,592,893.44	-	1,592,893.44	0.1900%	0.0000%	0.1074%
Total	\$ 838,396,011.68	\$ 644,636,110.29	\$ 1,483,032,121.97	100.0000%	100.0000%	100.0000%

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

Southwestern Public Service Company
 XES Affiliate Class Roll Up Pictorial View
 For Twelve Months Ended December 31, 2020



Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer & Innovations Office	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary	Corporate Strategy & Communication
201061	Allec-Penk&Ins Lbr Ld	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300083	Subs Ops and Maintenance E	-	-	-	-	-	-	-	12,136.58	-	-
300087	Trans Plug & Bus Relations E	-	-	-	-	-	-	-	-	-	-
300096	Trans Portfl Del Des & Engrn E	-	-	-	-	-	-	-	16,868.71	-	-
300104	Trans Systems Operations E	-	-	-	-	-	-	-	-	-	-
300124	Transmission Field Ops	-	-	-	-	-	-	-	-	-	-
300131	Transmission Gen Corp E	-	1,509,411.57	985.58	-	-	-	-	40.37	-	-
300141	Cntrct & Util Serv SPS	-	-	-	-	-	-	-	-	-	-
300157	Design & Constr N TX	-	-	-	-	-	-	-	-	-	-
300247	Dist Business Operations-Final	-	-	-	-	-	-	-	-	-	-
300281	Area Engineering SPS - Final	-	-	-	-	-	-	-	-	-	-
300288	VP Gas Operations TX-NM E	-	-	-	-	-	-	-	-	-	-
300289	Sr Director Distribution Ops SPS-Final	-	780.44	-	-	-	-	-	-	-	-
300317	VP Gas Ops NM E	-	-	-	-	-	-	-	-	-	-
300328	Vegetation Management Oversight-Final	-	-	-	-	-	-	-	(807.69)	-	-
300365	VP Distribution Operations-Final	-	-	-	-	-	-	-	-	-	-
300366	VP Distribution Operations-Final	-	-	-	-	-	-	-	-	-	-
300370	VP Distribution Operations-Final	-	1,094,951.40	-	-	-	-	-	-	-	-
300390	GC SPS E Final	-	11,347.99	-	-	-	-	-	-	-	-
300403	Enterprise Security SPS E-Final	-	-	-	-	-	-	-	-	-	-
300413	Property Services-Final	-	-	-	-	-	-	-	-	-	-
300423	Human Resources SPS E-Final	-	193,699.64	-	-	-	-	-	-	-	-
300433	Strategy & Technical Trn-Final	-	-	90,609.39	-	-	-	-	-	-	-
300443	Workforce Rel & Safety SPS E-Final	-	-	-	-	-	-	-	-	-	-
300461	Inf&Wise-Final	-	-	-	-	-	-	-	-	-	-
300473	Customer Solutions SPS E-Final	-	-	-	-	-	-	-	-	-	-
300477	Contact Center SPS NUFinal	-	-	-	-	-	-	-	-	-	-
300511	Corporate Other-Final	-	60,512.46	14,664.60	485,466.99	-	11,072.63	-	-	130.90	111,074.49
300542	Billing SPS E Final	-	-	-	-	-	-	-	-	-	-
300552	Collection SPS E Fnl	-	-	-	-	-	-	-	-	-	-
300562	Contact Center SPS E Final	-	-	-	-	-	-	-	-	-	-
300572	CC Ops SPS E Final	-	-	-	-	-	-	-	-	-	-
300582	Customer Care Oth-Final	-	3,017,460.78	957,427.77	-	-	-	-	-	-	-
300592	Meter Reading SPS E Final	-	996,833.45	107,371.60	-	-	-	-	-	-	-
300612	VP CC SPS E Final	-	-	-	-	-	-	-	-	-	-
300716	SC Process and Controls-Final	-	26,919.39	-	-	-	164,140.47	-	-	-	-
300726	Supply Chain Ops-Final	-	-	-	-	-	-	-	1,636.43	-	-
300741	ES Energy Trading-Final	-	29,226.46	-	-	-	-	-	-	-	-
300749	ES Market Operations-Final	-	-	-	-	-	-	-	-	-	-
300755	ES Purchased Power-Final	-	-	-	-	-	-	-	-	-	-
300771	Business Cust Relations-Final	-	-	-	-	-	-	-	-	-	-
300772	CSED Director-Final	-	-	-	-	-	-	-	-	-	-
300773	SPS Regulatory Ops-Final	-	-	-	-	-	-	-	-	-	-
300774	SPS President SPS E Final	-	-	-	-	-	-	-	-	-	-
300795	CorpComm SPS E Final	-	-	1,191,676.06	-	-	-	-	-	-	151.44
300815	Revenue Req TX - NM Elec Final	-	-	-	-	-	-	-	-	-	-
300818	VP Commercial Ops-Final	-	-	-	-	-	-	-	-	-	-
300821	SPS President TX E Final	-	-	-	-	-	-	-	-	-	-
300824	Corporate Dev SPS Final	-	-	-	-	-	-	-	-	-	-
300933	VP SPS	-	2,377,099.66	-	-	-	-	-	-	-	-
300944	Gen Mgr SPS-Final	-	-	-	-	-	-	-	-	-	-
301265	Riverview Plant Com	-	-	-	-	-	-	-	-	-	-
301287	Cunningham #1	-	-	-	-	-	-	-	-	-	-

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	Enterprise Security	Enterprise Training	ES Business Operations	ES Engineering & Construction	ES Environmental	ES Performance Optimization
201061	Allec-Pen&Ins Lbr Ld	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300083	Subs Ops and Maintenance E	-	-	-	-	-	-	-	-	-	-
300087	Trans Plug & Bus Relations E	-	-	-	-	-	-	-	-	-	-
300096	Trans Portfl Del Des & Engrn E	-	-	-	-	-	-	-	-	-	-
300104	Trans Systems Operations E	-	-	-	-	-	-	-	-	-	-
300124	Transmission Field Ops	-	-	-	-	-	-	-	-	-	-
300131	Transmission Gen Corp E	-	-	-	-	-	-	-	-	-	-
300141	Cntrct & Util Serv SPS	-	-	-	-	-	-	-	-	-	-
300157	Design & Constr N TX	-	-	-	-	-	-	-	-	-	-
300247	Dist Business Operations-Final	-	27,949.00	-	-	-	-	-	-	-	-
300281	Area Engineering SPS - Final	-	-	26,874.76	-	-	-	-	-	-	-
300288	VP Gas Operations TX-NM E	-	-	-	-	-	-	-	-	-	-
300289	Sr Director Distribution Ops SPS-Final	-	66,630.78	-	12,287.80	-	-	-	-	-	-
300317	VP Gas Ops NM E	-	-	-	-	-	-	-	-	-	-
300328	Vegetation Management Oversight-Final	-	-	-	-	-	-	-	-	-	-
300365	VP Distribution Operations-Final	-	6,861.22	-	-	-	-	-	-	-	-
300366	VP Distribution Operations-Final	-	-	-	-	-	-	-	-	-	-
300370	VP Distribution Operations-Final	-	319,808.77	203,952.76	140,675.04	-	896.53	-	-	23,954.82	-
300390	GC SPS E Final	-	-	-	-	-	-	-	-	-	-
300403	Enterprise Security SPS E-Final	-	-	-	-	447,158.74	-	-	-	-	-
300413	Property Services-Final	-	-	-	-	-	-	-	-	-	-
300423	Human Resources SPS E-Final	-	-	-	-	-	528,798.29	-	-	-	-
300433	Strategy & Technical Trn-Final	-	-	-	-	-	-	-	-	-	-
300443	Workforce Rel & Safety SPS E-Final	-	-	-	-	-	3.38	-	-	-	-
300461	Inf&Wise-Final	-	-	-	-	-	-	-	-	-	-
300473	Customer Solutions SPS E-Final	-	-	-	-	-	-	-	-	-	-
300477	Contact Center SPS NUFinal	-	-	-	-	-	-	-	-	-	-
300511	Corporate Other-Final	-	-	-	-	-	-	-	-	-	-
300542	Billing SPS E Final	-	-	-	-	-	-	-	-	-	-
300552	Collection SPS E Fnl	2,072.63	-	-	-	-	-	-	-	15,826.38	-
300562	Contact Center SPS E Final	1,688,214.76	-	-	-	-	-	-	-	-	-
300572	CC Ops SPS E Final	26,534.30	-	-	-	-	-	-	-	-	-
300582	Customer Care Oth-Final	34,988.82	-	-	-	-	-	-	-	-	-
300592	Meter Reading SPS E Final	21,896.62	-	-	-	7,404.76	-	-	-	-	-
300612	VP CC SPS E Final	26,401.51	-	-	-	-	-	-	-	-	-
300716	SC Process and Controls-Final	-	-	-	-	-	-	-	-	-	-
300726	Supply Chain Ops-Final	-	-	-	-	-	-	-	-	-	-
300741	ES Energy Trading-Final	-	-	-	-	-	-	-	-	-	-
300749	ES Market Operations-Final	-	-	-	-	-	-	-	-	-	-
300755	ES Purchased Power-Final	-	-	-	-	-	-	-	-	-	-
300771	Business Cust Relations-Final	-	-	-	-	-	-	-	-	-	-
300772	CSED Director-Final	-	-	-	-	-	-	-	-	-	-
300773	SPS Regulatory Ops-Final	-	-	-	-	-	-	-	-	-	-
300774	SPS President SPS E Final	-	-	-	-	-	-	18.54	-	-	-
300795	CorpComm SPS E Final	-	-	-	-	-	-	-	-	-	-
300815	Revenue Req TX - NM Elctc Final	-	-	-	-	-	-	-	-	-	-
300818	VP Commercial Ops-Final	-	-	-	-	-	-	-	-	-	-
300821	SPS President TX E Final	-	-	-	-	-	-	-	-	-	-
300824	Corporate Dev SPS Final	-	-	-	-	-	-	-	-	-	-
300933	VP SPS	-	-	-	-	-	-	-	-	-	-
300944	Gen Mgr SPS-Final	-	-	-	-	-	-	-	-	-	-
301265	Riverview Plant Com	-	-	-	-	-	-	-	-	-	-
301287	Cunningham #1	-	-	-	-	-	-	-	-	-	-
							(665.80)	556,664.97	811,056.18	1,737,838.21	2,994,080.41
							-	-	-	1,129,442.05	-
							-	-	-	-	-

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	ES VP Energy Supply	ES VP Operations	ES Wind	Finance & Corporate Development	Gas Operations	GC Claims	GC Legal Services	Human Resources	Investor Relations	Marketing
201061	Allec-Penk&Ins Lbr Ld	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300083	Subs Ops and Maintenance E	-	-	-	-	-	-	-	-	-	-
300087	Trans Plug & Bus Relations E	-	-	-	-	-	-	-	-	-	-
300096	Trans Portfil Del Des & Engn E	-	-	-	-	-	-	-	-	-	-
300104	Trans Systems Operations E	-	-	-	-	-	-	-	-	-	-
300124	Transmission Field Ops	-	-	-	-	-	-	-	-	-	-
300131	Transmission Gen Corp E	-	-	-	(638.24)	-	-	-	-	-	-
300141	Cntrct & Util Serv SPS	-	-	-	-	-	-	-	-	-	-
300157	Design & Constr N TX	-	-	-	-	-	-	-	-	-	-
300247	Dist Business Operations-Final	-	-	-	-	-	-	-	-	-	-
300281	Area Engineering SPS - Final	-	-	-	-	-	-	-	-	-	-
300288	VP Gas Operations TX-NM E	-	-	-	-	63,449.21	-	-	-	-	-
300289	Sr Director Distribution Ops SPS-Final	-	-	-	(10.43)	-	-	-	-	-	-
300317	VP Gas Ops NM E	-	-	-	-	-	-	-	-	-	-
300328	Vegetation Management Oversight-Final	-	-	-	-	-	-	-	-	-	-
300365	VP Distribution Operations-Final	-	-	-	-	-	-	-	-	-	-
300366	VP Distribution Operations-Final	-	-	-	-	-	-	-	-	-	-
300370	VP Distribution Operations-Final	-	-	-	1,147.71	-	-	-	-	-	-
300390	GC SPS E Final	-	-	-	-	-	159,744.41	1,861,962.47	-	-	-
300403	Enterprise Security SPS E-Final	-	-	-	-	-	-	-	-	-	-
300413	Property Services-Final	-	-	-	-	-	-	-	-	-	-
300423	Human Resources SPS E-Final	-	-	-	-	-	-	-	1,771,322.39	-	-
300433	Strategy & Technical Trn-Final	-	-	-	-	-	-	-	-	-	-
300443	Workforce Rel & Safety SPS E-Final	-	-	-	-	-	-	-	-	-	-
300461	Inf&Wise-Final	-	-	-	-	-	-	-	-	-	-
300473	Customer Solutions SPS E-Final	-	-	-	-	-	-	-	-	-	-
300477	Contact Center SPS NUFinal	-	-	-	-	-	-	-	-	-	-
300511	Corporate Other-Final	-	-	-	147,815.51	-	-	-	-	-	-
300542	Billing SPS E Final	-	-	-	-	-	-	-	-	-	-
300552	Collection SPS E Fnl	-	-	-	-	-	-	-	-	-	-
300562	Contact Center SPS E Final	-	-	-	-	-	-	-	-	-	-
300572	CC Ops SPS E Final	-	-	-	-	-	-	-	-	-	-
300582	Customer Care Oth-Final	-	-	-	-	-	-	-	-	-	-
300592	Meter Reading SPS E Final	-	-	-	-	-	-	-	-	-	-
300612	VP CC SPS E Final	-	-	-	-	-	-	-	-	-	-
300716	SC Process and Controls-Final	-	-	-	-	-	-	-	-	-	-
300726	Supply Chain Ops-Final	-	-	-	-	-	-	-	-	-	-
300741	ES Energy Trading-Final	-	-	-	85.15	-	-	-	-	-	-
300749	ES Market Operations-Final	-	-	-	-	-	-	-	-	-	-
300755	ES Purchased Power-Final	-	-	-	-	-	-	-	-	-	-
300771	Business Cust Relations-Final	-	-	-	204,248.00	-	-	-	-	-	-
300772	CSED Director-Final	-	-	-	-	-	-	-	-	-	-
300773	SPS Regulatory Ops-Final	-	-	-	-	-	-	-	-	-	-
300774	SPS President SPS E Final	-	-	-	-	-	-	-	-	-	-
300795	CorpComm SPS E Final	-	-	-	-	-	-	-	-	-	-
300815	Revenue Req TX - NM Elec Final	-	-	-	799,728.68	-	-	-	-	-	-
300818	VP Commercial Ops-Final	-	-	-	-	-	-	-	-	-	-
300821	SPS President TX E Final	-	-	-	-	-	-	-	-	-	-
300824	Corporate Dev SPS Final	-	-	-	35,779.03	-	-	-	-	-	-
300933	VP SPS	115,873.13	219,520.37	76,941.05	-	-	-	-	-	-	-
300944	Gen Mgr SPS-Final	-	-	-	-	-	-	-	-	-	-
301265	Riverview Plant Com	-	-	-	-	-	-	-	-	-	-
301287	Cunningham #1	-	-	-	-	-	-	-	-	-	-

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	OS Senior VP Commercial Operations	Policy & Regulatory Compliance	Property Services	PSCo President	Resource Planning	Risk Management & Audit Services	SPS President	SS Company Benefits	Strategic Revenue Initiatives	Supply Chain
201061	Albec-Penk&Ins Lbr Ld	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,590.71	\$ -	\$ -
300083	Subs Ops and Maintenance E	-	-	1,097.76	-	-	-	-	48,934.37	-	3,174.02
300087	Trans Plug & Bus Relations E	-	-	-	-	-	-	-	570,936.22	-	43.80
300096	Trans Portfil Del Des & Engrn E	-	-	101.93	-	-	-	-	292,289.56	-	1,985.97
300104	Trans Systems Operations E	-	-	71.37	-	-	-	-	106,723.93	-	186.95
300124	Transmission Field Ops	-	-	9,422.14	-	-	-	-	37,468.55	-	18,368.15
300131	Transmission Gen Corp E	-	-	355.83	-	-	-	-	1,006,132.93	-	6,219.97
300141	Cntrct & Util Serv SPS	-	-	1.54	-	-	-	-	1.99	-	5.08
300157	Design & Constr N TX	-	-	6.19	-	-	-	-	57.50	-	191.22
300247	Dist Business Operations-Final	-	-	1,153.88	-	-	-	-	9,106.84	-	2,890.42
300281	Area Engineering SPS - Final	-	-	7.10	-	-	-	-	3,254.34	-	140.96
300288	VP Gas Operations TX-NM E	-	-	2.28	-	-	-	-	21,000.39	-	111.05
300289	Sr Director Distribution Ops SPS-Final	-	-	31,216.03	-	-	-	-	70,373.23	-	43,518.85
300317	VP Gas Ops NM E	-	-	-	-	-	-	-	0.17	-	-
300328	Vegetation Management Oversight-Final	-	-	312.13	-	-	-	-	96,044.71	-	7,907.72
300365	VP Distribution Operations-Final	-	-	1,846.66	-	-	-	-	10,984.70	-	11,300.53
300366	VP Distribution Operations-Final	-	-	1,073.98	-	-	-	-	4,555.30	-	8,631.95
300370	VP Distribution Operations-Final	-	-	2,702.94	-	-	-	-	250,421.85	-	6,627.16
300390	GC SPS E Final	-	-	190.53	-	-	-	-	821,786.93	-	8,720.59
300403	Enterprise Security SPS E-Final	-	-	120.38	-	-	-	-	4,676.21	-	2,416.78
300413	Property Services-Final	-	-	9,929,918.88	-	-	-	-	138,701.11	-	5,720.50
300423	Human Resources SPS E-Final	-	-	70.39	-	-	-	-	1,082,082.35	-	2,331.39
300433	Strategy & Technical Trn-Final	-	-	21.67	-	-	-	-	5,394.99	-	742.30
300443	Workforce Rel & Safety SPS E-Final	-	-	205.95	-	-	-	-	282,182.80	-	288.51
300461	Inf&Wise-Final	-	-	-	-	-	-	-	78.82	-	-
300473	Customer Solutions SPS E-Final	-	-	-	-	-	-	-	0.19	-	-
300477	Contact Center SPS NUFinal	-	-	-	-	-	-	-	678.25	-	-
300511	Corporate Other-Final	-	-	48.95	36,147.98	-	11,756.35	(22,389.00)	194,424.89	-	757.25
300542	Billing SPS E Final	-	-	36.72	-	-	-	-	420.05	-	1,354.46
300552	Collection SPS E Fnl	-	-	5.85	-	-	-	-	75.60	-	255.04
300562	Contact Center SPS E Final	-	-	9.86	-	-	-	-	647,721.86	-	800.27
300572	CC Ops SPS E Final	-	-	-	-	-	-	-	10,556.62	-	-
300582	Customer Care Oth-Final	-	-	231.59	-	-	-	-	84,707.68	-	7,843.52
300592	Meter Reading SPS E Final	-	-	41.37	-	-	-	-	34,235.79	-	1,621.32
300612	VP CC SPS E Final	-	-	-	-	-	-	-	10,965.41	-	21.16
300716	SC Process and Controls-Final	-	-	9.05	-	-	-	-	52,463.37	-	17,367.65
300726	Supply Chain Ops-Final	-	-	0.36	-	-	262,294.89	-	0.33	-	1.13
300741	ES Energy Trading-Final	2,893,861.12	-	10.23	-	-	-	-	902,129.76	-	793.58
300749	ES Market Operations-Final	356,581.84	-	-	-	-	-	-	168,918.40	-	-
300755	ES Purchased Power-Final	-	-	-	-	-	-	-	90,044.29	-	-
300771	Business Cust Relations-Final	-	-	-	-	-	-	-	206.16	-	590.91
300772	CSED Director-Final	-	-	424.82	-	-	-	-	31.29	-	85.79
300773	SPS Regulatory Ops-Final	-	173,686.35	135.86	-	-	-	-	65,650.69	-	362.02
300774	SPS President SPS E Final	-	-	14.15	-	-	-	-	4,275.67	-	313.98
300795	CorpComm SPS E Final	-	-	39.81	-	-	-	-	188,982.04	-	1,073.81
300815	Revenue Req TX - NM Elec Final	13,096.45	409,439.50	6.62	-	-	-	-	511,501.14	-	230.30
300818	VP Commercial Ops-Final	-	-	-	-	-	-	-	7,526.98	-	-
300821	SPS President TX E Final	-	-	401.79	-	-	-	-	6,196.09	-	569.25
300824	Corporate Dev SPS Final	-	-	-	-	-	-	-	15,133.87	-	-
300933	VP SPS	-	-	948.55	-	178.70	-	-	2,448,380.83	-	6,131.25
300944	Gen Mgr SPS-Final	-	-	-	-	-	-	-	484,400.71	-	-
301265	Review Plant Com	-	-	0.44	-	-	-	-	0.59	-	1.05
301287	Cunningham #1	-	-	130.18	-	-	-	-	763.10	-	1,337.77

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	Tax Services	Transmission & Substations	Treasurer	Vegetation Management & Pole Program	VP Distribution Operations	Workforce Relations & Safety	Per Book - Update Period
201061	Alloc-Pen&Ins Lbr Ld	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,590.71
300083	Subs Ops and Maintenance E	-	92,798.13	-	-	-	-	\$ 158,140.86
300087	Trans Phng & Bus Relations E	-	1,311,835.06	-	-	-	-	\$ 1,882,815.08
300096	Trans Portfl Del Des & Engr E	-	827,291.87	-	-	-	-	\$ 1,138,538.04
300104	Trans Systems Operations E	-	242,070.51	-	-	-	-	\$ 349,052.76
300124	Transmission Field Ops	-	72,473.39	-	-	-	-	\$ 137,732.23
300131	Transmission Gen Corp E	-	3,001,563.42	-	-	-	-	\$ 5,541,477.67
300141	Caret & Util Serv SPS	-	-	-	-	-	-	\$ 8.61
300157	Design & Constr N TX	-	-	-	-	-	-	\$ 254.91
300247	Dist Business Operations-Final	-	-	-	-	-	-	\$ 41,100.14
300281	Area Engineering SPS - Final	-	-	-	-	-	-	\$ 30,277.16
300288	VP Gas Operations TX-NM E	-	-	-	-	-	-	\$ 84,562.93
300289	Sr Director Distribution Ops SPS-Final	-	-	-	-	115,777.78	-	\$ 340,574.48
300317	VP Gas Ops NM E	-	-	-	-	-	-	\$ 0.17
300328	Vegetation Management Oversight-Final	-	-	-	349,493.57	-	-	\$ 452,950.44
300365	VP Distribution Operations-Final	-	-	-	-	9,714.80	-	\$ 40,707.91
300366	VP Distribution Operations-Final	-	-	-	-	-	-	\$ 14,261.23
300370	VP Distribution Operations-Final	-	-	-	-	206.16	-	\$ 2,045,345.14
300390	GC SPS E Final	-	-	-	-	-	-	\$ 2,863,752.92
300403	Enterprise Security SPS E-Final	-	-	-	-	-	-	\$ 454,372.11
300413	Property Services-Final	-	-	-	-	-	-	\$ 10,074,340.49
300423	Human Resources SPS E-Final	-	-	-	-	-	-	\$ 4,117,902.17
300433	Strategy & Technical Trn-Final	-	-	-	-	10.86	-	\$ 141,651.30
300443	Wrkforce Rel & Safety SPS E-Final	-	-	-	-	-	-	\$ 926,993.21
300461	Info Wise-Final	-	-	-	-	-	-	\$ 78.82
300473	Customer Solutions SPS E-Final	-	-	-	-	-	-	\$ 0.19
300477	Contact Center SPS NUFinal	-	-	-	-	-	-	\$ 678.25
300511	Corporate Other-Final	-	-	-	-	-	-	\$ 1,191,045.09
300542	Billing SPS E Final	-	-	-	-	-	96,772.54	\$ 3,883.86
300552	Collection SPS E Fnl	-	-	-	-	-	-	\$ 336.49
300562	Contact Center SPS E Final	-	-	-	-	-	-	\$ 2,336,746.75
300572	CC Ops SPS E Final	-	-	-	-	-	-	\$ 37,090.92
300582	Customer Care Oth-Final	-	-	-	-	-	-	\$ 4,102,660.16
300592	Meter Reading SPS E Final	-	-	-	-	-	-	\$ 1,169,404.91
300612	VP CC SPS E Final	-	-	-	-	-	-	\$ 37,388.08
300716	SC Process and Controls-Final	-	-	-	-	-	-	\$ 260,899.93
300726	Supply Chain Ops-Final	-	-	-	-	-	-	\$ 1,638.25
300741	ES Energy Trading-Final	-	-	-	-	-	-	\$ 4,088,401.19
300749	ES Market Operations-Final	-	-	-	-	-	-	\$ 525,500.24
300755	ES Purchased Power-Final	-	-	-	-	-	-	\$ 294,292.29
300771	Business Cust Relations-Final	-	-	-	-	-	-	\$ 1,221.89
300772	CSED Director-Final	-	-	-	-	-	-	\$ 176.86
300773	SPS Regulatory Ops-Final	-	-	-	-	-	-	\$ 240,004.90
300774	SPS President SPS E Final	-	-	-	-	-	-	\$ 4,603.80
300795	CorpComm SPS E Final	-	-	-	-	-	-	\$ 1,725,153.58
300815	Revenue Req TX - NM Elec Final	-	-	-	-	-	-	\$ 1,720,906.24
300818	VP Commercial Ops-Final	-	-	-	-	-	-	\$ 20,623.43
300821	SPS President TX E Final	-	-	-	-	-	-	\$ 7,167.13
300824	Corporate Dev SPS Final	-	-	-	-	-	-	\$ 50,912.90
300933	VP SPS	-	-	-	-	-	-	\$ 11,344,047.51
300944	Gen Mgr SPS-Final	-	-	-	-	-	-	\$ 1,613,842.76
301265	Riverview Plant Com	-	-	-	-	-	-	\$ 2.08
301287	Cunningham #1	-	-	-	-	-	-	\$ 2,231.05

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer & Innovations Office	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary	Corporate Strategy & Communication
301288	Cunningham #2	-	-	-	-	-	-	-	-	-	-
301289	Cunningham #3	-	-	-	-	-	-	-	-	-	-
301290	Cunningham #4	-	-	-	-	-	-	-	-	-	-
301291	Cunningham 1&2 Com	-	-	-	-	-	-	-	-	-	-
301292	Cunningham 3&4 Com	-	-	-	-	-	-	-	-	-	-
301294	Maddox #1	-	-	-	-	-	-	-	-	-	-
301296	Maddox #3	-	-	-	-	-	-	-	-	-	-
301297	Maddox 2&3 Com	-	-	-	-	-	-	-	-	-	-
301298	Maddox Com	-	-	-	-	-	-	-	-	-	-
301299	Gen Mgr TX / NM	-	-	-	-	-	-	-	-	-	-
301300	Harrington #1	-	-	-	-	-	-	-	-	-	-
301301	Harrington #2	-	-	-	-	-	-	-	-	-	-
301302	Harrington #3	-	-	-	-	-	-	-	-	-	-
301304	Harrington Com	-	415.08	-	-	-	-	-	-	-	-
301305	Nichols #1	-	-	-	-	-	-	-	-	-	-
301306	Nichols #2	-	-	-	-	-	-	-	-	-	-
301307	Nichols #3	-	-	-	-	-	-	-	-	-	-
301308	Nichols Com	-	-	-	-	-	-	-	-	-	-
301309	Jon #1	-	-	-	-	-	-	-	-	-	-
301310	Jon #2	-	-	-	-	-	-	-	-	-	-
301311	Jon #3	-	-	-	-	-	-	-	-	-	-
301312	Jon #4	-	-	-	-	-	-	-	-	-	-
301313	Jon Com	-	-	-	-	-	-	-	-	-	-
301315	Moore County Com	-	-	-	-	-	-	-	-	-	-
301316	Quay Cty Com	-	-	-	-	-	-	-	-	-	-
301317	Quay Cty Unit 1	-	-	-	-	-	-	-	-	-	-
301318	Quay Cty Unit 2	-	-	-	-	-	-	-	-	-	-
301319	Plant X #1	-	-	-	-	-	-	-	-	-	-
301320	Plant X #2	-	-	-	-	-	-	-	-	-	-
301321	Plant X #3	-	-	-	-	-	-	-	-	-	-
301322	Plant X #4	-	-	-	-	-	-	-	-	-	-
301323	Plant X Com	-	-	-	-	-	-	-	-	-	-
301324	Tolk #1	-	-	-	-	-	-	-	-	-	-
301325	Tolk #2	-	-	-	-	-	-	-	-	-	-
301327	Tolk Com	-	-	-	-	-	-	-	-	-	-
301365	Benefits Final	-	-	-	-	-	-	-	-	-	-
301370	CEO SPS Exec Mgmt Final	553,561.77	(760.60)	1,086,685.49	808,994.40	-	-	-	(23,017.13)	29,889.10	8,529.19
301395	Employee Communications-Final	-	-	105.31	-	-	-	-	-	-	179,912.09
301399	Shareholder Relations-Final	-	-	-	-	-	-	-	-	1,309.43	-
301407	Cunningham Common-Final	-	-	-	-	-	-	-	-	-	-
301419	Env Air Water Waste-Final	-	-	-	-	-	-	-	-	-	-
301428	Audit Services SPS Final	-	-	-	-	-	-	-	-	-	-
301432	Cash Management-Final	-	-	-	-	-	-	-	-	-	-
301436	Treas Fin Pol & Fst SPS Final	-	-	-	-	-	-	-	-	-	-
301440	Tax Services SPS Final	-	-	-	-	-	-	-	-	-	-
301444	Treasurer-Final	-	13,282.31	-	-	-	-	-	-	-	-
301455	Controller SPS Final	-	-	-	-	-	1,641,406.05	-	-	-	-
301464	Corporate Controller-Final	-	-	-	-	-	37,507.50	-	-	-	-
301476	Financial Ops Other SPS Fin	-	899,960.68	-	-	100,167.83	1,844,649.06	-	1,406,923.38	-	-
301480	Treas Hazard Ins SPS Final	-	21,155.64	46.31	-	-	-	-	-	-	-
301492	Revenue Req TX Elec Final	-	-	-	-	-	-	-	-	-	-
301493	Revenue Req NM Elec Final	-	-	-	-	-	-	-	-	-	-
301512	Financial Planning SPS Final	-	-	-	-	-	-	-	-	-	-

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	Enterprise Security	Enterprise Training	ES Business Operations	ES Engineering & Construction	ES Environmental	ES Performance Optimization
301288	Cunningham #2	-	-	-	-	-	-	-	-	-	-
301289	Cunningham #3	-	-	-	-	-	-	-	-	-	-
301290	Cunningham #4	-	-	-	-	-	-	-	-	-	-
301291	Cunningham 1&2 Com	-	-	-	-	-	-	-	-	-	-
301292	Cunningham 3&4 Com	-	-	-	-	-	-	-	-	-	-
301294	Maddox #1	-	-	-	-	-	-	-	-	-	-
301296	Maddox #3	-	-	-	-	-	-	-	-	-	-
301297	Maddox 2&3 Com	-	-	-	-	-	-	-	-	-	-
301298	Maddox Com	-	-	-	-	-	-	-	-	-	-
301299	Gen Mgr TX / NM	-	-	-	-	-	-	-	-	297.00	-
301300	Harrington #1	-	-	-	-	-	-	-	-	-	-
301301	Harrington #2	-	-	-	-	-	-	-	-	-	-
301302	Harrington #3	-	-	-	-	-	-	-	-	-	-
301304	Harrington Com	-	-	-	-	-	-	-	-	-	-
301305	Nichols #1	-	-	-	-	-	-	-	-	-	-
301306	Nichols #2	-	-	-	-	-	-	-	-	-	-
301307	Nichols #3	-	-	-	-	-	-	-	-	-	-
301308	Nichols Com	-	-	-	-	-	-	-	-	-	-
301309	Jon #1	-	-	-	-	-	-	-	-	-	-
301310	Jon #2	-	-	-	-	-	-	-	-	-	-
301311	Jon #3	-	-	-	-	-	-	-	-	-	-
301312	Jon #4	-	-	-	-	-	-	-	-	-	-
301313	Jon Com	-	-	-	-	-	-	-	-	-	-
301315	Moore County Com	-	-	-	-	-	-	-	-	-	-
301316	Quay Cty Com	-	-	-	-	-	-	-	-	-	-
301317	Quay Cty Unit 1	-	-	-	-	-	-	-	-	-	-
301318	Quay Cty Unit 2	-	-	-	-	-	-	-	-	-	-
301319	Plant X #1	-	-	-	-	-	-	-	-	-	-
301320	Plant X #2	-	-	-	-	-	-	-	-	-	-
301321	Plant X #3	-	-	-	-	-	-	-	-	-	-
301322	Plant X #4	-	-	-	-	-	-	-	-	-	-
301323	Plant X Com	-	-	-	-	-	-	-	-	-	-
301324	Tolk #1	-	-	-	-	-	-	-	-	-	-
301325	Tolk #2	-	-	-	-	-	-	-	-	-	-
301327	Tolk Com	-	-	-	-	-	-	-	-	-	-
301365	Benefits Final	-	-	-	-	-	-	-	-	-	-
301370	CEO SPS Exec Mgmt Final	-	-	-	-	-	-	-	-	-	-
301395	Employee Communications-Final	-	-	-	-	-	-	-	-	-	-
301399	Shareholder Relations-Final	-	-	-	-	-	-	-	-	-	-
301407	Cunningham Common-Final	-	-	-	-	-	-	-	-	-	-
301419	Env Air Water Waste-Final	-	-	-	-	-	-	-	-	-	-
301428	Audit Services SPS Final	-	-	-	-	-	-	-	-	-	-
301432	Cash Management-Final	-	-	-	-	-	-	-	-	-	-
301436	Treas Fin Pol & Fst SPS Final	-	-	-	-	-	-	-	-	-	-
301440	Tax Services SPS Final	-	-	-	-	-	-	-	-	-	-
301444	Treasurer-Final	-	-	-	-	-	-	-	-	-	-
301455	Controller SPS Final	-	-	-	-	-	-	-	-	-	-
301464	Corporate Controller-Final	-	-	-	-	-	-	-	-	-	-
301476	Financial Ops Other SPS Fin	-	-	-	-	-	-	-	-	-	-
301480	Treas Hazard Ins SPS Final	-	-	-	-	-	-	-	-	-	-
301492	Revenue Req TX Elec Final	-	-	-	-	-	-	-	-	-	-
301493	Revenue Req NM Elec Final	-	-	-	-	-	-	-	-	-	-
301512	Financial Planning SPS Final	-	-	-	-	-	-	-	-	-	-

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	ES VP Energy Supply	ES VP Operations	ES Wind	Finance & Corporate Development	Gas Operations	GC Claims	GC Legal Services	Human Resources	Investor Relations	Marketing
301288	Cunningham #2	-	-	-	-	-	-	-	-	-	-
301289	Cunningham #3	-	-	-	-	-	-	-	-	-	-
301290	Cunningham #4	-	-	-	-	-	-	-	-	-	-
301291	Cunningham 1&2 Com	-	-	-	-	-	-	-	-	-	-
301292	Cunningham 3&4 Com	-	-	-	-	-	-	-	-	-	-
301294	Maddox #1	-	-	-	-	-	-	-	-	-	-
301296	Maddox #3	-	-	-	-	-	-	-	-	-	-
301297	Maddox 2&3 Com	-	-	-	-	-	-	-	-	-	-
301298	Maddox Com	-	-	-	-	-	-	-	-	-	-
301299	Gen Mgr TX / NM	-	-	-	-	-	-	-	-	-	-
301300	Harrington #1	-	-	-	-	-	-	-	-	-	-
301301	Harrington #2	-	-	-	-	-	-	-	-	-	-
301302	Harrington #3	-	-	-	-	-	-	-	-	-	-
301304	Harrington Com	-	-	-	-	-	-	-	-	-	-
301305	Nichols #1	-	-	-	-	-	-	-	-	-	-
301306	Nichols #2	-	-	-	-	-	-	-	-	-	-
301307	Nichols #3	-	-	-	-	-	-	-	-	-	-
301308	Nichols Com	-	-	-	-	-	-	-	-	-	-
301309	Jon #1	-	-	-	-	-	-	-	-	-	-
301310	Jon #2	-	-	-	-	-	-	-	-	-	-
301311	Jon #3	-	-	-	-	-	-	-	-	-	-
301312	Jon #4	-	-	-	-	-	-	-	-	-	-
301313	Jon Com	-	-	-	-	-	-	-	-	-	-
301315	Moore County Com	-	-	-	-	-	-	-	-	-	-
301316	Quay Cty Com	-	-	-	-	-	-	-	-	-	-
301317	Quay Cty Unit 1	-	-	-	-	-	-	-	-	-	-
301318	Quay Cty Unit 2	-	-	-	-	-	-	-	-	-	-
301319	Plant X #1	-	-	-	-	-	-	-	-	-	-
301320	Plant X #2	-	-	-	-	-	-	-	-	-	-
301321	Plant X #3	-	93,075.84	-	-	-	-	-	-	-	-
301322	Plant X #4	-	-	-	-	-	-	-	-	-	-
301323	Plant X Com	-	-	-	-	-	-	-	-	-	-
301324	Tolk #1	-	-	-	-	-	-	-	-	-	-
301325	Tolk #2	-	-	-	-	-	-	-	-	-	-
301327	Tolk Com	-	-	-	-	-	-	-	-	-	-
301365	Benefits Final	-	-	-	-	-	-	-	-	-	-
301370	CEO SPS Exec Mgmt Final	-	100,624.42	-	-	-	-	-	-	-	-
301395	Employee Communications-Final	-	-	-	-	-	-	-	-	-	-
301399	Shareholder Relations-Final	-	-	-	-	-	-	-	-	-	-
301407	Cunningham Common-Final	-	-	-	-	-	-	-	-	-	-
301419	Env Air Water Waste-Final	-	-	-	-	-	-	-	-	-	-
301428	Audit Services SPS Final	-	-	-	-	-	-	-	-	-	-
301432	Cash Management-Final	-	-	-	-	-	-	-	-	-	-
301436	Treas Fin Pol & Fst SPS Final	-	-	-	-	-	-	-	-	-	-
301440	Tax Services SPS Final	-	-	-	-	-	-	-	-	-	-
301444	Treasurer-Final	-	-	-	-	-	-	-	-	-	-
301455	Controller SPS Final	-	-	-	-	-	-	-	-	-	-
301464	Corporate Controller-Final	-	-	-	-	-	-	-	-	-	-
301476	Financial Ops Other SPS Fin	-	-	-	-	-	-	-	-	-	-
301480	Treas Hazard Ins SPS Final	-	-	-	-	-	-	-	-	-	-
301492	Revenue Req TX Elec Final	-	-	-	-	-	-	-	-	-	-
301493	Revenue Req NM Elec Final	-	-	-	-	-	-	-	-	-	-
301512	Financial Planning SPS Final	-	-	-	-	-	-	-	-	-	-
					34,094.92						
					22,734.41						
					(714.13)					232,743.11	
					880,639.66						
					135,569.83						
					117,081.22						
					95,853.37						
					343,977.52						

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	OS Senior VP Commercial Operations	Policy & Regulatory Compliance	Property Services	PSCo President	Resource Planning	Risk Management & Audit Services	SPS President	SS Company Benefits	Strategic Revenue Initiatives	Supply Chain
301288	Cunningham #2	-	-	201.20	-	-	-	-	1,215.27	-	1,777.75
301289	Cunningham #3	-	-	1.28	-	-	-	-	43.05	-	6.01
301290	Cunningham #4	-	-	15.64	-	-	-	-	106.70	-	301.40
301291	Cunningham 1&2 Com	-	-	94.96	-	-	-	-	1,668.72	-	824.34
301292	Cunningham 3&4 Com	-	-	55.14	-	-	-	-	187.29	-	121.60
301294	Maddox #1	-	-	133.23	-	-	-	-	1,125.46	-	1,021.79
301296	Maddox #3	-	-	1.07	-	-	-	-	19.96	-	2.16
301297	Maddox 2&3 Com	-	-	-	-	-	-	-	61.63	-	-
301298	Maddox Com	-	-	290.77	-	-	-	-	1,335.13	-	1,157.12
301299	Gen Mgr TX / NM	-	-	43.90	-	-	-	-	696.37	-	138.84
301300	Harrington #1	-	-	794.04	-	-	-	-	2,199.11	-	4,848.76
301301	Harrington #2	-	-	1,373.09	-	-	-	-	3,765.61	-	6,971.75
301302	Harrington #3	-	-	673.81	-	-	-	-	1,556.71	-	2,951.17
301304	Harrington Com	-	-	2,360.57	-	-	-	-	8,072.32	-	9,246.11
301305	Nichols #1	-	-	218.69	-	-	-	-	902.54	-	1,946.21
301306	Nichols #2	-	-	21.39	-	-	-	-	189.90	-	228.34
301307	Nichols #3	-	-	113.19	-	-	-	-	599.87	-	1,011.07
301308	Nichols Com	-	-	585.72	-	-	-	-	5,246.11	-	7,918.67
301309	Jon #1	-	-	286.58	-	-	-	-	536.93	-	871.31
301310	Jon #2	-	-	115.54	-	-	-	-	404.03	-	749.28
301311	Jon #3	-	-	33.42	-	-	-	-	369.21	-	752.88
301312	Jon #4	-	-	30.13	-	-	-	-	118.00	-	118.00
301313	Jon Com	-	-	1,682.57	-	-	-	-	5,242.03	-	6,288.98
301315	Moore County Com	-	-	-	-	-	-	-	0.19	-	0.56
301316	Quay Cty Com	-	-	1.54	-	-	-	-	10.15	-	21.77
301317	Quay Cty Unit 1	-	-	20.15	-	-	-	-	87.46	-	144.29
301318	Quay Cty Unit 2	-	-	1.74	-	-	-	-	9.59	-	18.85
301319	Plant X #1	-	-	106.26	-	-	-	-	(268.28)	-	(824.90)
301320	Plant X #2	-	-	249.72	-	-	-	-	522.06	-	1,003.77
301321	Plant X #3	-	-	269.68	-	-	-	-	10,795.87	-	(6,660.08)
301322	Plant X #4	-	-	206.07	-	-	-	-	665.03	-	1,272.81
301323	Plant X Com	-	-	527.55	-	-	-	-	3,965.43	-	5,199.19
301324	Tolk #1	-	-	556.37	-	-	-	-	2,242.74	-	3,784.47
301325	Tolk #2	-	-	998.34	-	-	-	-	2,396.22	-	3,850.81
301327	Tolk Com	-	-	2,383.75	-	-	-	-	7,569.32	-	9,866.54
301365	Benefits Final	-	-	-	-	-	-	-	32,731.65	-	-
301370	CEO SPS Exec Mgmt Final	126,698.39	-	241.00	102,710.74	-	117,603.72	-	9,465,905.95	-	3,852.84
301395	Employee Communications-Final	-	-	0.90	-	-	-	-	67,087.48	-	75.18
301399	Shareholder Relations-Final	-	-	0.32	-	-	-	-	1.87	-	5.74
301407	Cunningham Common-Final	-	-	510.80	-	-	-	-	441.44	-	725.41
301419	Env Air Water Waste-Final	-	-	155.00	-	-	-	-	75.70	-	217.04
301428	Audit Services SPS Final	-	-	18.88	-	-	271,341.71	-	100,306.96	-	331.17
301432	Cash Management-Final	-	-	-	-	-	-	-	-	-	-
301436	Treas Fin Pol & Fst SPS Final	-	-	-	-	-	-	-	-	-	-
301440	Tax Services SPS Final	-	-	6.73	-	-	-	-	10,027.28	-	255.48
301444	Treasurer-Final	-	-	2.23	-	-	-	-	67,992.48	-	134.21
301455	Controller SPS Final	-	-	39.58	-	-	-	-	117,724.44	-	356.24
301464	Corporate Controller-Final	240,271.33	-	43.32	-	145,419.22	27.07	-	731,847.57	-	1,473.81
301476	Financial Ops Other SPS Fin	-	-	165.75	-	-	-	-	259,200.70	-	6,626.34
301480	Treas Hazard Ins SPS Final	-	-	-	-	-	-	-	1,113,982.74	-	612.46
301492	Revenue Req TX Elec Final	-	-	14.79	-	-	313,803.72	-	245,687.00	-	-
301493	Revenue Req NM Elec Final	-	-	-	-	-	-	-	51,695.33	-	-
301512	Financial Planning SPS Final	-	-	14.73	-	-	-	-	46,465.82	-	-
									138,466.54	-	121.52

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	Tax Services	Transmission & Substations	Treasurer	Vegetation Management & Pole Program	VP Distribution Operations	Workforce Relations & Safety	Per Book - Update Period
301288	Cunningham #2	-	-	-	-	-	-	3,194.22
301289	Cunningham #3	-	-	-	-	-	-	50.34
301290	Cunningham #4	-	-	-	-	-	-	423.74
301291	Cunningham 1&2 Com	-	-	-	-	-	-	2,588.02
301292	Cunningham 3&4 Com	-	-	-	-	-	-	364.03
301294	Maddox #1	-	-	-	-	-	-	2,280.48
301296	Maddox #3	-	-	-	-	-	-	23.19
301297	Maddox 2&3 Com	-	-	-	-	-	-	61.63
301298	Maddox Com	-	-	-	-	-	-	2,783.02
301299	Gen Mgr TX / NM	-	-	-	-	-	-	1,176.11
301300	Harrington #1	-	-	-	-	-	-	7,841.91
301301	Harrington #2	-	-	-	-	-	-	12,110.45
301302	Harrington #3	-	-	-	-	-	-	5,181.69
301304	Harrington Com	-	-	-	-	-	-	20,094.08
301305	Nichols #1	-	-	-	-	-	-	3,067.44
301306	Nichols #2	-	-	-	-	-	-	439.63
301307	Nichols #3	-	-	-	-	-	-	1,724.13
301308	Nichols Com	-	-	-	-	-	-	13,750.50
301309	Jon #1	-	-	-	-	-	-	1,694.82
301310	Jon #2	-	-	-	-	-	-	1,268.85
301311	Jon #3	-	-	-	-	-	-	1,155.51
301312	Jon #4	-	-	-	-	-	-	266.93
301313	Jon Com	-	-	-	-	-	-	13,213.58
301315	Moore County Com	-	-	-	-	-	-	0.75
301316	Quay City Com	-	-	-	-	-	-	33.46
301317	Quay City Unit 1	-	-	-	-	-	-	251.90
301318	Quay City Unit 2	-	-	-	-	-	-	30.18
301319	Plant X #1	-	-	-	-	-	-	(986.92)
301320	Plant X #2	-	-	-	-	-	-	1,775.55
301321	Plant X #3	-	-	-	-	-	-	97,481.31
301322	Plant X #4	-	-	-	-	-	-	2,143.91
301323	Plant X Com	-	-	-	-	-	-	9,692.17
301324	Tolk #1	-	-	-	-	-	-	6,583.58
301325	Tolk #2	-	-	-	-	-	-	7,245.37
301327	Tolk Com	-	-	-	-	-	-	19,819.61
301365	Benefits Final	-	-	-	-	-	-	32,731.65
301370	CEO SPS Exce Mgmt Final	-	-	494,068.76	-	-	-	12,875,588.04
301395	Employee Communications-Final	-	-	-	-	-	-	247,180.96
301399	Shareholder Relations-Final	-	-	-	-	-	-	1,317.36
301407	Cunningham Common-Final	-	-	-	-	-	-	1,677.65
301419	Env Air Water Waste-Final	-	-	-	-	-	-	447.74
301428	Audit Services SPS Final	-	-	-	-	-	-	371,998.72
301432	Cash Management-Final	-	-	175,431.86	-	-	-	175,431.86
301436	Treas Fin Pol & Est SPS Final	-	-	18,853.25	-	-	-	28,880.53
301440	Tax Services SPS Final	175,193.31	-	-	-	-	-	243,448.00
301444	Treasurer-Final	-	-	324,707.15	-	-	-	489,945.26
301455	Controller SPS Final	-	-	-	-	-	-	2,396,383.85
301464	Corporate Controller-Final	-	-	-	-	-	-	1,583,189.50
301476	Financial Ops Other SPS Fin	418,850.33	-	-	-	-	-	6,025,950.15
301480	Treas Hazard Ins SPS Final	-	-	-	-	-	-	2,527,187.76
301492	Revenue Req TX Elec Final	-	-	1,831,499.96	-	-	-	168,776.55
301493	Revenue Req NM Elec Final	-	-	-	-	-	-	142,319.19
301512	Financial Planning SPS Final	-	-	-	-	-	-	482,580.31

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	Aviation & Travel Services	Business Systems	Chief Customer & Innovations Office	Chief Executive Officer	Chief Financial Officer	Controller	Corporate Giving	Corporate Other	Corporate Secretary	Corporate Strategy & Communication
301577	Policy & Fed Affairs SPS E-Final	-	-	-	-	-	-	-	-	-	-
301582	Meter Reading TX E-Final	-	-	-	-	-	-	-	-	-	-
301583	Meter Reading NM E-Final	-	-	-	-	-	-	-	-	-	-
301590	Operations Services-Final	-	-	-	-	-	-	-	-	-	-
301597	Strategic Transm Initiatives-Final	-	-	-	-	-	-	-	-	-	-
301599	Subs Operations & Maintenance-Final	-	-	-	-	-	-	-	-	-	-
301605	SPS President NM E-Final	-	-	-	-	-	-	-	-	-	-
301627	Networks-Final	-	4,855,588.68	-	-	-	-	-	-	-	-
301649	Property Services-Final	-	-	-	-	-	-	-	-	-	-
301656	BS-ITSD-SPS-1035	-	609,131.29	-	-	-	-	-	-	-	-
301657	Risk Mgmt SPS Final	-	-	-	-	-	-	-	-	-	-
301666	Controller SPS NU Final	-	-	-	-	-	-	-	-	-	-
301672	BS-IT Op&Infra-SPS-1035	-	579,551.09	-	-	-	-	-	-	-	-
301676	CIO Finance-Final	-	20,941,237.90	12,764.69	-	-	419.36	27,270.54	-	-	-
301680	Resource Planning SPS E-Final	-	-	-	-	-	-	-	-	-	-
301944	Co13-1031 NM E-Final	-	-	-	-	-	-	-	-	-	-
302008	Final-Expense	-	-	-	-	-	-	-	-	-	-
302036	Final-Expense	-	-	-	-	-	-	-	-	-	-
302037	Final-Expense	-	-	-	-	-	-	-	-	-	-
302041	Final-Expense	-	-	-	-	-	-	-	-	-	-
302046	Conversion JDE Delete BU's-Final	-	75.02	-	-	-	-	-	-	-	47.51
302057	Customer Solutions SPS NU-Final	-	-	-	-	-	-	-	-	-	-
302148	Transmission Syst Sustainability - Final	-	-	-	-	-	-	-	-	-	-
302149	Transmission Business Ops - Final	-	-	-	-	-	-	-	-	-	-
302154	OS Gas Resources Final	-	-	-	-	-	-	-	-	-	-
302173	SPS Wind - Hale	-	-	-	-	-	-	-	-	-	-
302257	SPS-Dist-ADMS	-	-	-	-	-	-	-	-	-	-
302261	SPS-Dist-Other	-	-	-	-	-	-	-	-	-	-
302295	Fac Alloc Final - Xcel Other	-	-	-	-	-	-	-	-	-	-
302296	Fac Alloc Final - NM E	-	-	-	-	-	-	-	-	-	-
302307	SPS Wind-Sigamore	-	-	-	-	-	-	-	-	-	-
Total		\$ 553,561.77	\$ 37,237,880.33	\$ 3,462,336.80	\$ 1,294,461.39	\$ 100,167.83	\$ 3,699,195.07	\$ 27,270.54	\$ 1,413,780.65	\$ 31,329.43	\$ 643,096.58

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

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	Customer Care	Distribution Business Operations	Distribution Electric Engineering	Distribution Planning & Performance	Enterprise Security	Enterprise Training	ES Business Operations	ES Engineering & Construction	ES Environmental	ES Performance Optimization
301577	Policy & Fed Affairs SPS E-Final	-	-	-	-	-	-	-	-	-	-
301582	Meter Reading TX E-Final	-	-	-	-	-	-	-	-	-	-
301583	Meter Reading NM E-Final	-	-	-	-	-	-	-	-	-	-
301590	Operations Services-Final	-	-	-	-	-	1,013,038.94	-	-	-	-
301597	Strategic Transm Initiatives-Final	-	-	-	-	-	-	-	-	-	-
301599	Subs Operations & Maintenance-Final	-	-	-	-	-	-	-	-	-	-
301605	SPS President NM E-Final	-	-	-	-	-	-	-	-	-	-
301627	Networks-Final	-	-	-	-	-	-	-	-	-	-
301649	Property Services-Final	-	-	-	-	-	-	-	-	-	-
301656	BS-ITSD-SPS-1035	-	-	-	-	-	-	-	-	-	-
301657	Risk Mgmt SPS Final	-	-	-	-	-	-	-	-	-	-
301666	Controller SPS NU Final	-	-	-	-	-	-	-	-	-	-
301672	BS-IT Op&Infra-SPS-1035	-	-	-	-	-	-	-	-	-	-
301676	CIO Finance-Final	-	-	-	-	3,075,189.73	-	-	-	-	-
301680	Resource Planning SPS E-Final	-	-	-	-	-	-	-	-	-	-
301944	Co13-1031 NM E-Final	-	-	-	-	-	-	-	-	-	-
302008	Final-Expense	-	-	-	-	-	-	-	-	-	-
302036	Final-Expense	-	-	-	-	3,090.92	-	-	-	-	-
302037	Final-Expense	-	-	-	-	250.89	-	-	-	-	-
302041	Final-Expense	-	-	-	-	29,681.62	-	-	-	-	-
302046	Conversion JDE Delete BU's-Final	628,306.78	-	-	-	-	-	-	-	-	-
302057	Customer Solutions SPS NU-Final	-	-	-	-	-	-	-	-	-	-
302148	Transmission Syst Sustainability - Final	-	-	-	-	-	-	-	-	-	-
302149	Transmission Business Ops - Final	-	-	-	-	-	-	-	-	-	-
302154	OS Gas Resources Final	-	-	-	-	-	-	-	-	-	-
302173	SPS Wind - Hale	-	-	-	-	-	-	-	1,186.27	-	-
302257	SPS-Dist-ADMS	-	34,138.20	-	-	-	-	-	-	-	-
302261	SPS-Dist-Other	-	198,976.77	-	-	-	-	-	-	-	-
302295	Fac Alloc Final - Xcel Other	-	-	-	-	-	-	-	-	-	-
302296	Fac Alloc Final - NM E	-	-	-	-	-	-	-	-	-	-
302307	SPS Wind-Sigamore	-	-	-	-	-	-	-	-	-	-
Total		\$ 2,428,415.42	\$ 654,364.74	\$ 230,827.52	\$ 152,962.84	\$ 3,562,776.66	\$ 1,545,270.02	\$ 556,683.51	\$ 812,242.45	\$ 2,921,566.02	\$ 2,994,080.41

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

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	ES VP Energy Supply	ES VP Operations	ES Wind	Finance & Corporate Development	Gas Operations	GC Claims	GC Legal Services	Human Resources	Investor Relations	Marketing
301577	Policy & Fed Affairs SPS E-Final	-	-	-	-	-	-	-	-	-	-
301582	Meter Reading TX E-Final	-	-	-	-	-	-	-	-	-	-
301583	Meter Reading NM E-Final	-	-	-	-	-	-	-	-	-	-
301590	Operations Services-Final	-	-	-	90,522.57	-	-	-	-	-	99,904.72
301597	Strategic Transm Initiatives-Final	-	-	-	-	-	-	-	-	-	-
301599	Subs Operations & Maintenance-Final	-	-	-	-	-	-	-	-	-	-
301605	SPS President NM E-Final	-	-	-	-	-	-	-	-	-	-
301627	Networks-Final	-	-	-	-	-	-	-	-	-	-
301649	Property Services-Final	-	-	-	-	-	-	-	-	-	-
301656	BS-ITSD-SPS-1035	-	-	-	-	-	-	-	-	-	-
301657	Risk Mgmt SPS Final	-	-	-	-	-	-	-	-	-	-
301666	Controller SPS NU Final	-	-	-	91,765.57	-	-	-	-	-	-
301672	BS-IT Op&Infra-SPS-1035	-	-	-	-	-	-	-	-	-	-
301676	CIO Finance-Final	-	(75.74)	-	-	-	-	-	-	-	-
301680	Resource Planning SPS E-Final	-	-	-	-	-	-	-	-	-	-
301944	Co13-1031 NM E-Final	-	-	-	-	-	-	-	-	-	6,640.28
302008	Final-Expense	-	-	-	-	-	-	-	-	-	-
302036	Final-Expense	-	-	-	-	-	-	-	-	-	-
302037	Final-Expense	-	-	-	-	-	-	-	-	-	-
302041	Final-Expense	-	-	-	-	-	-	-	-	-	-
302046	Conversion JDE Delete BU's-Final	-	-	-	-	-	-	-	-	-	-
302057	Customer Solutions SPS NU-Final	-	-	-	-	-	-	-	-	-	6,182.95
302148	Transmission Syst Sustainability - Final	-	-	-	-	-	-	-	-	-	798,625.26
302149	Transmission Business Ops - Final	-	-	-	-	-	-	-	-	-	-
302154	OS Gas Resources Final	-	-	-	-	-	-	-	-	-	-
302173	SPS Wind - Hale	-	-	91,661.18	-	-	-	-	-	-	-
302257	SPS-Dist-ADMS	-	-	-	-	-	-	-	-	-	-
302261	SPS-Dist-Other	-	-	-	-	-	-	-	-	-	-
302295	Fac Alloc Final - Xcel Other	-	-	-	-	-	-	-	-	-	-
302296	Fac Alloc Final - NM E	-	-	-	-	-	-	-	-	-	-
302307	SPS Wind-Sagamore	-	-	32,388.85	-	-	-	-	-	-	-
Total		\$ 115,873.13	\$ 413,144.89	\$ 200,991.08	\$ 2,999,680.35	\$ 63,449.21	\$ 159,744.41	\$ 1,861,962.47	\$ 1,771,322.39	\$ 232,743.11	\$ 938,315.38

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

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	OS Senior VP Commercial Operations	Policy & Regulatory Compliance	Property Services	PSCo President	Resource Planning	Risk Management & Audit Services	SPS President	SS Company Benefits	Strategic Revenue Initiatives	Supply Chain
301577	Policy & Fed Affairs SPS E-Final	-	131,592.63	1.99	-	-	-	-	55,046.36	-	22.72
301582	Meter Reading TX E-Final	-	-	4,559.83	-	-	-	-	4,694.31	-	8,435.42
301583	Meter Reading NM E-Final	-	-	2,934.60	-	-	-	-	2,675.70	-	5,538.92
301590	Operations Services-Final	-	-	390.66	-	100,753.92	-	-	512,452.98	129,820.99	1,453.40
301597	Strategic Transm Initiatives-Final	-	-	-	-	-	-	-	50,367.01	-	-
301599	Subs Operations & Maintenance-Final	-	-	0.76	-	-	-	-	0.46	-	1.38
301605	SPS President NM E-Final	-	-	267.78	-	-	-	-	591.65	-	384.89
301627	Networks-Final	-	-	2,989.81	-	-	-	-	56,744.33	-	38,081.24
301649	Property Services-Final	-	-	1,045,097.50	-	-	-	-	15,025.62	-	597.01
301656	BS-ITSD-SPS-1035	-	-	10.01	-	-	-	-	252,556.53	-	147.20
301657	Risk Mgmt SPS Final	-	-	-	-	-	3,433.68	-	45,013.37	-	-
301666	Controller SPS NU Final	-	-	-	-	-	-	-	528.04	-	-
301672	BS-IT Op&Infra-SPS-1035	-	-	107.01	-	-	-	-	806.18	-	2,574.57
301676	CIO Finance-Final	-	-	780.17	-	-	-	-	2,447,260.35	-	34,235.69
301680	Resource Planning SPS E-Final	-	-	0.03	-	454,713.05	-	-	202,383.91	-	109.73
301944	Co13-1031 NM E-Final	-	-	-	-	-	-	-	2,869.05	-	-
302008	Final-Expense	-	-	-	-	-	-	-	21.70	-	-
302036	Final-Expense	-	-	22.44	-	-	-	-	106.48	-	283.88
302037	Final-Expense	-	-	14.27	-	-	-	-	14.43	-	31.76
302041	Final-Expense	573,957.63	-	181.27	-	-	-	-	215,129.31	-	1,871.90
302046	Conversion JDE Delete BU's-Final	-	-	119.37	-	-	-	-	350,875.65	-	3,955.31
302057	Customer Solutions SPS NU-Final	-	-	-	-	-	-	-	97.20	-	-
302148	Transmission Syst Sustainability - Final	-	-	-	-	-	-	-	43.21	-	-
302149	Transmission Business Ops - Final	-	-	-	-	-	-	-	75,115.01	-	-
302154	OS Gas Resources Final	82,215.30	-	4.73	-	-	-	-	30,539.81	-	85.55
302173	SPS Wind - Hale	-	-	905.09	-	-	-	-	46,687.28	-	26,916.70
302257	SPS-Dist-ADMS	-	-	3.48	-	-	-	-	78.55	-	258.25
302261	SPS-Dist-Other	-	-	10.34	-	-	-	-	38,858.25	-	515.43
302295	Fac Alloc Final - Xcel Other	-	-	0.01	-	-	-	-	5.23	-	-
302296	Fac Alloc Final - NM E	-	-	383,884.77	-	-	-	-	5,503.00	-	218.25
302307	SPS Wind-Sigamore	-	-	-	-	-	-	-	12,000.93	-	-
Total		\$ 4,286,682.06	\$ 714,718.48	\$ 11,440,402.59	\$ 138,858.72	\$ 701,064.89	\$ 980,261.14	\$ (22,389.00)	\$ 27,733,562.72	\$ 129,820.99	\$ 380,474.44

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

Southwestern Public Service Company

SPS Final Cost Centers with Dollars by Affiliate Class
For the Twelve Months Ended December 31, 2020

Final Cost Center	Final Cost Center Title	Tax Services	Transmission & Substations	Treasurer	Vegetation Management & Pole Program	VP Distribution Operations	Workforce Relations & Safety	Per Book - Update Period
301577	Policy & Fed Affairs SPS E Final	-	-	-	-	-	-	\$ 186,663.70
301582	Meter Reading TX E Final	-	-	-	-	-	-	\$ 17,689.56
301583	Meter Reading NM E Final	-	-	-	-	-	-	\$ 11,149.22
301590	Operations Services-Final	-	-	-	-	-	-	\$ 1,948,338.18
301597	Strategic Transm Initiatives-Final	-	111,605.99	-	-	-	-	\$ 161,973.00
301599	Subs Operations & Maintenance-Final	-	-	-	-	-	-	\$ 2.60
301605	SPS President NM E Final	-	-	-	-	-	-	\$ 1,244.32
301627	Networks-Final	-	-	-	-	-	-	\$ 4,953,404.06
301649	Property Services-Final	-	-	-	-	-	-	\$ 1,060,720.13
301656	BS-ITSD-SPS-1035	-	-	-	-	-	-	\$ 861,845.03
301657	Risk Mgmt SPS Final	-	-	-	-	-	-	\$ 140,212.62
301666	Controller SPS NU Final	-	-	-	-	-	-	\$ 528.04
301672	BS-IT Op&Infra-SPS-1035	-	-	-	-	-	-	\$ 583,038.85
301676	CIO Finance-Final	-	-	-	-	-	-	\$ 26,511,392.79
301680	Resource Planning SPS E-Final	-	-	-	-	-	-	\$ 684,896.62
301944	Col13-1031 NM E-Final	-	-	-	-	-	-	\$ 9,509.33
302008	Final-Expense	-	-	-	-	-	-	\$ 21.70
302036	Final-Expense	-	-	-	-	-	-	\$ 3,503.72
302037	Final-Expense	-	-	-	-	-	-	\$ 311.35
302041	Final-Expense	-	-	-	-	-	-	\$ 827,004.68
302046	Conversion JDE Delete BU's-Final	-	-	-	-	-	-	\$ 1,782,004.90
302057	Customer Solutions SPS NU-Final	-	-	-	-	-	-	\$ 97.20
302148	Transmission Syst Sustainability - Final	-	134.83	-	-	-	-	\$ 178.04
302149	Transmission Business Ops - Final	-	174,107.93	-	-	-	-	\$ 249,222.94
302154	OS Gas Resources Final	-	-	-	-	-	-	\$ 112,845.39
302173	SPS Wind - Hale	-	-	-	-	-	-	\$ 167,356.52
302257	SPS-Dist-ADMS	-	-	-	-	-	-	\$ 34,478.48
302261	SPS-Dist-Other	-	-	-	-	-	-	\$ 238,360.79
302295	Fac Alloc Final - Xcel Other	-	-	-	-	-	-	\$ 5.24
302296	Fac Alloc Final - NM E	-	-	-	-	-	-	\$ 389,606.02
302307	SPS Wind-Sagamore	-	-	-	-	-	-	\$ 44,389.78
Total		\$ 594,043.64	\$ 5,833,881.13	\$ 2,844,560.98	\$ 349,493.57	\$ 125,709.60	\$ 1,325,554.92	\$ 130,636,197.27

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

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200063	Executive Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 119,395.87	\$ -	\$ -	\$ 119,395.87
419 - Interest & Dividend Income	(419,645.55)	419,645.55	-	-
426.1 - Donations	8,669.96	(8,669.96)	-	-
426.4 - Life Insurance	6,485.43	(6,485.43)	-	-
426.5 - Other Deductions	1,373.03	(1,373.03)	-	-
920 - Administrative and general salaries	10,563,122.45	-	(4,861,475.38)	5,701,647.07
921 - Office supplies and expenses	348,904.26	-	(102,273.63)	246,630.63
923 - Outside services employed	354,409.52	-	(22,865.49)	331,544.03
924 - Property insurance	7,665.41	-	(7,665.41)	-
925 - Injuries & Damages	494,345.99	-	(1,897.13)	492,448.86
926 - Employee pensions and benefits	332,870.02	-	18,066.77	350,936.79
930.1 - General advertising expenses	4.31	-	(4.31)	-
930.2 - Miscellaneous general expenses	427,250.25	-	(398,679.39)	28,570.86
931 - Rents	200,666.07	-	(193,411.87)	7,254.20
935 - Maintenance of general plant	26,953.89	-	(26,944.74)	9.15
	\$ 12,472,470.91	\$ 403,117.13	\$ (5,597,150.58)	\$ 7,278,437.46

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Aviation & Travel Services	\$ 553,453.05	\$ 108.72	\$ (538,012.92)	\$ 15,548.85
Business Systems	(760.60)	-	-	(760.60)
Chief Customer and Innovation Officer	1,088,448.96	(1,763.47)	19,794.10	1,106,479.59
Chief Executive Officer	823,750.90	(14,756.50)	(386,828.34)	422,166.06
Corporate Other	(442,662.68)	419,645.55	-	(23,017.13)
Corporate Secretary	29,906.24	(17.14)	106.57	29,995.67
Corporate Strategy and Communication	8,529.19	-	235.78	8,764.97
ES VP Operations	100,652.47	(28.05)	2,873.36	103,497.78
OS Senior VP - Commercial Operations	126,745.72	(47.33)	3,252.92	129,951.31
PSCo President	102,710.74	-	2,975.10	105,685.84
Property Services	241.00	-	0.16	241.16
Risk Management and Audit Services	117,620.50	(16.78)	1,803.31	119,407.03
SS Company Benefits	9,465,905.95	-	(4,703,418.87)	4,762,487.08
Supply Chain	3,860.71	(7.87)	68.26	3,921.10
Treasurer	494,068.76	-	-	494,068.76
\$	12,472,470.91	\$ 403,117.13	\$ (5,597,150.58)	\$ 7,278,437.46

Primary Activities for Allocating Cost Center 200063:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200064	Shareholder Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 0.21	\$ -	\$ -	\$ 0.21
426.4 - Life Insurance	0.02	(0.02)	-	-
426.5 - Other Deductions	5.02	(5.02)	-	-
920 - Administrative and general salaries	4.88	-	0.11	4.99
921 - Office supplies and expenses	590.98	-	-	590.98
923 - Outside services employed	719.97	-	-	719.97
925 - Injuries & Damages	(0.02)	-	-	(0.02)
926 - Employee pensions and benefits	1.06	-	0.09	1.15
931 - Rents	0.28	-	-	0.28
	<u>\$ 1,322.40</u>	<u>\$ (5.04)</u>	<u>\$ 0.20</u>	<u>\$ 1,317.56</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Corporate Secretary	\$ 1,314.41	\$ (4.98)	\$ -	\$ 1,309.43
Property Services	0.32	-	-	0.32
SS Company Benefits	1.87	-	0.07	1.94
Supply Chain	5.80	(0.06)	0.13	5.87
	\$ 1,322.40	\$ (5.04)	\$ 0.20	\$ 1,317.56

Primary Activities for Allocating Cost Center 200064:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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

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

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200065	Investor Relations Corporate Governance			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 7,197.92	\$ -	\$ -	\$ 7,197.92
426.4 - Life Insurance	0.97	(0.97)	-	-
426.5 - Other Deductions	8.58	(8.58)	-	-
920 - Administrative and general salaries	87,294.08	-	1,843.96	89,138.04
921 - Office supplies and expenses	107,268.47	-	(0.09)	107,268.38
923 - Outside services employed	3,018.55	-	-	3,018.55
925 - Injuries & Damages	(768.80)	-	-	(768.80)
926 - Employee pensions and benefits	22,119.16	-	4,299.32	26,418.48
930.1 - General advertising expenses	1.06	-	(1.06)	-
930.2 - Miscellaneous general expenses	48,660.91	-	-	48,660.91
931 - Rents	20.25	-	-	20.25
935 - Maintenance of general plant	0.88	-	-	0.88
	\$ 274,822.03	\$ (9.55)	\$ 6,142.12	\$ 280,954.60

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Investor Relations	\$ 232,753.50	\$ (10.39)	\$ 2,223.03	\$ 234,966.14
Property Services	24.55	-	0.01	24.56
SS Company Benefits	41,250.95	-	3,905.53	45,156.48
Supply Chain	793.03	0.84	13.55	807.42
	\$ 274,822.03	\$ (9.55)	\$ 6,142.12	\$ 280,954.60

Primary Activities for Allocating Cost Center 200065:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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

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

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200066	Accounting, Reporting & Tax Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 117,612.99	\$ -	\$ -	\$ 117,612.99
426.1 - Donations	323.48	(323.48)	-	-
426.3 - Penalties	1,532.56	(1,532.56)	-	-
426.4 - Life Insurance	3.66	(3.66)	-	-
426.5 - Other Deductions	1,754.34	(1,754.34)	-	-
431 - Other Interest Expense	52,731.22	(52,731.22)	-	-
920 - Administrative and general salaries	1,598,715.27	-	36,034.12	1,634,749.39
921 - Office supplies and expenses	50,565.95	-	(446.21)	50,119.74
923 - Outside services employed	619,107.60	-	-	619,107.60
925 - Injuries & Damages	(1,640.76)	-	-	(1,640.76)
926 - Employee pensions and benefits	317,643.31	-	30,420.83	348,064.14
930.1 - General advertising expenses	3.26	-	(3.26)	-
931 - Rents	83.25	-	-	83.25
935 - Maintenance of general plant	4.07	-	-	4.07
	\$ 2,758,440.20	\$ (56,345.26)	\$ 66,005.48	\$ 2,768,100.42

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Financial Officer	\$ 100,796.15	\$ (628.32)	\$ 2,655.18	\$ 102,823.01
Controller	1,323,235.92	(918.67)	20,245.98	1,342,563.23
Corporate Other	52,707.41	(52,731.22)	-	(23.81)
Finance & Corporate Development	550,489.70	(1,998.38)	16,055.16	564,546.48
Property Services	102.69	-	0.07	102.76
SS Company Benefits	629,145.70	-	24,359.40	653,505.10
Supply Chain	4,620.66	1.46	98.41	4,720.53
Tax Services	97,341.97	(70.13)	2,591.29	99,863.13
	\$ 2,758,440.20	\$ (56,345.26)	\$ 66,005.48	\$ 2,768,100.42

Primary Activities for Allocating Cost Center 200066:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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

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

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200067	Audit Services Corporate Governance			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 17,095.21	\$ -	\$ -	\$ 17,095.21
426.4 - Life Insurance	3.41	(3.41)	-	-
426.5 - Other Deductions	90.63	(90.63)	-	-
920 - Administrative and general salaries	231,835.84	-	5,344.63	237,180.47
921 - Office supplies and expenses	5,219.72	-	(35.96)	5,183.76
923 - Outside services employed	28,310.37	-	-	28,310.37
925 - Injuries & Damages	(96.59)	-	-	(96.59)
926 - Employee pensions and benefits	45,543.76	-	3,923.41	49,467.17
930.1 - General advertising expenses	0.56	-	(0.56)	-
930.2 - Miscellaneous general expenses	165.08	-	(165.08)	-
931 - Rents	15.36	-	-	15.36
935 - Maintenance of general plant	0.73	-	-	0.73
	\$ 328,184.08	\$ (94.04)	\$ 9,066.45	\$ 337,156.49

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Property Services	\$ 18.88	\$ -	\$ 0.01	\$ 18.89
Risk Management and Audit Services	238,890.01	(93.08)	5,954.24	244,751.17
SS Company Benefits	88,943.06	-	3,104.99	92,048.05
Supply Chain	332.13	(0.96)	7.20	338.37
	\$ 328,184.08	\$ (94.04)	\$ 9,066.45	\$ 337,156.49

Primary Activities for Allocating Cost Center 200067:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200068	Corporate Finance, Treasury & Cash Management Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 22,199.13	\$ -	\$ -	\$ 22,199.13
419 - Interest & Dividend Income	(359.53)	359.53	-	-
426.4 - Life Insurance	0.35	(0.35)	-	-
426.5 - Other Deductions	250.42	(250.42)	-	-
920 - Administrative and general salaries	298,169.08	-	6,788.93	304,958.01
921 - Office supplies and expenses	96,325.88	-	(46.78)	96,279.10
923 - Outside services employed	13,070.70	-	-	13,070.70
925 - Injuries & Damages	(219.14)	-	-	(219.14)
926 - Employee pensions and benefits	60,397.81	-	5,433.72	65,831.53
931 - Rents	1.72	-	-	1.72
935 - Maintenance of general plant	0.08	-	-	0.08
	\$ 489,836.50	\$ 108.76	\$ 12,175.86	\$ 502,121.12

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 13,282.31	\$ -	\$ 18.13	\$ 13,300.44
Corporate Other	(359.53)	359.53	-	-
Finance & Corporate Development	34,094.92	-	875.57	34,970.49
Property Services	2.23	-	0.00	2.23
SS Company Benefits	117,724.44	-	4,337.97	122,062.41
Supply Chain	134.63	(0.42)	2.78	136.99
Treasurer	324,957.50	(250.35)	6,941.41	331,648.56
	\$ 489,836.50	\$ 108.76	\$ 12,175.86	\$ 502,121.12

Primary Activities for Allocating Cost Center 200068:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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

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

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200069	Risk Management Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,042.20	\$ -	\$ -	\$ 3,042.20
920 - Administrative and general salaries	47,109.27	-	1,019.57	48,128.84
921 - Office supplies and expenses	1,282.98	-	(4.56)	1,278.42
925 - Injuries & Damages	117,757.06	-	-	117,757.06
926 - Employee pensions and benefits	9,852.86	-	944.52	10,797.38
	<u>\$ 179,044.37</u>	<u>\$ -</u>	<u>\$ 1,959.53</u>	<u>\$ 181,003.90</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Risk Management and Audit Services	\$ (1,894.70)	\$ -	\$ (61.23)	\$ (1,955.93)
SS Company Benefits	19,277.12	-	744.44	20,021.56
Treasurer	161,661.95	-	1,276.32	162,938.27
	\$ 179,044.37	\$ -	\$ 1,959.53	\$ 181,003.90

Primary Activities for Allocating Cost Center 200069:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200070	Corporate Strategy & Business Development Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 12,159.28	\$ -	\$ -	\$ 12,159.28
426.4 - Life Insurance	0.07	(0.07)	-	-
426.5 - Other Deductions	31.75	(31.75)	-	-
920 - Administrative and general salaries	174,334.08	-	3,781.57	178,115.65
921 - Office supplies and expenses	40,714.92	-	(41.99)	40,672.93
923 - Outside services employed	9.15	-	-	9.15
925 - Injuries & Damages	(227.13)	-	-	(227.13)
926 - Employee pensions and benefits	35,539.37	-	3,473.01	39,012.38
930.1 - General advertising expenses	0.01	-	(0.01)	-
931 - Rents	1.21	-	-	1.21
935 - Maintenance of general plant	0.04	-	-	0.04
	\$ 262,562.75	\$ (31.82)	\$ 7,212.58	\$ 269,743.51

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Finance & Corporate Development	\$ 90,554.17	\$ (31.60)	\$ 2,510.29	\$ 93,032.86
Property Services	1.49	-	0.00	1.49
Resource Planning	100,753.92	-	1,964.59	102,718.51
SS Company Benefits	71,216.66	-	2,736.92	73,953.58
Supply Chain	36.51	(0.22)	0.79	37.08
	\$ 262,562.75	\$ (31.82)	\$ 7,212.58	\$ 269,743.51

Primary Activities for Allocating Cost Center 200070:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200071	Legal Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 58,898.52	\$ -	\$ -	\$ 58,898.52
426.1 - Donations	1,754.62	(1,754.62)	-	-
426.4 - Life Insurance	46.42	(46.42)	-	-
426.5 - Other Deductions	819.75	(819.75)	-	-
920 - Administrative and general salaries	792,507.72	-	17,960.54	810,468.26
921 - Office supplies and expenses	112,091.82	-	(4,328.40)	107,763.42
923 - Outside services employed	113,714.53	-	-	113,714.53
925 - Injuries & Damages	(660.77)	-	-	(660.77)
926 - Employee pensions and benefits	159,406.42	-	14,709.64	174,116.06
930.1 - General advertising expenses	324.67	-	(324.67)	-
930.2 - Miscellaneous general expenses	(64.70)	-	-	(64.70)
931 - Rents	66.39	-	-	66.39
935 - Maintenance of general plant	1.16	-	-	1.16
	\$ 1,238,906.55	\$ (2,620.79)	\$ 28,017.12	\$ 1,264,302.88

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
GC Claims	\$ 17,330.61	\$ -	\$ 519.63	\$ 17,850.24
GC Legal Services	907,528.18	(2,618.45)	15,720.68	920,630.41
Property Services	31.22	-	0.02	31.24
SS Company Benefits	312,966.95	-	11,754.64	324,721.59
Supply Chain	1,049.59	(2.34)	22.16	1,069.41
	\$ 1,238,906.55	\$ (2,620.79)	\$ 28,017.12	\$ 1,264,302.88

Primary Activities for Allocating Cost Center 200071:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200072	Communications Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 22,045.68	\$ -	\$ -	\$ 22,045.68
426.4 - Life Insurance	0.84	(0.84)	-	-
426.5 - Other Deductions	237.69	(237.69)	-	-
920 - Administrative and general salaries	302,631.15	-	6,714.54	309,345.69
921 - Office supplies and expenses	33,219.10	-	(737.33)	32,481.77
923 - Outside services employed	37,963.72	-	-	37,963.72
925 - Injuries & Damages	(175.06)	-	-	(175.06)
926 - Employee pensions and benefits	59,035.41	-	5,172.72	64,208.13
930.1 - General advertising expenses	18,273.14	-	(18,273.14)	-
931 - Rents	6.31	-	-	6.31
935 - Maintenance of general plant	0.30	-	-	0.30
	\$ 473,238.28	\$ (238.53)	\$ (7,123.21)	\$ 465,876.54

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Customer and Innovation Officer	\$ 26,928.60	\$ -	\$ (18,013.41)	\$ 8,915.19
Corporate Strategy and Communication	326,484.98	(237.64)	6,896.40	333,143.74
Property Services	8.01	-	0.00	8.01
SS Company Benefits	119,292.81	-	3,982.73	123,275.54
Supply Chain	523.88	(0.89)	11.07	534.06
	\$ 473,238.28	\$ (238.53)	\$ (7,123.21)	\$ 465,876.54

Primary Activities for Allocating Cost Center 200072:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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

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

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200073	Human Resources (HR) - Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 30,539.84	\$ -	\$ -	\$ 30,539.84
426.4 - Life Insurance	0.14	(0.14)	-	-
426.5 - Other Deductions	103.03	(103.03)	-	-
920 - Administrative and general salaries	427,627.70	-	9,743.58	437,371.28
921 - Office supplies and expenses	25,136.22	-	(71.16)	25,065.06
923 - Outside services employed	2,164.19	-	-	2,164.19
925 - Injuries & Damages	(262.95)	-	-	(262.95)
926 - Employee pensions and benefits	82,983.66	-	7,335.36	90,319.02
930.1 - General advertising expenses	(0.01)	-	0.01	-
931 - Rents	2.25	-	-	2.25
935 - Maintenance of general plant	0.10	-	-	0.10
	\$ 568,294.17	\$ (103.17)	\$ 17,007.79	\$ 585,198.79

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Human Resources	\$ 257,435.06	\$ (80.95)	\$ 7,442.04	\$ 264,796.15
Property Services	2.83	-	0.00	2.83
SS Company Benefits	163,838.44	-	5,767.44	169,605.88
Supply Chain	115.54	(0.35)	2.72	117.91
Workforce Relations & Safety	146,902.30	(21.87)	3,795.58	150,676.01
	\$ 568,294.17	\$ (103.17)	\$ 17,007.79	\$ 585,198.79

Primary Activities for Allocating Cost Center 200073:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200074	Corporate Systems Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 126,093.40	\$ -	\$ -	\$ 126,093.40
426.4 - Life Insurance	3.19	(3.19)	-	-
426.5 - Other Deductions	161.73	(161.73)	-	-
920 - Administrative and general salaries	1,729,911.28	-	39,002.81	1,768,914.09
921 - Office supplies and expenses	207,113.66	-	(1,599.77)	205,513.89
923 - Outside services employed	650,143.36	-	-	650,143.36
925 - Injuries & Damages	(1,540.39)	-	-	(1,540.39)
926 - Employee pensions and benefits	343,645.12	-	31,915.06	375,560.18
930.1 - General advertising expenses	8,427.85	-	(8,427.85)	-
931 - Rents	1,339.81	-	-	1,339.81
935 - Maintenance of general plant	4.03	-	-	4.03
	\$ 3,065,303.04	\$ (164.92)	\$ 60,890.25	\$ 3,126,028.37

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 203,733.82	\$ -	\$ 624.37	\$ 204,358.19
Chief Customer and Innovation Officer	5,305.06	-	156.19	5,461.25
Enterprise Security	2,171,816.21	(162.54)	34,638.37	2,206,292.04
Property Services	27.47	-	0.02	27.49
SS Company Benefits	679,583.83	-	25,362.10	704,945.93
Supply Chain	4,836.65	(2.38)	109.19	4,943.46
	<u>\$ 3,065,303.04</u>	<u>\$ (164.92)</u>	<u>\$ 60,890.25</u>	<u>\$ 3,126,028.37</u>

Primary Activities for Allocating Cost Center 200074:

Corporate Systems – Corporate Governance includes the labor and non-labor costs for enterprise-wide corporate systems.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200075	Board of Directors Corporate Governance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 14.17	\$ -	\$ -	\$ 14.17
426.4 - Life Insurance	0.22	(0.22)	-	-
426.5 - Other Deductions	0.06	(0.06)	-	-
920 - Administrative and general salaries	12.78	-	(0.08)	12.70
921 - Office supplies and expenses	8.81	-	-	8.81
925 - Injuries & Damages	(0.08)	-	-	(0.08)
926 - Employee pensions and benefits	40.75	-	3.36	44.11
930.2 - Miscellaneous general expenses	172,069.72	-	(135,219.23)	36,850.49
931 - Rents	1.00	-	-	1.00
	\$ 172,147.43	\$ (0.28)	\$ (135,215.95)	\$ 36,931.20

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Executive Officer	\$ 171,691.40	\$ -	(135,093.05)	\$ 36,598.35
Corporate Secretary	130.90	-	(130.90)	-
Property Services	2.62	-	0.00	2.62
SS Company Benefits	78.90	-	2.61	81.51
Supply Chain	243.61	(0.28)	5.39	248.72
	\$ 172,147.43	\$ (0.28)	\$ (135,215.95)	\$ 36,931.20

Primary Activities for Allocating Cost Center 200075:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

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

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

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200076	Xcel Foundation			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,660.82	\$ -	\$ (1,660.82)	\$ -
426.1 - Donations	2,140.84	(2,140.84)	-	-
920 - Administrative and general salaries	22,873.86	-	(22,873.86)	-
921 - Office supplies and expenses	6,598.50	-	(6,598.50)	-
923 - Outside services employed	97.18	-	(97.18)	-
925 - Injuries & Damages	(15.38)	-	15.38	-
926 - Employee pensions and benefits	4,489.00	-	(4,489.00)	-
930.2 - Miscellaneous general expenses	891.74	-	(891.74)	-
931 - Rents	0.03	-	(0.03)	-
	\$ 38,736.59	\$ (2,140.84)	\$ (36,595.75)	\$ -

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 419.36	\$ -	\$ (419.36)	\$ -
Corporate Giving	29,411.38	(2,140.84)	(27,270.54)	-
Property Services	0.03	-	(0.03)	-
SS Company Benefits	8,899.46	-	(8,899.46)	-
Supply Chain	6.36	-	(6.36)	-
	\$ 38,736.59	\$ (2,140.84)	\$ (36,595.75)	\$ -

Primary Activities for Allocating Cost Center 200076:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200077	Branding			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 12,760.47	\$ -	\$ -	\$ 12,760.47
426.4 - Life Insurance	0.66	(0.66)	-	-
426.5 - Other Deductions	237.32	(237.32)	-	-
912 - Demonstrating and selling expenses	372.26	-	-	372.26
920 - Administrative and general salaries	175,683.86	-	3,911.64	179,595.50
921 - Office supplies and expenses	11,592.04	-	(109.90)	11,482.14
923 - Outside services employed	47,481.27	-	-	47,481.27
925 - Injuries & Damages	(115.10)	-	-	(115.10)
926 - Employee pensions and benefits	34,705.76	-	3,060.64	37,766.40
930.1 - General advertising expenses	969,584.79	-	(969,584.79)	-
931 - Rents	25.93	-	-	25.93
935 - Maintenance of general plant	1.15	-	-	1.15
	\$ 1,252,330.41	\$ (237.98)	\$ (962,722.41)	\$ 289,370.02

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Customer and Innovation Officer	\$ 1,164,984.04	\$ (236.58)	\$ (965,588.76)	\$ 199,158.70
Corporate Strategy and Communication	17,134.52	-	485.22	17,619.74
Property Services	31.80	-	0.02	31.82
SS Company Benefits	69,627.83	-	2,370.06	71,997.89
Supply Chain	552.22	(1.40)	11.05	561.87
	<u>\$ 1,252,330.41</u>	<u>\$ (237.98)</u>	<u>\$ (962,722.41)</u>	<u>\$ 289,370.02</u>

Primary Activities for Allocating Cost Center 200077:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200078	Governmental Affairs			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 12,186.23	\$ -	\$ -	\$ 12,186.23
426.1 - Donations	5,247.49	(5,247.49)	-	-
426.4 - Life Insurance	38,862.99	(38,862.99)	-	-
426.5 - Other Deductions	823.13	(823.13)	-	-
920 - Administrative and general salaries	159,830.45	-	3,552.11	163,382.56
921 - Office supplies and expenses	12,996.35	-	(488.96)	12,507.39
923 - Outside services employed	17,648.62	-	-	17,648.62
925 - Injuries & Damages	(161.15)	-	-	(161.15)
926 - Employee pensions and benefits	33,185.46	-	3,108.24	36,293.70
930.2 - Miscellaneous general expenses	3,886.05	-	-	3,886.05
931 - Rents	0.66	-	-	0.66
	\$ 284,506.28	\$ (44,933.61)	\$ 6,171.38	\$ 245,744.05

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Corporate Strategy and Communication	\$ 151.44	\$ -	\$ -	\$ 151.44
ES Business Operations	18.54	-	0.56	19.10
Policy & Regulatory Compliance	218,579.65	(44,933.54)	3,690.05	177,336.16
Property Services	0.17	-	-	0.17
SS Company Benefits	65,584.43	-	2,476.65	68,061.08
Supply Chain	172.05	(0.07)	4.13	176.11
	\$ 284,506.28	\$ (44,933.61)	\$ 6,171.38	\$ 245,744.05

Primary Activities for Allocating Cost Center 200078:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200079	Federal Lobbying			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.2 - Taxes other than income taxes, other income and deductions	\$ 5,214.93	\$ -	\$ -	\$ 5,214.93
426.1 - Donations	741.21	(741.21)	-	-
426.4 - Life Insurance	188,342.30	(188,342.30)	-	-
426.5 - Other Deductions	0.01	(0.01)	-	-
	\$ 194,298.45	\$ (189,083.52)	\$ -	\$ 5,214.93

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 116.97	\$ (116.97)	\$ -	\$ -
Customer Care	374.54	(374.54)	-	-
Finance & Corporate Development	(38.93)	38.93	-	-
Policy & Regulatory Compliance	114,172.59	(114,172.59)	-	-
Property Services	30,195.93	(30,195.93)	-	-
Risk Management and Audit Services	21,428.91	(21,428.91)	-	-
SS Company Benefits	27,591.91	(22,376.98)	-	5,214.93
Supply Chain	456.53	(456.53)	-	-
	\$ 194,298.45	\$ (189,083.52)	\$ -	\$ 5,214.93

Primary Activities for Allocating Cost Center 200079:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200080	Capital Asset Accounting			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 678.09	\$ -	\$ -	\$ 678.09
920 - Administrative and general salaries	9,138.60	-	190.63	9,329.23
925 - Injuries & Damages	(19.25)	-	-	(19.25)
926 - Employee pensions and benefits	1,910.71	-	204.86	2,115.57
	<u>\$ 11,708.15</u>	<u>\$ -</u>	<u>\$ 395.49</u>	<u>\$ 12,103.64</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 7,769.25	\$ -	\$ 233.08	\$ 8,002.33
SS Company Benefits	3,938.90	-	162.41	4,101.31
	<u>\$ 11,708.15</u>	<u>\$ -</u>	<u>\$ 395.49</u>	<u>\$ 12,103.64</u>

Primary Activities for Allocating Cost Center 200080:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200081	Accounting, Reporting & Taxes			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 18,797.19	\$ -	\$ -	\$ 18,797.19
920 - Administrative and general salaries	2,546.71	-	86.23	2,632.94
921 - Office supplies and expenses	5,499.92	-	(9.67)	5,490.25
923 - Outside services employed	27.71	-	-	27.71
925 - Injuries & Damages	22.32	-	-	22.32
926 - Employee pensions and benefits	267.74	-	(32.48)	235.26
	<u>\$ 27,161.59</u>	<u>\$ -</u>	<u>\$ 44.07</u>	<u>\$ 27,205.66</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 13,082.60	\$ -	\$ 0.09	\$ 13,082.69
Controller	2,714.44	-	71.47	2,785.91
Corporate Other	11,064.85	-	-	11,064.85
SS Company Benefits	299.64	-	(27.49)	272.15
Supply Chain	0.06	-	0.00	0.06
	\$ 27,161.59	\$ -	\$ 44.07	\$ 27,205.66

Primary Activities for Allocating Cost Center 200081:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200084	Risk Management			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
925 - Injuries & Damages	1,783,256.60	-	-	1,783,256.60
	\$ 1,783,256.60	\$ -	\$ -	\$ 1,783,256.60
<u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Treasurer	1,783,256.60	-	-	1,783,256.60
	\$ 1,783,256.60	\$ -	\$ -	\$ 1,783,256.60

Primary Activities for Allocating Cost Center 200084:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200086	Legal & Claims Services			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 51.64	\$ -	\$ -	\$ 51.64
426.4 - Life Insurance	0.08	(0.08)	-	-
426.5 - Other Deductions	0.01	(0.01)	-	-
920 - Administrative and general salaries	728.88	-	15.10	743.98
921 - Office supplies and expenses	10,408.75	-	-	10,408.75
923 - Outside services employed	8,085.05	-	-	8,085.05
925 - Injuries & Damages	0.64	-	-	0.64
926 - Employee pensions and benefits	129.09	-	8.19	137.28
930.1 - General advertising expenses	0.01	-	(0.01)	-
931 - Rents	0.13	-	-	0.13
	\$ 19,404.28	\$ (0.09)	\$ 23.28	\$ 19,427.47

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 11,347.99	\$ -	\$ -	\$ 11,347.99
GC Legal Services	7,703.66	-	17.13	7,720.79
Property Services	0.13	-	-	0.13
SS Company Benefits	292.28	-	4.75	297.03
Supply Chain	60.22	(0.09)	1.40	61.53
	\$ 19,404.28	\$ (0.09)	\$ 23.28	\$ 19,427.47

Primary Activities for Allocating Cost Center 200086:

Legal & Claims Services includes the labor and non-labor costs for operating and non-operating legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate, contracts, and claims services related to casualty, public, and company claims.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200087	Accounting, Reporting & Tax - Regulated			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 70,413.77	\$ -	\$ -	\$ 70,413.77
426.2 - Life Insurance	(23,429.07)	23,429.07	-	-
426.3 - Penalties	21.41	(21.41)	-	-
426.4 - Life Insurance	1.72	(1.72)	-	-
426.5 - Other Deductions	41,144.43	(41,144.43)	-	-
920 - Administrative and general salaries	961,342.61	-	22,214.63	983,557.24
921 - Office supplies and expenses	(62,460.57)	-	(188.95)	(62,649.52)
923 - Outside services employed	137,551.46	-	-	137,551.46
925 - Injuries & Damages	696.68	-	-	696.68
926 - Employee pensions and benefits	183,129.13	-	12,022.08	195,151.21
930.1 - General advertising expenses	0.98	-	(0.98)	-
931 - Rents	30.06	-	-	30.06
935 - Maintenance of general plant	1.48	-	-	1.48
	\$ 1,308,444.09	\$ (17,738.49)	\$ 34,046.78	\$ 1,324,752.38

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 5,593.28	\$ -	\$ 5.77	\$ 5,599.05
Chief Customer and Innovation Officer	46.31	-	1.39	47.70
Controller	512,321.88	(255.87)	14,833.84	526,899.85
Corporate Other	(88,342.91)	(21.41)	-	(88,364.32)
Finance & Corporate Development	239,073.97	(17,376.51)	5,386.02	227,083.48
Property Services	38.09	-	0.02	38.11
SS Company Benefits	362,856.84	-	8,654.95	371,511.79
Supply Chain	1,147.28	(3.21)	24.70	1,168.77
Tax Services	275,709.35	(81.49)	5,140.10	280,767.96
	\$ 1,308,444.09	\$ (17,738.49)	\$ 34,046.78	\$ 1,324,752.38

Primary Activities for Allocating Cost Center 200087:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200088	Accounting, Reporting, Tax & Audit Services - Regulated Electric			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 13,539.22	\$ -	\$ -	\$ 13,539.22
426.4 - Life Insurance	17,960.25	(17,960.25)	-	-
426.5 - Other Deductions	51.61	(51.61)	-	-
920 - Administrative and general salaries	185,152.55	-	4,243.35	189,395.90
921 - Office supplies and expenses	2,520.24	-	(46.21)	2,474.03
923 - Outside services employed	4,500.58	-	-	4,500.58
925 - Injuries & Damages	(157.02)	-	-	(157.02)
926 - Employee pensions and benefits	36,780.41	-	3,393.76	40,174.17
930.1 - General advertising expenses	0.05	-	(0.05)	-
930.2 - Miscellaneous general expenses	329,601.97	-	-	329,601.97
931 - Rents	1.92	-	-	1.92
935 - Maintenance of general plant	0.06	-	-	0.06
	\$ 589,951.84	\$ (18,011.86)	\$ 7,590.85	\$ 579,530.83

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Executive Officer	\$ 331,735.72	\$ (17,960.13)	\$ -	\$ 313,775.59
Controller	11,124.15	(51.52)	297.25	11,369.88
ES Environmental	15,826.38	-	-	15,826.38
Finance & Corporate Development	147,815.51	-	4,212.77	152,028.28
Property Services	2.21	-	-	2.21
Risk Management and Audit Services	11,756.35	-	352.69	12,109.04
SS Company Benefits	71,658.08	-	2,727.40	74,385.48
Supply Chain	33.44	(0.21)	0.74	33.97
	\$ 589,951.84	\$ (18,011.86)	\$ 7,590.85	\$ 579,530.83

Primary Activities for Allocating Cost Center 200088:

Accounting, Reporting, Tax & Audit Services - Regulated Electric includes the labor and non-labor costs associated specifically with operating company electric utility revenue accounting, budgeting, regulatory reporting, sales and use taxes, business area support for utility areas, operating company budgeting support, capital asset accounting auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies electric utility, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies electric utility, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies electric utility. Additionally, costs for electric association dues including Edison Electric Institute (EEI).

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200089	Audit Services - OpCo's & TransCo's			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,092.00	\$ -	\$ -	\$ 1,092.00
920 - Administrative and general salaries	14,700.99	-	359.94	15,060.93
921 - Office supplies and expenses	278.80	-	(2.06)	276.74
925 - Injuries & Damages	0.09	-	-	0.09
926 - Employee pensions and benefits	2,843.97	-	226.81	3,070.78
	<u>\$ 18,915.85</u>	<u>\$ -</u>	<u>\$ 584.69</u>	<u>\$ 19,500.54</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Risk Management and Audit Services	\$ 13,650.46	\$ -	\$ 399.09	\$ 14,049.55
SS Company Benefits	5,265.39	-	185.60	5,450.99
	<u>\$ 18,915.85</u>	<u>\$ -</u>	<u>\$ 584.69</u>	<u>\$ 19,500.54</u>

Primary Activities for Allocating Cost Center 200089:

Audit Services - OpCo's & Trans Co's includes the labor and non-labor costs for auditing operating companies, evaluating and improving risk management, ethical conduct and the implementation of best practices for operating companies, conducting financial operations and information system audits, performing audits and reviews for compliance with regulatory and legal requirements and contracts with vendors and other parties; establishing and reviewing internal controls for operating companies, establishing and reviewing SOX compliance requirements/control testing and evaluating contract risks for the operating companies.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200090	Risk Management - OpCo's & TransCo's			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 30,722.94	\$ -	\$ -	\$ 30,722.94
426.4 - Life Insurance	0.81	(0.81)	-	-
426.5 - Other Deductions	19.40	(19.40)	-	-
920 - Administrative and general salaries	412,225.02	-	9,305.90	421,530.92
921 - Office supplies and expenses	51,569.86	-	(109.92)	51,459.94
923 - Outside services employed	38,116.17	-	-	38,116.17
924 - Property insurance	2,759.90	-	-	2,759.90
925 - Injuries & Damages	(276.10)	-	-	(276.10)
926 - Employee pensions and benefits	81,984.78	-	7,336.43	89,321.21
930.1 - General advertising expenses	29.58	-	(29.58)	-
930.2 - Miscellaneous general expenses	187.87	-	(187.87)	-
931 - Rents	12.00	-	-	12.00
935 - Maintenance of general plant	0.57	-	-	0.57
	\$ 617,352.80	\$ (20.21)	\$ 16,314.96	\$ 633,647.55

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Finance & Corporate Development	\$ 135,569.83	\$ -	\$ 3,585.06	\$ 139,154.89
Property Services	14.79	-	0.01	14.80
Risk Management and Audit Services	315,717.52	(19.10)	6,936.53	322,634.95
SS Company Benefits	162,609.43	-	5,780.92	168,390.35
Supply Chain	613.57	(1.11)	12.45	624.91
Treasurer	2,827.66	-	-	2,827.66
	\$ 617,352.80	\$ (20.21)	\$ 16,314.96	\$ 633,647.55

Primary Activities for Allocating Cost Center 200090:

Risk Management - OpCo's & TransCo's includes the labor and non-labor costs of oversight and administrative of operating company risk management work, working with counterparties to establish enabling agreements with operating companies, risk management reports including all operating companies (such as CDAD - Contract Development, Approval & Delegation or TRC- Transaction Review Committee Reporting).

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200091	Captive Insurance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,379.38	\$ -	\$ -	\$ 3,379.38
920 - Administrative and general salaries	45,900.73	-	1,040.02	46,940.75
921 - Office supplies and expenses	(1,431.77)	-	(8.40)	(1,440.17)
922 - Administrative Transfer Credit	(74,483.89)	-	-	(74,483.89)
925 - Injuries & Damages	(29.10)	-	-	(29.10)
926 - Employee pensions and benefits	8,946.10	-	800.16	9,746.26
	<u>\$ (17,718.55)</u>	<u>\$ -</u>	<u>\$ 1,831.78</u>	<u>\$ (15,886.77)</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
SS Company Benefits	\$ 17,821.02	\$ -	\$ 628.89	\$ 18,449.91
Treasurer	(35,539.57)	-	1,202.89	(34,336.68)
	<u>\$ (17,718.55)</u>	<u>\$ -</u>	<u>\$ 1,831.78</u>	<u>\$ (15,886.77)</u>

Primary Activities for Allocating Cost Center 200091:

Captive Insurance - The Property Loss Control Engineers services includes the labor and non-labor costs for each primary Operating Company(s) as well as all of Energy Supply Services. Having an expertise in an area, they lend support to each other and members of Energy Supply, and the Utilities Group, throughout the corporation. Fire Protection, Transformer Maintenance, Turbine Characteristics, Policies and Procedures are some of the areas in which expertise has been developed. This expertise is then shared on a regular basis to the benefit of all Operating Companies (OpCo's) and it is further shared at periodic Engineering meetings hosted by Hazard Insurance, which bring together Engineers from the OpCo's, the Property Loss Control Engineers and Insurance Company representatives to promote Loss Control.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200092	Corporate Strategy & Business Development			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 13,621.75	\$ -	\$ -	\$ 13,621.75
426.1 - Donations	13,099.06	(13,099.06)	-	-
426.4 - Life Insurance	0.23	(0.23)	-	-
426.5 - Other Deductions	273.77	(273.77)	-	-
908 - Customer assistance expenses	2,057.57	-	-	2,057.57
920 - Administrative and general salaries	191,111.76	-	4,307.73	195,419.49
921 - Office supplies and expenses	19,417.66	-	(279.26)	19,138.40
923 - Outside services employed	37,890.20	-	-	37,890.20
925 - Injuries & Damages	(134.19)	-	-	(134.19)
926 - Employee pensions and benefits	38,194.95	-	3,375.11	41,570.06
930.1 - General advertising expenses	2,725.14	-	(2,725.14)	-
930.2 - Miscellaneous general expenses	228.26	-	-	228.26
931 - Rents	7.52	-	-	7.52
935 - Maintenance of general plant	0.31	-	-	0.31
	\$ 318,493.99	\$ (13,373.06)	\$ 4,678.44	\$ 309,799.37

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Marketing	\$ 100,043.37	\$ (138.65)	\$ 2,595.30	\$ 102,500.02
Property Services	9.01	-	0.00	9.01
SS Company Benefits	75,053.36	-	2,650.62	77,703.98
Strategic Revenue Initiatives	143,055.10	(13,234.11)	(574.65)	129,246.34
Supply Chain	333.15	(0.30)	7.17	340.02
	\$ 318,493.99	\$ (13,373.06)	\$ 4,678.44	\$ 309,799.37

Primary Activities for Allocating Cost Center 200092:

Corporate Strategy & Business Development services include the labor and non-labor costs associated with providing leadership for the implementation of company-wide business strategies and plans; portfolio management including the evaluation of potential opportunities for mergers, acquisitions and divestitures; providing financial, analytical and reporting support; researching and providing business intelligence information.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200093	Legal - OpCo's & TransCo's			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 5,921.00	\$ -	\$ -	\$ 5,921.00
426.4 - Life Insurance	0.65	(0.65)	-	-
426.5 - Other Deductions	0.48	(0.48)	-	-
920 - Administrative and general salaries	80,061.89	-	1,803.60	81,865.49
921 - Office supplies and expenses	627.95	-	(318.35)	309.60
923 - Outside services employed	67,491.05	-	-	67,491.05
925 - Injuries & Damages	(61.63)	-	-	(61.63)
926 - Employee pensions and benefits	15,545.19	-	1,416.82	16,962.01
930.1 - General advertising expenses	0.30	-	(0.30)	-
931 - Rents	10.07	-	-	10.07
935 - Maintenance of general plant	0.48	-	-	0.48
	\$ 169,597.43	\$ (1.13)	\$ 2,901.78	\$ 172,498.08

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
GC Legal Services	\$ 137,904.60	\$ -	\$ 1,779.09	\$ 139,683.69
Property Services	12.67	-	0.01	12.68
SS Company Benefits	31,212.02	-	1,112.79	32,324.81
Supply Chain	468.14	(1.13)	9.89	476.90
	\$ 169,597.43	\$ (1.13)	\$ 2,901.78	\$ 172,498.08

Primary Activities for Allocating Cost Center 200093:

Legal - OpCo's & TransCo's services include the labor and non-labor costs for operating companies legal services related to: labor and employment law, litigation, rates and regulation, environmental matters, real estate and contracts.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description					
200094	Supply Chain					
<u>Update Test Year Affiliate Billings to SPS</u>						
(A)	(B)	(C)	(D)	(E)		
Account	XES Billings to SPS		Exclusions	Pro Formas	Requested Amount	
921 - Office supplies and expenses	\$	11.37	\$	-	\$ (1.06)	\$ 10.31
	\$	11.37	\$	-	\$ (1.06)	\$ 10.31
<u>Detail By Affiliate Classification</u>						
Affiliate Class	XES Billings to SPS		Exclusions	Pro Formas	Requested Amount	
Supply Chain		11.37		-	(1.06)	10.31
	\$	11.37	\$	-	\$ (1.06)	\$ 10.31

Primary Activities for Allocating Cost Center 200094:

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

Billing Method

Asset/Revenue/Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200096	Energy Markets - Business Services			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 15,690.87	\$ -	\$ -	\$ 15,690.87
426.4 - Life Insurance	1.66	(1.66)	-	-
426.5 - Other Deductions	0.50	(0.50)	-	-
920 - Administrative and general salaries	219,629.13	-	4,881.89	224,511.02
921 - Office supplies and expenses	673,280.89	-	(15.66)	673,265.23
923 - Outside services employed	29,683.84	-	-	29,683.84
925 - Injuries & Damages	(231.47)	-	-	(231.47)
926 - Employee pensions and benefits	43,024.84	-	4,139.74	47,164.58
930.1 - General advertising expenses	1.27	-	(1.27)	-
931 - Rents	33.71	-	-	33.71
935 - Maintenance of general plant	1.60	-	-	1.60
	\$ 981,116.84	\$ (2.16)	\$ 9,004.70	\$ 990,119.38

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 893,241.56	\$ -	\$ 5,703.17	\$ 898,944.73
Property Services	42.10	-	0.03	42.13
SS Company Benefits	86,467.62	-	3,272.25	89,739.87
Supply Chain	1,365.56	(2.16)	29.24	1,392.64
	\$ 981,116.84	\$ (2.16)	\$ 9,004.70	\$ 990,119.38

Primary Activities for Allocating Cost Center 200096:

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

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200097	Accounting and Finance Software Applications Maintenance			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 22.24	\$ -	\$ -	22.24
920 - Administrative and general salaries	325.88	-	5.92	331.80
921 - Office supplies and expenses	62,081.40	-	-	62,081.40
923 - Outside services employed	753.95	-	-	753.95
925 - Injuries & Damages	0.29	-	-	0.29
926 - Employee pensions and benefits	66.56	-	3.54	70.10
	<u>\$ 63,250.32</u>	<u>\$ -</u>	<u>\$ 9.46</u>	<u>\$ 63,259.78</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 63,092.93	\$ -	\$ 7.76	\$ 63,100.69
SS Company Benefits	152.37	-	1.58	153.95
Supply Chain	5.02	-	0.12	5.14
	<u>\$ 63,250.32</u>	<u>\$ -</u>	<u>\$ 9.46</u>	<u>\$ 63,259.78</u>

Primary Activities for Allocating Cost Center 200097:

Accounting and Finance Software Applications Maintenance services include the labor and non-labor operating costs for the application development and maintenance of the software applications used for accounting and finance business functions.

Billing Method

Asset, Revenue and Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200098	Electric Transmission FERC 566			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ (102.19)	\$ -	\$ -	(102.19)
566 - Miscellaneous transmission expenses	(1,162.10)	-	(6.89)	(1,168.99)
925 - Injuries & Damages	8.79	-	-	8.79
926 - Employee pensions and benefits	(433.12)	-	(44.85)	(477.97)
	<u>\$ (1,688.62)</u>	<u>\$ -</u>	<u>\$ (51.74)</u>	<u>\$ (1,740.36)</u>
<u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Finance & Corporate Development	\$ (638.24)	\$ -	(23.13)	(661.37)
SS Company Benefits	(1,050.38)	-	(28.61)	(1,078.99)
	<u>\$ (1,688.62)</u>	<u>\$ -</u>	<u>\$ (51.74)</u>	<u>\$ (1,740.36)</u>

Primary Activities for Allocating Cost Center 200098:

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

Billing Method

Assets/Revenue/Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200104	Accounting & Reporting – PSCo & SPS			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 8,885.89	\$ -	\$ -	\$ 8,885.89
426.4 - Life Insurance	0.04	(0.04)	-	-
426.5 - Other Deductions	0.02	(0.02)	-	-
920 - Administrative and general salaries	125,668.68	-	2,422.57	128,091.25
921 - Office supplies and expenses	93.05	-	-	93.05
923 - Outside services employed	9,324.18	-	-	9,324.18
925 - Injuries & Damages	(316.82)	-	-	(316.82)
926 - Employee pensions and benefits	26,656.60	-	2,994.59	29,651.19
930.1 - General advertising expenses	0.01	-	(0.01)	-
931 - Rents	0.39	-	-	0.39
	\$ 170,312.04	\$ (0.06)	\$ 5,417.15	\$ 175,729.13

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 2,479.76	\$ -	\$ 17.79	\$ 2,497.55
Finance & Corporate Development	110,450.88	-	3,087.93	113,538.81
Property Services	0.42	-	-	0.42
SS Company Benefits	57,314.70	-	2,309.81	59,624.51
Supply Chain	66.28	(0.06)	1.61	67.83
	\$ 170,312.04	\$ (0.06)	\$ 5,417.15	\$ 175,729.13

Primary Activities for Allocating Cost Center 200104:

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

Billing Method

Assets/Revenue/Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200111	Enterprise Application Integration (EAI)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1.94	\$ -	\$ -	\$ 1.94
506 - Miscellaneous steam power expenses	16,215.33	-	0.09	16,215.42
507 - Rents	0.08	-	-	0.08
588 - Miscellaneous distribution expenses	6,281.65	-	0.03	6,281.68
589 - Rents	0.03	-	-	0.03
902 - Meter reading expenses	4,848.57	-	0.03	4,848.60
903 - Customer records and collection expenses	19,510.18	-	0.10	19,510.28
920 - Administrative and general salaries	14.72	-	0.33	15.05
921 - Office supplies and expenses	62,300.05	-	-	62,300.05
923 - Outside services employed	142.71	-	-	142.71
925 - Injuries & Damages	(0.20)	-	-	(0.20)
926 - Employee pensions and benefits	5.83	-	1.13	6.96
930.1 - General advertising expenses	0.06	-	(0.06)	-
931 - Rents	11,575,351.85	-	-	11,575,351.85
935 - Maintenance of general plant	0.01	-	-	0.01
	\$ 11,684,672.81	\$ -	\$ 1.65	\$ 11,684,674.46

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 11,684,635.09	\$ -	\$ 0.07	\$ 11,684,635.16
Property Services	0.92	-	-	0.92
SS Company Benefits	10.69	-	1.04	11.73
Supply Chain	26.11	-	0.54	26.65
	\$ 11,684,672.81	\$ -	\$ 1.65	\$ 11,684,674.46

Primary Activities for Allocating Cost Center 200111:

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

Billing Method

Average of a Select Set of Software Allocators

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200112	Mainframe Charges			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 23.63	\$ -	\$ -	\$ 23.63
902 - Meter reading expenses	108,787.92	-	2.22	108,790.14
920 - Administrative and general salaries	184.04	-	4.72	188.76
921 - Office supplies and expenses	231,844.80	-	-	231,844.80
923 - Outside services employed	3,330.87	-	-	3,330.87
925 - Injuries & Damages	0.06	-	-	0.06
926 - Employee pensions and benefits	49.24	-	3.32	52.56
931 - Rents	0.87	-	-	0.87
935 - Maintenance of general plant	0.02	-	-	0.02
	\$ 344,221.45	\$ -	\$ 10.26	\$ 344,231.71

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 344,117.75	\$ -	\$ 7.23	\$ 344,124.98
Property Services	0.95	-	-	0.95
SS Company Benefits	91.86	-	2.73	94.59
Supply Chain	10.89	-	0.31	11.20
	<u>\$ 344,221.45</u>	<u>\$ -</u>	<u>\$ 10.26</u>	<u>\$ 344,231.71</u>

Primary Activities for Allocating Cost Center 200112:

Mainframe Charges include labor and non-labor costs related to mainframe expenses for development, maintenance, and licensing. The Mainframe is comprised of three applications: Time, Gas Management System, and Monitoring Device Management System applications. This is used primarily by the Business Systems Organization.

Billing Method

Average of a Select Set of Software Allocators

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200115	Miscellaneous Applications			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,938.45	\$ -	\$ -	\$ 3,938.45
426.4 - Life Insurance	11.73	(11.73)	-	-
426.5 - Other Deductions	24.91	(24.91)	-	-
506 - Miscellaneous steam power expenses	537,264.91	-	220.90	537,485.81
507 - Rents	16.40	-	-	16.40
556 - System control and load dispatching	9,559.82	-	3.84	9,563.66
561.2 - Load dispatch-Monitor and operate transmisson system	311,871.55	-	128.27	311,999.82
567 - Rents	9.53	-	-	9.53
581 - Load dispatching	112,911.70	-	46.65	112,958.35
588 - Miscellaneous distribution expenses	208,002.67	-	86.29	208,088.96
589 - Rents	9.72	-	-	9.72
902 - Meter reading expenses	160,408.50	-	66.68	160,475.18
903 - Customer records and collection expenses	268,855.70	-	110.65	268,966.35
920 - Administrative and general salaries	31,395.41	-	746.89	32,142.30
921 - Office supplies and expenses	1,704,213.89	-	(16.09)	1,704,197.80
923 - Outside services employed	21,232.72	-	-	21,232.72
925 - Injuries & Damages	(20.55)	-	-	(20.55)
926 - Employee pensions and benefits	12,081.74	-	979.67	13,061.41
930.1 - General advertising expenses	8.23	-	(8.23)	-
931 - Rents	150.84	-	-	150.84
935 - Maintenance of general plant	5.11	-	-	5.11
	\$ 3,381,952.98	\$ (36.64)	\$ 2,365.52	\$ 3,384,281.86

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 3,351,974.59	\$ (19.80)	\$ 1,418.98	\$ 3,353,373.77
Property Services	247.28	-	0.15	247.43
SS Company Benefits	22,078.07	-	791.24	22,869.31
Supply Chain	7,653.04	(16.84)	155.16	7,791.36
	\$ 3,381,952.98	\$ (36.64)	\$ 2,365.52	\$ 3,384,281.86

Primary Activities for Allocating Cost Center 200115:

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

Billing Method

Average of all Software percentages

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200116	Distribution Electric Supervision & Engineering (S&E)			
	FERC 580			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
<u>Account</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
408.1 - Tax Other Than Income Tax - Payroll	\$ 6,345.60	\$ -	\$ -	\$ 6,345.60
426.4 - Life Insurance	0.26	(0.26)	-	-
426.5 - Other Deductions	57.07	(57.07)	-	-
580 - Operation supervision and engineering	98,594.45	-	(3,040.04)	95,554.41
589 - Rents	3,678.79	-	-	3,678.79
925 - Injuries & Damages	23.23	-	-	23.23
926 - Employee pensions and benefits	13,172.91	-	1,014.30	14,187.21
930.1 - General advertising expenses	0.14	-	(0.14)	-
930.2 - Miscellaneous general expenses	58,320.57	-	-	58,320.57
	\$ 180,193.02	\$ (57.33)	\$ (2,025.88)	\$ 178,109.81

Detail By Affiliate Classification

<u>Affiliate Class</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
Business Systems	\$ 350.14	\$ -	\$ -	\$ 350.14
Distribution Business Operations	10,370.85	(46.47)	11.27	10,335.65
Distribution Electric Engineering	139,606.07	(10.51)	(2,737.67)	136,857.89
Property Services	4.64	-	0.00	4.64
SS Company Benefits	29,746.69	-	697.95	30,444.64
Supply Chain	114.63	(0.35)	2.57	116.85
	\$ 180,193.02	\$ (57.33)	\$ (2,025.88)	\$ 178,109.81

Primary Activities for Allocating Cost Center 200116:

Distribution Electric Supervision & Engineering (S&E) FERC 580 services includes the labor and expenses incurred in the general supervision and direction of the operation of the electric distribution system.

Billing Method

Total Electric Distribution Plant

Justification for Billing Method

Distribution Electric Supervision & Engineering (S&E) FERC 580 using the electric distribution plant to allocate the costs is reasonable because there is a cost causative relationship with the operations supported by electric distribution.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200117	Distribution Electric Metering			
	FERC 586			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
<u>Account</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
408.1 - Tax Other Than Income Tax - Payroll	\$ 448.55	\$ -	\$ -	\$ 448.55
586 - Meter expenses	4,548.21	-	84.42	4,632.63
925 - Injuries & Damages	96.55	-	-	96.55
926 - Employee pensions and benefits	15.26	-	(308.74)	(293.48)
	<u>\$ 5,108.57</u>	<u>\$ -</u>	<u>\$ (224.31)</u>	<u>\$ 4,884.26</u>

Detail By Affiliate Classification

<u>Affiliate Class</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
Business Systems	\$ 241.29	\$ -	\$ 7.24	\$ 248.53
Distribution Business Operations	3,454.11	-	103.62	3,557.73
SS Company Benefits	1,413.17	-	(335.17)	1,078.00
	<u>\$ 5,108.57</u>	<u>\$ -</u>	<u>\$ (224.31)</u>	<u>\$ 4,884.26</u>

Primary Activities for Allocating Cost Center 200117:

Distribution Electric Metering FERC 586 services include labor, materials used, and expenses incurred in the operation of customer meters and associated equipment (e.g. electric distribution meters standards and development, meter purchases, etc.

Billing Method

Electric Distribution Plant

Justification for Billing Method

Distribution Electric Metering FERC 586 using electric distribution plant to allocate meter costs is reasonable because there is a cost causative relationship with the electric distribution plant and meter operations supported by electric distribution.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200118	Distribution Electric Load Dispatching/EMS FERC 581			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 68.08	\$ -	\$ -	\$ 68.08
426.4 - Life Insurance	0.21	(0.21)	-	-
426.5 - Other Deductions	0.43	(0.43)	-	-
581 - Load dispatching	28,798.80	-	23.89	28,822.69
589 - Rents	1.46	-	-	1.46
925 - Injuries & Damages	(3.19)	-	-	(3.19)
926 - Employee pensions and benefits	237.29	-	28.27	265.56
930.1 - General advertising expenses	0.17	-	(0.17)	-
	\$ 29,103.25	\$ (0.64)	\$ 51.99	\$ 29,154.60

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 27,510.57	\$ -	\$ 22.50	\$ 27,533.07
Chief Customer and Innovation Officer	985.58	-	-	985.58
Property Services	2.65	-	0.00	2.65
SS Company Benefits	418.61	-	24.66	443.27
Supply Chain	185.84	(0.64)	4.82	190.02
	\$ 29,103.25	\$ (0.64)	\$ 51.99	\$ 29,154.60

Primary Activities for Allocating Cost Center 200118:

Distribution Electric Load Dispatching/EMS FERC 581 services include labor, materials used, and expenses incurred in load dispatching operations pertaining to the distribution of electricity. This includes Energy Management Systems (EMS) which provides supervisory control and data acquisition (SCADA) of substation devices through Remote Terminal Units (RTU's).

Billing Method

Electric Distribution Plant

Justification for Billing Method

Distribution Electric Load Dispatching/EMS FERC 581 using electric distribution plant to allocate costs is reasonable because there is a cost causative relationship with the operations supported by load dispatching/EMS-distribution.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200119	Distribution Electric & Gas Miscellaneous FERC 588 & 880			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 249.71	\$ -	\$ -	\$ 249.71
426.4 - Life Insurance	0.18	(0.18)	-	-
426.5 - Other Deductions	0.09	(0.09)	-	-
588 - Miscellaneous distribution expenses	213,344.62	-	91.38	213,436.00
589 - Rents	1.01	-	-	1.01
925 - Injuries & Damages	2.46	-	-	2.46
926 - Employee pensions and benefits	623.49	-	41.72	665.21
930.1 - General advertising expenses	0.03	-	(0.03)	-
931 - Rents	0.94	-	-	0.94
	\$ 214,222.53	\$ (0.27)	\$ 133.06	\$ 214,355.32

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 213,132.21	\$ -	\$ 94.18	\$ 213,226.39
Property Services	2.33	-	0.00	2.33
SS Company Benefits	1,017.21	-	37.33	1,054.54
Supply Chain	70.78	(0.27)	1.56	72.07
	\$ 214,222.53	\$ (0.27)	\$ 133.06	\$ 214,355.32

Primary Activities for Allocating Cost Center 200119:

Distribution Electric & Gas Miscellaneous FERC 588 & 880 services include labor, materials used, and expenses incurred in distribution system operation not provided for elsewhere. This includes software system labor and non-labor costs for the maintenance that support the electric and gas distribution to our customers as well as non-capital engineering & supervision costs.

Billing Method

Electric distribution plant/Gas distribution plant.

Justification for Billing Method

Distribution Electric & Gas Miscellaneous FERC 588 & 880 using a ratio of electric distribution plant/gas distribution plant to allocate costs is reasonable because there is a cost causative relationship between the work performed by operations and distribution plant.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200121	Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
<u>Account</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
408.1 - Tax Other Than Income Tax - Payroll	\$ 0.40	\$ -	\$ -	\$ 0.40
426.4 - Life Insurance	0.05	(0.05)	-	-
426.5 - Other Deductions	0.02	(0.02)	-	-
588 - Miscellaneous distribution expenses	1,156.93	-	0.20	1,157.13
589 - Rents	0.07	-	-	0.07
926 - Employee pensions and benefits	1.45	-	0.08	1.53
931 - Rents	0.07	-	-	0.07
	\$ 1,158.99	\$ (0.07)	\$ 0.27	\$ 1,159.19

Detail By Affiliate Classification

<u>Affiliate Class</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
Finance & Corporate Development	\$ 1,147.71	\$ -	\$ -	\$ 1,147.71
Property Services	0.17	-	-	0.17
SS Company Benefits	2.13	-	0.07	2.20
Supply Chain	8.98	(0.07)	0.20	9.11
	\$ 1,158.99	\$ (0.07)	\$ 0.27	\$ 1,159.19

Primary Activities for Allocating Cost Center 200121:

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

Billing Method

Electric Distribution, Gas Transmission, and Gas Distribution Plant

Justification for Billing Method

Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859 charges that cannot be directly charged to a specific business unit and are corporate in nature. Using a ratio of electric distribution plant/gas transmission plant/gas distribution plant to allocate Utility Group costs is reasonable because there is a cost causative relationship with operations supported by Utilities Group.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200122	Transmission Electric Supervision & Engineering (S&E)			
	FERC 560			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
<u>Account</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
408.1 - Tax Other Than Income Tax - Payroll	\$ 135,664.86	\$ -	\$ -	\$ 135,664.86
426.1 - Donations	1,218.63	(1,218.63)	-	-
426.4 - Life Insurance	4,583.30	(4,583.30)	-	-
426.5 - Other Deductions	1,828.65	(1,828.65)	-	-
560 - Operation supervision and engineering	2,365,723.21	-	22,186.74	2,387,909.95
567 - Rents	15,652.64	-	-	15,652.64
925 - Injuries & Damages	(1,133.91)	-	-	(1,133.91)
926 - Employee pensions and benefits	366,312.28	-	32,458.71	398,770.99
930.1 - General advertising expenses	1.57	-	(1.57)	-
930.2 - Miscellaneous general expenses	62,810.75	-	-	62,810.75
	\$ 2,952,661.98	\$ (7,630.58)	\$ 54,643.88	\$ 2,999,675.28

Detail By Affiliate Classification

<u>Affiliate Class</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
Corporate Other	\$ 40.37	\$ -	\$ -	\$ 40.37
Enterprise Training	2,247.91	-	20.96	2,268.87
Property Services	120.88	-	0.08	120.96
SS Company Benefits	723,148.38	-	25,567.25	748,715.63
Supply Chain	2,167.01	(5.79)	48.94	2,210.16
Transmission & Substations	2,224,937.43	(7,624.79)	29,006.66	2,246,319.30
	\$ 2,952,661.98	\$ (7,630.58)	\$ 54,643.88	\$ 2,999,675.28

Primary Activities for Allocating Cost Center 200122:

Transmission Electric Supervision & Engineering (S&E) FERC 560 services include labor and expenses incurred in the general supervision and direction of the operation of the electric transmission system as a whole.

Billing Method

Total Electric Transmission Plant

Justification for Billing Method

Transmission Electric Supervision & Engineering (S&E) FERC 560 using electric transmission plant to allocate costs is reasonable because there is a cost causative relationship with the operations supported by transmission electric.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200123	Transmission Electric Reliability, Planning, & Standards Development FERC 561.5			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 329.96	\$ -	\$ -	\$ 329.96
426.4 - Life Insurance	0.60	(0.60)	-	-
426.5 - Other Deductions	0.46	(0.46)	-	-
561.5 - Reliability planning and standards development	15,027.64	-	76.73	15,104.37
567 - Rents	3.52	-	-	3.52
925 - Injuries & Damages	3.61	-	-	3.61
926 - Employee pensions and benefits	541.15	-	14.20	555.35
930.1 - General advertising expenses	0.05	-	(0.05)	-
	\$ 15,906.99	\$ (1.06)	\$ 90.88	\$ 15,996.81

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 14,718.68	\$ -	\$ 83.33	\$ 14,802.01
Property Services	8.98	-	0.00	8.98
SS Company Benefits	1,134.54	-	6.14	1,140.68
Supply Chain	44.79	(1.06)	1.41	45.14
	\$ 15,906.99	\$ (1.06)	\$ 90.88	\$ 15,996.81

Primary Activities for Allocating Cost Center 200123:

Transmission Electric FERC 561.5 services include labor, materials used, and expenses incurred for the system planning of the interconnected bulk electric transmission systems within a planning authority area. Activities include transmission reliability, planning and standards development related to transmission assets and reliability needs and transmission customers' requirements and requests (e.g. developing and maintaining transmission system models, applying methodologies and tools for analysis and simulation of systems, notification of any planned transmission changes and impacts, etc.).

Billing Method

Electric Transmission Plant

Justification for Billing Method

Transmission Electric Reliability, Planning, & Standards Development FERC 561.5 using electric transmission plant to allocate costs is reasonable because there is a cost causative relationship with the operations supported by transmission electric.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200124	Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
<u>Account</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,627.14	\$ -	\$ -	\$ 3,627.14
426.4 - Life Insurance	0.55	(0.55)	-	-
426.5 - Other Deductions	0.38	(0.38)	-	-
561.2 - Load dispatch-Monitor and operate transmiss	380,348.82	-	1,086.40	381,435.22
567 - Rents	4.37	-	-	4.37
925 - Injuries & Damages	(20.84)	-	-	(20.84)
926 - Employee pensions and benefits	9,366.13	-	802.18	10,168.31
930.1 - General advertising expenses	0.21	-	(0.21)	-
	<u>\$ 393,326.76</u>	<u>\$ (0.93)</u>	<u>\$ 1,888.37</u>	<u>\$ 395,214.20</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 373,536.47	\$ -	\$ 1,277.65	\$ 374,814.12
Property Services	10.18	-	0.00	10.18
SS Company Benefits	19,404.07	-	602.41	20,006.48
Supply Chain	376.04	(0.93)	8.31	383.42
	<u>\$ 393,326.76</u>	<u>\$ (0.93)</u>	<u>\$ 1,888.37</u>	<u>\$ 395,214.20</u>

Primary Activities for Allocating Cost Center 200124:

Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 services include labor, materials used, and expenses incurred to monitor, assess and operate the power system and individual transmission facilities in real-time to maintain safe and reliable operation of the transmission system. This also includes the expense incurred to manage transmission facilities to maintain system reliability and to monitor the real-time flows and direct actions according to regional plans and tariffs as necessary.

Billing Method

Total Electric Transmission Plant

Justification for Billing Method

Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2 using electric transmission plant to allocate costs is reasonable because there is a direct causal relationship with the operations supported by EMS-transmission.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200126	Utilities Group Administrative & General (A&G) FERC 921			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 10,611.88	\$ -	\$ -	\$ 10,611.88
426.1 - Donations	128.62	(128.62)	-	-
426.4 - Life Insurance	0.31	(0.31)	-	-
426.5 - Other Deductions	502.88	(502.88)	-	-
920 - Administrative and general salaries	138,870.66	-	3,112.54	141,983.20
921 - Office supplies and expenses	57,251.84	-	(8,474.08)	48,777.76
923 - Outside services employed	15,205.12	-	(1,031.78)	14,173.34
925 - Injuries & Damages	(53.09)	-	-	(53.09)
926 - Employee pensions and benefits	27,944.21	-	2,438.65	30,382.86
930.1 - General advertising expenses	0.11	-	(0.11)	-
930.2 - Miscellaneous general expenses	43.86	-	-	43.86
931 - Rents	1,679.56	-	(1,247.93)	431.63
935 - Maintenance of general plant	0.44	-	-	0.44
	\$ 252,186.40	\$ (631.81)	\$ (5,202.72)	\$ 246,351.87

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 780.44	\$ -	\$ 3.44	\$ 783.88
Distribution Business Operations	66,873.92	(243.14)	1,094.13	67,724.91
Distribution Planning & Performance	12,409.17	(121.37)	(2,080.60)	10,207.20
Finance & Corporate Development	(10.43)	-	(4.05)	(14.48)
Property Services	10.03	-	0.00	10.03
SS Company Benefits	55,774.81	-	1,903.22	57,678.03
Supply Chain	303.77	(0.39)	6.75	310.13
VP Distribution Operations	116,044.69	(266.91)	(6,125.61)	109,652.17
	\$ 252,186.40	\$ (631.81)	\$ (5,202.72)	\$ 246,351.87

Primary Activities for Allocating Cost Center 200126:

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

Billing Method

Delivery Gross Plant

Justification for Billing Method

Utilities Group Administrative & General (A&G) FERC 921 using delivery gross plant to allocate costs is reasonable because these costs are directly related to the electric and gas delivery systems.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200132	Payment and Reporting			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 9,653.53	\$ -	\$ -	\$ 9,653.53
426.4 - Life Insurance	2.80	(2.80)	-	-
426.5 - Other Deductions	52.23	(52.23)	-	-
920 - Administrative and general salaries	138,366.90	-	3,159.20	141,526.10
921 - Office supplies and expenses	12,930.39	-	(15.78)	12,914.61
923 - Outside services employed	73,379.16	-	-	73,379.16
925 - Injuries & Damages	(159.44)	-	-	(159.44)
926 - Employee pensions and benefits	26,710.11	-	2,604.89	29,315.00
930.1 - General advertising expenses	0.21	-	(0.21)	-
931 - Rents	7.37	-	-	7.37
935 - Maintenance of general plant	0.33	-	-	0.33
	\$ 260,943.59	\$ (55.03)	\$ 5,748.09	\$ 266,636.65

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 26,919.39	\$ -	\$ -	\$ 26,919.39
Controller	164,177.15	(36.68)	3,146.78	167,287.25
Property Services	9.05	-	0.00	9.05
SS Company Benefits	52,463.37	-	2,100.85	54,564.22
Supply Chain	17,374.63	(18.35)	500.46	17,856.74
	\$ 260,943.59	\$ (55.03)	\$ 5,748.09	\$ 266,636.65

Primary Activities for Allocating Cost Center 200132:

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

Billing Method

Invoice Transactions

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200133	Proprietary Trading - Back Office			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 3,101.25	\$ -	\$ -	\$ 3,101.25
920 - Administrative and general salaries	41,974.14	-	969.34	42,943.48
923 - Outside services employed	(941.98)	-	-	(941.98)
925 - Injuries & Damages	(45.44)	-	-	(45.44)
926 - Employee pensions and benefits	8,315.17	-	806.77	9,121.94
	<u>\$ 52,403.14</u>	<u>\$ -</u>	<u>\$ 1,776.11</u>	<u>\$ 54,179.25</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 36,280.03	\$ -	\$ 1,116.66	\$ 37,396.69
SS Company Benefits	16,123.11	-	659.45	16,782.56
	\$ 52,403.14	\$ -	\$ 1,776.11	\$ 54,179.25

Primary Activities for Allocating Cost Center 200133:

Proprietary Trading - Back Office includes the labor and non-labor costs associated with the accounting support and vice president oversight of proprietary trading activities. This allocator should be primarily used by Accounting and Finance, or others providing Administrative & General (A&G) activities when the trading deal doesn't involve Xcel Energy Utility generating resources, which is also considered non-asset-based trading activity.

Billing Method

Joint Operating Agreement Peak Hour Megawatt Load Ratio

Justification for Billing Method

Proprietary Trading - Back Office uses the Joint Operating Agreement Peak Hour Megawatt Load Ratio for cost allocations as it is required for the Proprietary Trading services under the JOA.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200134	Proprietary Trading - Front/Mid Office FERC 557			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 54,929.54	\$ -	\$ -	\$ 54,929.54
426.1 - Donations	214.09	(214.09)	-	-
426.4 - Life Insurance	1.42	(1.42)	-	-
426.5 - Other Deductions	245.39	(245.39)	-	-
557 - Other expenses	1,655,910.58	-	(784,738.25)	871,172.33
925 - Injuries & Damages	(480.24)	-	-	(480.24)
926 - Employee pensions and benefits	144,996.81	-	13,030.92	158,027.73
930.1 - General advertising expenses	0.32	-	(0.32)	-
930.2 - Miscellaneous general expenses	5.35	-	-	5.35
	\$ 1,855,823.26	\$ (460.90)	\$ (771,707.65)	\$ 1,083,654.71

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 4,410.85	\$ -	\$ 12.06	\$ 4,422.91
OS Senior VP - Commercial Operations	1,368,936.42	(459.12)	(787,630.31)	580,846.99
Property Services	9.20	-	0.01	9.21
Risk Management and Audit Services	193,575.66	-	5,615.47	199,191.13
SS Company Benefits	288,195.45	-	10,279.69	298,475.14
Supply Chain	695.68	(1.78)	15.43	709.33
	\$ 1,855,823.26	\$ (460.90)	\$ (771,707.65)	\$ 1,083,654.71

Primary Activities for Allocating Cost Center 200134:

Proprietary Trading - Front/Mid Office FERC 557 includes the labor and non-labor costs associated with proprietary trading activities which are short term transactions undertaken in the wholesale electric markets where electricity is purchased for the purpose of selling it. Also included are supporting activities: evaluating the credit worthiness of counterparties, reviewing contracts to ensure that regulations are being complied with, evaluating profitability and appropriateness of trades to ensure they are in the best interest of shareholders and rate payers, and ensuring that trades identified as proprietary appropriately fall into that category.

Billing Method

Joint Operating Agreement Peak Hour Megawatt Load Ratio

Justification for Billing Method

Proprietary Trading - Front/Mid Office FERC 557 uses the Joint Operating Agreement Peak Hour Megawatt Load Ratio for cost allocations as it is required for the Proprietary Trading services under the JOA.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200135	Energy Supply Business Resources			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 19.30	\$ -	\$ -	\$ 19.30
426.4 - Life Insurance	0.01	(0.01)	-	-
426.5 - Other Deductions	0.01	(0.01)	-	-
920 - Administrative and general salaries	159.49	-	3.66	163.15
921 - Office supplies and expenses	178.76	-	-	178.76
923 - Outside services employed	1,641.19	-	-	1,641.19
925 - Injuries & Damages	0.01	-	-	0.01
926 - Employee pensions and benefits	30.16	-	2.51	32.67
931 - Rents	0.10	-	-	0.10
	\$ 2,029.03	\$ (0.02)	\$ 6.17	\$ 2,035.18

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 1,773.79	\$ -	\$ 4.03	\$ 1,777.82
Property Services	0.11	-	-	0.11
Resource Planning	178.70	-	-	178.70
SS Company Benefits	67.83	-	1.94	69.77
Supply Chain	8.60	(0.02)	0.20	8.78
	\$ 2,029.03	\$ (0.02)	\$ 6.17	\$ 2,035.18

Primary Activities for Allocating Cost Center 200135:

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

Billing Method

MWH Generation

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200136	Energy Markets - Fuel			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 18,155.11	\$ -	\$ -	\$ 18,155.11
426.1 - Donations	1,175.25	(1,175.25)	-	-
426.4 - Life Insurance	0.30	(0.30)	-	-
426.5 - Other Deductions	402.78	(402.78)	-	-
920 - Administrative and general salaries	250,725.25	-	5,855.95	256,581.20
921 - Office supplies and expenses	5,308.83	-	(309.19)	4,999.64
923 - Outside services employed	8,389.47	-	-	8,389.47
925 - Injuries & Damages	75.36	-	-	75.36
926 - Employee pensions and benefits	46,636.89	-	3,453.95	50,090.84
930.2 - Miscellaneous general expenses	2,162.46	-	-	2,162.46
931 - Rents	2.44	-	-	2.44
935 - Maintenance of general plant	0.04	-	-	0.04
	\$ 333,034.18	\$ (1,578.33)	\$ 9,000.71	\$ 340,456.56

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
OS Senior VP - Commercial Operations	\$ 93,840.02	\$ (49.28)	\$ 2,625.17	\$ 96,415.91
Property Services	1.22	-	0.00	1.22
Resource Planning	146,947.88	(1,528.66)	3,766.71	149,185.93
SS Company Benefits	92,175.67	-	2,607.39	94,783.06
Supply Chain	69.39	(0.39)	1.44	70.44
	\$ 333,034.18	\$ (1,578.33)	\$ 9,000.71	\$ 340,456.56

Primary Activities for Allocating Cost Center 200136:

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

Billing Method

MWH Generation

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description				
200137	Energy Supply Miscellaneous Power Expense				
	FERC 506, 539, & 549				
<u>Update Test Year Affiliate Billings to SPS</u>					
(A)	(B)	(C)	(D)	(E)	
<u>Account</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>	
408.1 - Tax Other Than Income Tax - Payroll	\$ 4,634.84	\$ -	\$ -	\$ 4,634.84	
506 - Miscellaneous steam power expenses	61,256.34	-	1,212.04	62,468.38	
549 - Miscellaneous other power generation expenses	13,363.18	-	254.93	13,618.11	
925 - Injuries & Damages	0.97	-	-	0.97	
926 - Employee pensions and benefits	12,320.52	-	997.04	13,317.56	
	<u>\$ 91,575.85</u>	<u>\$ -</u>	<u>\$ 2,464.01</u>	<u>\$ 94,039.86</u>	

Detail By Affiliate Classification

<u>Affiliate Class</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>	
Business Systems	\$ 6,111.11	\$ -	\$ 170.07	\$ 6,281.18	
ES Performance Optimization	62,971.92	-	1,561.26	64,533.18	
ES VP Operations	30.94	-	-	30.94	
Enterprise Training	(1,578.18)	-	(47.35)	(1,625.53)	
SS Company Benefits	23,988.45	-	779.05	24,767.50	
Supply Chain	51.61	-	0.98	52.59	
	<u>\$ 91,575.85</u>	<u>\$ -</u>	<u>\$ 2,464.01</u>	<u>\$ 94,039.86</u>	

Primary Activities for Allocating Cost Center 200137:

Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 services include Energy Supply operations performance services labor and non-labor costs for non-management employees with the following accountabilities: Develop / suggest / implement improvements for multiple power plants, standardize best practices and process improvements across multiple power plants, establish operations and maintenance policies and procedures for multiple power plants.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549 using MWH generation to allocate costs is reasonable because the costs are directly related to the support of electric generation facilities.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200138	Energy Supply Operation Supervision & Engineering (S&E)			
	FERC 500, 535, & 546			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 136,534.37	\$ -	\$ -	\$ 136,534.37
426.1 - Donations	2,610.18	(2,610.18)	-	-
426.4 - Life Insurance	0.30	(0.30)	-	-
426.5 - Other Deductions	904.07	(904.07)	-	-
500 - Operation supervision and engineering	1,624,155.59	-	32,684.79	1,656,840.38
507 - Rents	583.73	-	-	583.73
546 - Operation supervision and engineering	357,552.38	-	7,057.19	364,609.57
550 - Rents	84.99	-	-	84.99
925 - Injuries & Damages	(676.08)	-	-	(676.08)
926 - Employee pensions and benefits	368,911.35	-	30,967.89	399,879.24
930.1 - General advertising expenses	186.78	-	(186.78)	-
	<u>\$ 2,490,847.66</u>	<u>\$ (3,514.55)</u>	<u>\$ 70,523.09</u>	<u>\$ 2,557,856.20</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Business Operations	\$ 515,308.28	\$ (36.33)	\$ 14,883.98	\$ 530,155.93
ES Performance Optimization	919,231.19	(59.12)	25,358.06	944,530.13
ES VP Energy Supply	119,286.95	(3,413.82)	2,675.50	118,548.63
ES VP Operations	133,657.92	-	3,311.59	136,969.51
ES Wind	76,215.59	(4.77)	167.55	76,378.37
Enterprise Training	912.38	-	(6.04)	906.34
Property Services	22.09	-	0.01	22.10
SS Company Benefits	725,657.22	-	24,120.37	749,777.59
Supply Chain	556.04	(0.51)	12.05	567.58
	<u>\$ 2,490,847.66</u>	<u>\$ (3,514.55)</u>	<u>\$ 70,523.09</u>	<u>\$ 2,557,856.20</u>

Primary Activities for Allocating Cost Center 200138:

Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 services include labor and expenses incurred in the general supervision and direction of the operation of steam powered generation stations, hydraulic power generating stations, and other power generating stations.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546 using MWH generation to allocate costs is reasonable because the costs are directly related to the support of electric generation facilities.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200139	Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
<u>Account</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
408.1 - Tax Other Than Income Tax - Payroll	\$ 6,297.95	\$ -	\$ -	\$ 6,297.95
510 - Maintenance supervision and engineering	112,751.64	-	(6,396.38)	106,355.26
551 - Maintenance supervision and engineering	25,853.32	-	(1,752.22)	24,101.10
925 - Injuries & Damages	(113.46)	-	-	(113.46)
926 - Employee pensions and benefits	18,141.42	-	1,752.90	19,894.32
930.2 - Miscellaneous general expenses	4,936.58	-	-	4,936.58
	\$ 167,867.45	\$ -	\$ (6,395.71)	\$ 161,471.74

Detail By Affiliate Classification

<u>Affiliate Class</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
ES Engineering & Construction	\$ 132,396.42	\$ -	(7,803.11)	\$ 124,593.31
SS Company Benefits	35,471.03	-	1,407.40	36,878.43
	\$ 167,867.45	\$ -	\$ (6,395.71)	\$ 161,471.74

Primary Activities for Allocating Cost Center 200139:

Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance. Manage uniform project management process (policies). Planning for physical plant modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications. Develop and execute innovative technology projects such as: biomass, solar, wind. Implement enterprise project management (EPM) and planning tools. Establish uniform technology, design & equipment standards.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551 using MWH generation to allocate costs is reasonable because the costs are directly related to the support of electric generation facilities.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200141	Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
<u>Account</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
408.1 - Tax Other Than Income Tax - Payroll	\$ 53.78	\$ -	\$ -	\$ 53.78
500 - Operation supervision and engineering	701.77	-	9.04	710.81
546 - Operation supervision and engineering	77.22	-	1.00	78.22
925 - Injuries & Damages	0.36	-	-	0.36
926 - Employee pensions and benefits	79.73	-	5.65	85.38
	<u>\$ 912.86</u>	<u>\$ -</u>	<u>\$ 15.69</u>	<u>\$ 928.55</u>

Detail By Affiliate Classification

<u>Affiliate Class</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
ES Wind	\$ 730.23	\$ -	\$ 11.55	\$ 741.78
SS Company Benefits	182.63	-	4.14	186.77
	<u>\$ 912.86</u>	<u>\$ -</u>	<u>\$ 15.69</u>	<u>\$ 928.55</u>

Primary Activities for Allocating Cost Center 200141:

Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546 services include labor and expenses incurred in the general supervision and direction of the operation of steam powered generation stations, hydraulic power generating stations, and other power generating stations. This allocation is used when PSCO & SPS jurisdictions are benefiting from the services.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546 using MWH generation to allocate costs is reasonable because the costs are directly related to the support of electric generation facilities.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Work Order Code	Description			
200142	Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,630.29	\$ -	\$ -	\$ 1,630.29
510 - Maintenance supervision and engineering	28,063.43	-	467.04	28,530.47
551 - Maintenance supervision and engineering	5,346.35	-	96.04	5,442.39
925 - Injuries & Damages	(6.24)	-	-	(6.24)
926 - Employee pensions and benefits	4,975.20	-	397.55	5,372.75
	<u>\$ 40,009.03</u>	<u>\$ -</u>	<u>\$ 960.63</u>	<u>\$ 40,969.66</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Engineering & Construction	\$ 30,673.30	\$ -	\$ 647.91	\$ 31,321.21
SS Company Benefits	9,335.73	-	312.72	9,648.45
	<u>\$ 40,009.03</u>	<u>\$ -</u>	<u>\$ 960.63</u>	<u>\$ 40,969.66</u>

Primary Activities for Allocating Cost Center 200142:

Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551 services which include management and performance labor and non-labor costs for the following accountabilities: Researching, reviewing, recommending and facilitating the selection of technological alternatives for improved plant and environmental performance. Manage uniform project management process (policies). Planning for physical plant modifications, which includes consolidation and management of short-term and long-term plans for physical plant modifications. Develop and execute innovative technology projects such as: biomass, solar, wind. Implement enterprise project management (EPM) and planning tools. Establish uniform technology, design & equipment standards. This allocation is used when PSCO & SPS jurisdictions are benefiting from the services.

Billing Method

MWH Generation

Justification for Billing Method

Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551 using MWH generation to allocate costs is reasonable because the costs are directly related to the support of electric generation facilities.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200146	Energy Markets - Regulated Trading			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 11,734.81	\$ -	\$ -	\$ 11,734.81
426.5 - Other Deductions	886.18	(886.18)	-	-
920 - Administrative and general salaries	150,908.12	-	2,904.67	153,812.79
921 - Office supplies and expenses	15,750.63	-	(818.09)	14,932.54
923 - Outside services employed	6,581.88	-	-	6,581.88
925 - Injuries & Damages	(139.05)	-	-	(139.05)
926 - Employee pensions and benefits	31,485.56	-	2,910.67	34,396.23
930.2 - Miscellaneous general expenses	1,441.70	-	-	1,441.70
	\$ 218,649.83	\$ (886.18)	\$ 4,997.25	\$ 222,760.90

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 6,719.12	\$ -	\$ 9.08	\$ 6,728.20
OS Senior VP - Commercial Operations	147,366.76	(886.17)	2,741.22	149,221.81
SS Company Benefits	64,522.53	-	2,245.99	66,768.52
Supply Chain	41.42	(0.01)	0.96	42.37
	\$ 218,649.83	\$ (886.18)	\$ 4,997.25	\$ 222,760.90

Primary Activities for Allocating Cost Center 200146:

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

Billing Method

MWH Hours Sold

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200147	Business Objects			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 6,195.56	\$ -	\$ -	\$ 6,195.56
426.4 - Life Insurance	0.18	(0.18)	-	-
426.5 - Other Deductions	0.06	(0.06)	-	-
920 - Administrative and general salaries	83,408.81	-	1,880.70	85,289.51
921 - Office supplies and expenses	52,504.64	-	(1.53)	52,503.11
923 - Outside services employed	5,845.79	-	-	5,845.79
925 - Injuries & Damages	(57.43)	-	-	(57.43)
926 - Employee pensions and benefits	16,425.78	-	1,470.60	17,896.38
930.1 - General advertising expenses	0.03	-	(0.03)	-
931 - Rents	1.25	-	-	1.25
935 - Maintenance of general plant	0.04	-	-	0.04
	\$ 164,324.71	\$ (0.24)	\$ 3,349.74	\$ 167,674.21

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 131,504.05	\$ -	\$ 2,193.53	\$ 133,697.58
Property Services	1.42	-	-	1.42
SS Company Benefits	32,753.53	-	1,154.72	33,908.25
Supply Chain	65.71	(0.24)	1.48	66.95
	\$ 164,324.71	\$ (0.24)	\$ 3,349.74	\$ 167,674.21

Primary Activities for Allocating Cost Center 200147:

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

Billing Method

No. of Business Objects Users

Justification for Billing Method

Business Objects using No. of Business Object users to allocate costs is reasonable because the costs are directly related to users who can access the application.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200148	Business Systems			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 254,048.09	\$ -	\$ -	\$ 254,048.09
426.4 - Life Insurance	15.83	(15.83)	-	-
426.5 - Other Deductions	602.84	(602.84)	-	-
920 - Administrative and general salaries	3,576,142.96	-	82,959.75	3,659,102.71
921 - Office supplies and expenses	5,800,045.25	-	(1,191.75)	5,798,853.50
923 - Outside services employed	809,638.32	-	(13,623.88)	796,014.44
925 - Injuries & Damages	(2,164.97)	-	-	(2,164.97)
926 - Employee pensions and benefits	683,519.81	-	60,871.66	744,391.47
930.1 - General advertising expenses	7.58	-	(7.58)	-
930.2 - Miscellaneous general expenses	262.28	-	-	262.28
931 - Rents	296.44	-	-	296.44
935 - Maintenance of general plant	192.16	-	-	192.16
	\$ 11,122,606.59	\$ (618.67)	\$ 129,008.20	\$ 11,250,996.12

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 9,767,979.91	\$ (594.90)	\$ 79,975.49	\$ 9,847,360.50
Chief Customer and Innovation Officer	7,459.63	-	223.79	7,683.42
ES VP Operations	(75.74)	-	(2.44)	(78.18)
Property Services	377.08	-	0.25	377.33
SS Company Benefits	1,333,497.52	-	48,516.23	1,382,013.75
Supply Chain	13,368.19	(23.77)	294.87	13,639.29
	\$ 11,122,606.59	\$ (618.67)	\$ 129,008.20	\$ 11,250,996.12

Primary Activities for Allocating Cost Center 200148:

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

Billing Method

No. of Computers

Justification for Billing Method

Business Systems using No. of computers to allocate costs is reasonable because there is a cost causative relationship between the No. of computers and the cost to support them.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200149	Customer & Enterprise Solutions (CES)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 0.82	\$ -	\$ -	\$ 0.82
920 - Administrative and general salaries	12.09	-	0.29	12.38
921 - Office supplies and expenses	236,392.34	-	-	236,392.34
923 - Outside services employed	2.42	-	-	2.42
925 - Injuries & Damages	0.01	-	-	0.01
926 - Employee pensions and benefits	1.90	-	0.15	2.05
	<u>\$ 236,409.58</u>	<u>\$ -</u>	<u>\$ 0.44</u>	<u>\$ 236,410.02</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 236,392.23	\$ -	\$ -	\$ 236,392.23
SS Company Benefits	4.00	-	0.11	4.11
Supply Chain	13.35	-	0.32	13.67
	<u>\$ 236,409.58</u>	<u>\$ -</u>	<u>\$ 0.44</u>	<u>\$ 236,410.02</u>

Primary Activities for Allocating Cost Center 200149:

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

Billing Method

Number of Computers, Number of Customers & Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200150	Interactive Voice Response (IVR)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
903 - Customer records and collection expenses	\$ 117,593.67	\$ -	\$ -	\$ 117,593.67
	\$ 117,593.67	\$ -	\$ -	\$ 117,593.67
<u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 117,593.67	\$ -	\$ -	\$ 117,593.67
	\$ 117,593.67	\$ -	\$ -	\$ 117,593.67

Primary Activities for Allocating Cost Center 200150:

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

Billing Method

No. of Contacts

Justification for Billing Method

Interactive Voice Response (IVR) using No. of contacts to allocate costs is reasonable because this system is used to take and route customer calls and benefits customers using the call centers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200151	Customer Billing FERC 903			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 40,569.08	\$ -	\$ (1.62)	\$ 40,567.46
426.4 - Life Insurance	1.33	(1.33)	-	-
426.5 - Other Deductions	1.14	(1.14)	-	-
903 - Customer records and collection expenses	673,579.04	-	12,447.22	686,026.26
925 - Injuries & Damages	(519.80)	-	-	(519.80)
926 - Employee pensions and benefits	110,116.33	-	10,342.69	120,459.02
930.1 - General advertising expenses	0.38	-	(0.38)	-
931 - Rents	19.69	-	-	19.69
935 - Maintenance of general plant	23,054.30	-	-	23,054.30
	\$ 846,821.49	\$ (2.47)	\$ 22,787.91	\$ 869,606.93

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Customer Care	\$ 628,306.78	\$ -	\$ 14,514.95	\$ 642,821.73
Property Services	25.26	-	0.02	25.28
SS Company Benefits	217,577.23	-	8,252.88	225,830.11
Supply Chain	912.22	(2.47)	20.06	929.81
	\$ 846,821.49	\$ (2.47)	\$ 22,787.91	\$ 869,606.93

Primary Activities for Allocating Cost Center 200151:

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

Billing Method

No. of Customer Bills

Justification for Billing Method

Customer Billing FERC 903 using No. of customer bills to allocate costs is reasonable because the costs are directly related to customer billing activities.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200152	Customer Care 902			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 5,588.97	\$ -	\$ -	\$ 5,588.97
426.4 - Life Insurance	5.78	(5.78)	-	-
426.5 - Other Deductions	2.33	(2.33)	-	-
902 - Meter reading expenses	203,821.89	-	1,792.04	205,613.93
925 - Injuries & Damages	(50.40)	-	-	(50.40)
926 - Employee pensions and benefits	15,666.40	-	1,363.25	17,029.65
931 - Rents	20.38	-	-	20.38
	\$ 225,055.35	\$ (8.11)	\$ 3,155.29	\$ 228,202.53

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 56,843.12	\$ (0.22)	\$ 1,232.32	\$ 58,075.22
Chief Customer and Innovation Officer	107,371.60	-	0.07	107,371.67
Customer Care	21,896.62	-	644.25	22,540.87
Enterprise Security	7,404.76	-	185.39	7,590.15
Property Services	27.12	-	0.02	27.14
SS Company Benefits	30,581.62	-	1,072.57	31,654.19
Supply Chain	930.51	(7.89)	20.67	943.29
	\$ 225,055.35	\$ (8.11)	\$ 3,155.29	\$ 228,202.53

Primary Activities for Allocating Cost Center 200152:

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

Billing Method

No. of Customers

Justification for Billing Method

Customer Care 902 using No. of customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200153	Customer Safety Advertising/Information Costs			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 1,013.60	\$ -	\$ -	\$ 1,013.60
426.1 - Donations	450.39	(450.39)	-	-
426.4 - Life Insurance	0.90	(0.90)	-	-
426.5 - Other Deductions	0.82	(0.82)	-	-
909 - Customer Service Instructional Advertising	75,777.52	-	(75,777.52)	-
920 - Administrative and general salaries	14,052.54	-	324.43	14,376.97
921 - Office supplies and expenses	13,549.99	-	(2.20)	13,547.79
923 - Outside services employed	17,374.85	-	-	17,374.85
925 - Injuries & Damages	(10.03)	-	-	(10.03)
926 - Employee pensions and benefits	2,798.93	-	253.02	3,051.95
930.1 - General advertising expenses	14,988.90	-	(14,988.90)	-
930.2 - Miscellaneous general expenses	554.33	-	-	554.33
931 - Rents	1,549.75	-	-	1,549.75
935 - Maintenance of general plant	0.92	-	-	0.92
	\$ 142,103.41	\$ (452.11)	\$ (90,191.17)	\$ 51,460.13

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Customer and Innovation Officer	\$ 90,609.39	\$ -	\$ (66,438.33)	\$ 24,171.06
Property Services	21.67	-	0.01	21.68
SS Company Benefits	5,394.99	-	203.65	5,598.64
Supply Chain	744.02	(1.72)	16.15	758.45
VP Distribution Operations	10.86	-	-	10.86
Workforce Relations & Safety	45,322.48	(450.39)	(23,972.66)	20,899.43
	\$ 142,103.41	\$ (452.11)	\$ (90,191.17)	\$ 51,460.13

Primary Activities for Allocating Cost Center 200153:

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

Billing Method

Number of Customers

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200154	Customer Service Information Technology (IT) FERC 903			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 20.43	\$ -	\$ -	\$ 20.43
426.4 - Life Insurance	3.38	(3.38)	-	-
426.5 - Other Deductions	1.15	(1.15)	-	-
903 - Customer records and collection expenses	125,126.86	-	17.04	125,143.90
925 - Injuries & Damages	0.01	-	-	0.01
926 - Employee pensions and benefits	121.55	-	9.41	130.96
930.1 - General advertising expenses	0.01	-	(0.01)	-
931 - Rents	(19.32)	-	-	(19.32)
	\$ 125,254.07	\$ (4.53)	\$ 26.44	\$ 125,275.98

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 879.55	\$ -	(0.00)	\$ 879.55
Chief Customer and Innovation Officer	123,719.16	-	7.85	123,727.01
Property Services	(23.69)	-	(0.02)	(23.71)
SS Company Benefits	151.11	-	9.13	160.24
Supply Chain	527.94	(4.53)	9.48	532.89
	<u>\$ 125,254.07</u>	<u>\$ (4.53)</u>	<u>\$ 26.44</u>	<u>\$ 125,275.98</u>

Primary Activities for Allocating Cost Center 200154:

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

Billing Method

Number of Customers

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200155	Customer Care FERC 903			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 122,434.11	\$ -	\$ -	\$ 122,434.11
426.4 - Life Insurance	1.31	(1.31)	-	-
426.5 - Other Deductions	1,181.92	(1,181.92)	-	-
903 - Customer records and collection expenses	1,887,137.60	-	24,268.05	1,911,405.65
925 - Injuries & Damages	(1,346.14)	-	-	(1,346.14)
926 - Employee pensions and benefits	327,810.38	-	29,994.98	357,805.36
930.1 - General advertising expenses	506.83	-	(506.83)	-
931 - Rents	203.97	-	-	203.97
	\$ 2,337,929.98	\$ (1,183.23)	\$ 53,756.19	\$ 2,390,502.94

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Customer Care	\$ 1,689,396.47	\$ (1,181.71)	\$ 29,906.83	\$ 1,718,121.59
Property Services	9.86	-	0.00	9.86
SS Company Benefits	647,721.86	-	23,831.45	671,553.31
Supply Chain	801.79	(1.52)	17.91	818.18
	<u>\$ 2,337,929.98</u>	<u>\$ (1,183.23)</u>	<u>\$ 53,756.19</u>	<u>\$ 2,390,502.94</u>

Primary Activities for Allocating Cost Center 200155:

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

Billing Method

Number of Customers

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200156	Customer Care FERC 901			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,037.51	\$ -	\$ -	\$ 2,037.51
901 - Supervision	29,643.31	-	483.21	30,126.52
925 - Injuries & Damages	(27.18)	-	-	(27.18)
926 - Employee pensions and benefits	5,530.73	-	522.93	6,053.66
	<u>\$ 37,184.37</u>	<u>\$ -</u>	<u>\$ 1,006.14</u>	<u>\$ 38,190.51</u>
<u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Customer Care	\$ 26,197.80	\$ -	\$ 588.86	\$ 26,786.66
SS Company Benefits	10,965.41	-	416.78	11,382.19
Supply Chain	21.16	-	0.51	21.67
	<u>\$ 37,184.37</u>	<u>\$ -</u>	<u>\$ 1,006.14</u>	<u>\$ 38,190.51</u>

Primary Activities for Allocating Cost Center 200156:

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

Billing Method

Number of Customers

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200161	Customer Care Low Income Assistance FERC 908			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 2,828.14	\$ -	\$ -	\$ 2,828.14
908 - Customer assistance expenses	39,740.06	-	900.90	40,640.96
925 - Injuries & Damages	(28.69)	-	-	(28.69)
926 - Employee pensions and benefits	7,609.00	-	689.85	8,298.85
	<u>\$ 50,148.51</u>	<u>\$ -</u>	<u>\$ 1,590.74</u>	<u>\$ 51,739.25</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Customer Care	\$ 34,988.82	\$ -	\$ 1,048.19	\$ 36,037.01
SS Company Benefits	15,159.69	-	542.56	15,702.25
	<u>\$ 50,148.51</u>	<u>\$ -</u>	<u>\$ 1,590.74</u>	<u>\$ 51,739.25</u>

Primary Activities for Allocating Cost Center 200161:

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

Billing Method

Number of Residential Customers

Justification for Billing Method

Customer Care Low Income Assistance FERC 908 using Number of residential customers to allocate costs is reasonable because the costs are directly related to customers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200162	Call Logging and Quality Management (CL/QM)			
	FERC 903			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
<u>Account</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
408.1 - Tax Other Than Income Tax - Payroll	\$ 2.17	\$ -	\$ -	\$ 2.17
903 - Customer records and collection expenses	45,021.82	-	0.67	45,022.49
925 - Injuries & Damages	(0.24)	-	-	(0.24)
926 - Employee pensions and benefits	8.12	-	1.40	9.52
	<u>\$ 45,031.87</u>	<u>\$ -</u>	<u>\$ 2.08</u>	<u>\$ 45,033.95</u>
 <u>Detail By Affiliate Classification</u>				
<u>Affiliate Class</u>	<u>XES Billings to SPS</u>	<u>Exclusions</u>	<u>Pro Formas</u>	<u>Requested Amount</u>
Business Systems	\$ 44,982.47	\$ -	\$ -	\$ 44,982.47
SS Company Benefits	15.01	-	1.25	16.26
Supply Chain	34.39	-	0.83	35.22
	<u>\$ 45,031.87</u>	<u>\$ -</u>	<u>\$ 2.08</u>	<u>\$ 45,033.95</u>

Primary Activities for Allocating Cost Center 200162:

Call Logging and Quality Management (CL/QM) FERC 903 includes the labor and non-labor operating costs for the application development and maintenance of the Call Logging and Quality Management system which is used to monitor and record calls for contact center training and leadership teams.

Billing Method

No. of Customers/ No. of Contacts

Justification for Billing Method

Call Logging and Quality Management (CL/QM) FERC 903 using a ratio of no. of customers/no. of contacts to allocated costs is reasonable because the system benefits current and potential customers using the call centers.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200163	Employee Communications			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 12,886.36	\$ -	\$ -	\$ 12,886.36
426.4 - Life Insurance	0.08	(0.08)	-	-
426.5 - Other Deductions	0.03	(0.03)	-	-
920 - Administrative and general salaries	176,909.38	-	4,144.79	181,054.17
921 - Office supplies and expenses	13,142.40	-	(32.34)	13,110.06
923 - Outside services employed	9,098.06	-	-	9,098.06
925 - Injuries & Damages	(100.22)	-	-	(100.22)
926 - Employee pensions and benefits	35,244.15	-	3,089.26	38,333.41
930.1 - General advertising expenses	0.02	-	(0.02)	-
931 - Rents	0.81	-	-	0.81
	\$ 247,181.07	\$ (0.11)	\$ 7,201.69	\$ 254,382.65

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Chief Customer and Innovation Officer	\$ 105.31	\$ -	\$ 3.16	\$ 108.47
Corporate Strategy and Communication	179,912.09	-	4,698.34	184,610.43
Property Services	0.90	-	-	0.90
SS Company Benefits	67,087.48	-	2,498.48	69,585.96
Supply Chain	75.29	(0.11)	1.70	76.88
	\$ 247,181.07	\$ (0.11)	\$ 7,201.69	\$ 254,382.65

Primary Activities for Allocating Cost Center 200163:

Employee Communications includes the labor and non-labor costs for the development and enhancement of employee awareness and understanding of the company's strategies, priorities, decisions and performance objectives. It develops and produces regular communication vehicles, including TODAY (daily news bulleting on intranet); XTRA (monthly print publication for all employees and retirees); All Managers E-mail (real-time communication for employees who supervise and manage others); Focus on Financials for all employees; targeted communications for specific business areas, such as Human Resources, and employee meetings.

Billing Method

Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200164	Payroll			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 6,317.62	\$ -	\$ -	\$ 6,317.62
426.4 - Life Insurance	0.01	(0.01)	-	-
920 - Administrative and general salaries	90,719.97	-	2,066.99	92,786.96
921 - Office supplies and expenses	3,286.85	-	-	3,286.85
922 - Administrative Transfer Credit	(109,473.03)	-	-	(109,473.03)
923 - Outside services employed	8,391.35	-	-	8,391.35
925 - Injuries & Damages	(88.01)	-	-	(88.01)
926 - Employee pensions and benefits	17,899.08	-	1,647.23	19,546.31
931 - Rents	0.01	-	-	0.01
	\$ 17,053.85	\$ (0.01)	\$ 3,714.22	\$ 20,768.06

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Human Resources	\$ 10,464.28	\$ -	\$ 6.31	\$ 10,470.59
Property Services	0.01	-	-	0.01
SS Company Benefits	6,531.36	-	3,706.53	10,237.89
Supply Chain	58.20	(0.01)	1.39	59.58
	<u>\$ 17,053.85</u>	<u>\$ (0.01)</u>	<u>\$ 3,714.22</u>	<u>\$ 20,768.06</u>

Primary Activities for Allocating Cost Center 200164:

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

Billing Method

Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200165	Employee Management Systems			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 28,853.78	\$ -	\$ -	\$ 28,853.78
426.4 - Life Insurance	4.78	(4.78)	-	-
426.5 - Other Deductions	4.14	(4.14)	-	-
920 - Administrative and general salaries	398,533.58	-	9,000.78	407,534.36
921 - Office supplies and expenses	151,615.65	-	(158.22)	151,457.43
923 - Outside services employed	727,658.35	-	-	727,658.35
925 - Injuries & Damages	(267.76)	-	-	(267.76)
926 - Employee pensions and benefits	78,441.05	-	6,937.86	85,378.91
930.1 - General advertising expenses	1.81	-	(1.81)	-
931 - Rents	813.21	-	-	813.21
935 - Maintenance of general plant	3.37	-	-	3.37
	\$ 1,385,661.96	\$ (8.92)	\$ 15,778.62	\$ 1,401,431.66

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 371,278.64	\$ -	\$ 265.44	\$ 371,544.08
Enterprise Security	854,133.72	(2.55)	9,973.65	864,104.82
Property Services	84.07	-	0.05	84.12
SS Company Benefits	155,473.35	-	5,436.03	160,909.38
Supply Chain	4,692.18	(6.37)	103.45	4,789.26
	\$ 1,385,661.96	\$ (8.92)	\$ 15,778.62	\$ 1,401,431.66

Primary Activities for Allocating Cost Center 200165:

Employee Management Systems includes the labor and non-labor costs for the Security Operations Center (SOC), Time capture and processing for payroll and accounting and Human Resources software. These applications and services provide services for the whole company related to enterprise security, including physical access, security monitoring and investigations, payroll and time accounting and employee information databases.

Billing Method

Number of Employees

Justification for Billing Method

Employee Management Systems using No. of Employees to allocate costs is reasonable because the costs are directly related to employees.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200166	Human Resources (Diversity/Safety/Employee Relations)			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 156,875.49	\$ -	\$ -	\$ 156,875.49
426.1 - Donations	7,221.66	(7,221.66)	-	-
426.4 - Life Insurance	2.67	(2.67)	-	-
426.5 - Other Deductions	2,404.89	(2,404.89)	-	-
920 - Administrative and general salaries	2,143,283.06	-	48,819.48	2,192,102.54
921 - Office supplies and expenses	344,945.81	-	(769.82)	344,175.99
922 - Administrative Transfer Credit	21,650.77	-	-	21,650.77
923 - Outside services employed	295,724.24	-	-	295,724.24
925 - Injuries & Damages	(1,492.44)	-	-	(1,492.44)
926 - Employee pensions and benefits	426,421.59	-	38,294.93	464,716.52
930.1 - General advertising expenses	(16,898.94)	-	16,898.94	-
930.2 - Miscellaneous general expenses	7,258.51	-	-	7,258.51
931 - Rents	1,103.19	-	-	1,103.19
935 - Maintenance of general plant	140.88	-	-	140.88
	\$ 3,388,641.38	\$ (9,629.22)	\$ 103,243.53	\$ 3,482,255.69

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 193,699.64	\$ -	\$ (7.43)	\$ 193,692.21
Enterprise Training	526,627.24	(18.42)	11,639.45	538,248.27
Human Resources	1,407,886.00	(9,521.32)	50,751.62	1,449,116.30
Property Services	67.55	-	0.04	67.59
SS Company Benefits	865,396.17	-	30,426.35	895,822.52
Supply Chain	2,161.45	(3.44)	47.49	2,205.50
Workforce Relations & Safety	392,803.33	(86.04)	10,386.01	403,103.30
	\$ 3,388,641.38	\$ (9,629.22)	\$ 103,243.53	\$ 3,482,255.69

Primary Activities for Allocating Cost Center 200166:

Human Resources (Diversity/Safety/Employee Relations) includes the labor and non-labor costs for work performed for operating and affiliate company employees, such as diversity programs, providing workforce relations resources for labor agreements, arbitration, and training. Manage, design, and implement Corporate Safety initiatives. Staffing administration for non-bargaining positions and provides Affirmative Action plans (development) and government audit management (compliance).

Billing Method

Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200167	e-Business			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 0.11	\$ -	\$ -	\$ 0.11
920 - Administrative and general salaries	1.66	-	0.03	1.69
921 - Office supplies and expenses	26,984.29	-	-	26,984.29
923 - Outside services employed	0.29	-	-	0.29
926 - Employee pensions and benefits	0.31	-	0.02	0.33
	<u>\$ 26,986.66</u>	<u>\$ -</u>	<u>\$ 0.04</u>	<u>\$ 26,986.70</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 26,984.26	\$ -	\$ -	26,984.26
SS Company Benefits	0.76	-	0.00	0.76
Supply Chain	1.64	-	0.04	1.68
	\$ 26,986.66	\$ -	\$ 0.04	\$ 26,986.70

Primary Activities for Allocating Cost Center 200167:

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

Billing Method

Number of Employees

Justification for Billing Method

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

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200169	Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ (213.84)	\$ -	\$ -	\$ (213.84)
426.5 - Other Deductions	74.98	(74.98)	-	-
506 - Miscellaneous steam power expenses	92,297.91	-	293.87	92,591.78
925 - Injuries & Damages	13.80	-	-	13.80
926 - Employee pensions and benefits	1,511.36	-	170.54	1,681.90
	<u>\$ 93,684.21</u>	<u>\$ (74.98)</u>	<u>\$ 464.41</u>	<u>\$ 94,073.64</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 93,018.66	\$ (74.98)	\$ 273.86	\$ 93,217.54
SS Company Benefits	665.55	-	190.56	856.11
	\$ 93,684.21	\$ (74.98)	\$ 464.41	\$ 94,073.64

Primary Activities for Allocating Cost Center 200169:

Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549 includes the labor and non-labor costs for the non-critical applications that support the Energy Supply area. Such as Emissions Tracker, Labworks, SAP WAM, Documentum and Meridian.

Billing Method

Number of WAM Energy Supply Users

Justification for Billing Method

Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549 using the number of WAM Energy Supply users to allocate the costs is reasonable because there is a direct causal relationship with the operations supported by WAM Energy Supply.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200170	Meter Reading and Monitoring Systems FERC 902			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 475.22	\$ -	\$ -	\$ 475.22
426.4 - Life Insurance	0.99	(0.99)	-	-
426.5 - Other Deductions	0.25	(0.25)	-	-
902 - Meter reading expenses	152,873.97	-	143.88	153,017.85
925 - Injuries & Damages	(6.07)	-	-	(6.07)
926 - Employee pensions and benefits	1,309.24	-	120.17	1,429.41
930.1 - General advertising expenses	0.03	-	(0.03)	-
931 - Rents	2.39	-	-	2.39
	\$ 154,656.02	\$ (1.24)	\$ 264.02	\$ 154,918.80

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 151,740.82	\$ -	\$ 161.21	\$ 151,902.03
Property Services	3.05	-	0.00	3.05
SS Company Benefits	2,578.62	-	95.37	2,673.99
Supply Chain	333.53	(1.24)	7.44	339.73
	\$ 154,656.02	\$ (1.24)	\$ 264.02	\$ 154,918.80

Primary Activities for Allocating Cost Center 200170:

Meter Reading and Monitoring Systems FERC 902 includes the labor and non-labor operating costs for the application development and maintenance of the software applications needed to read and monitor gas and electric meters.

Billing Method

Number of Meters

Justification for Billing Method

Meter Reading and Monitoring Systems FERC 902 using number of meters to allocate costs is reasonable because there is a direct causal relationship with the companies use of systems to monitor meters.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200171	Customer Resource System (CRS) FERC 903			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 13,076.73	\$ -	\$ -	\$ 13,076.73
426.4 - Life Insurance	13.56	(13.56)	-	-
426.5 - Other Deductions	8.10	(8.10)	-	-
903 - Customer records and collection expenses	1,352,763.17	-	4,096.97	1,356,860.14
925 - Injuries & Damages	(99.68)	-	-	(99.68)
926 - Employee pensions and benefits	34,566.04	-	3,083.63	37,649.67
930.1 - General advertising expenses	2.06	-	(2.06)	-
931 - Rents	182.47	-	-	182.47
	\$ 1,400,512.45	\$ (21.66)	\$ 7,178.54	\$ 1,407,669.33

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 492,240.79	\$ (0.40)	\$ 4,243.43	\$ 496,483.82
Chief Customer and Innovation Officer	833,708.61	-	325.04	834,033.65
Property Services	236.93	-	0.16	237.09
SS Company Benefits	67,629.70	-	2,460.95	70,090.65
Supply Chain	6,696.42	(21.26)	148.97	6,824.13
	\$ 1,400,512.45	\$ (21.66)	\$ 7,178.54	\$ 1,407,669.33

Primary Activities for Allocating Cost Center 200171:

Customer Resource System (CRS) FERC 903 includes the labor and non-labor costs for the CRS system, specifically, application development and maintenance costs, licensing fees, server system costs and technology risk costs specific to disaster recovery of this application. CRS is Xcel Energy's customer service and billing system.

Billing Method

No. of Meters/ No. of Contacts

Justification for Billing Method

Customer Resource System (CRS) FERC 903 using a ratio of no. of meters/no. of contacts to allocate costs is reasonable because there is a direct causal relationship with the operations supported by CRS.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200172	Network			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 42,896.38	\$ -	\$ -	\$ 42,896.38
426.4 - Life Insurance	7.23	(7.23)	-	-
426.5 - Other Deductions	839.32	(839.32)	-	-
920 - Administrative and general salaries	645,281.10	-	14,854.94	660,136.04
921 - Office supplies and expenses	373,905.19	-	(29.01)	373,876.18
923 - Outside services employed	421,278.37	-	-	421,278.37
925 - Injuries & Damages	(553.73)	-	-	(553.73)
926 - Employee pensions and benefits	117,671.51	-	11,026.99	128,698.50
930.1 - General advertising expenses	3.71	-	(3.71)	-
931 - Rents	6,086.06	-	-	6,086.06
935 - Maintenance of general plant	5.40	-	-	5.40
	\$ 1,607,420.54	\$ (846.55)	\$ 25,849.20	\$ 1,632,423.19

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 1,366,678.06	\$ (836.40)	\$ 16,967.27	\$ 1,382,808.93
Property Services	139.06	-	0.09	139.15
SS Company Benefits	233,841.96	-	8,738.32	242,580.28
Supply Chain	6,761.46	(10.15)	143.51	6,894.82
	\$ 1,607,420.54	\$ (846.55)	\$ 25,849.20	\$ 1,632,423.19

Primary Activities for Allocating Cost Center 200172:

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

Billing Method

Number of Phones, Number of Radios & Number of Computers

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200173	Generation Trading/Native Hedge - Back Office			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 53.36	\$ -	\$ -	\$ 53.36
920 - Administrative and general salaries	668.91	-	16.53	685.44
921 - Office supplies and expenses	19.32	-	-	19.32
925 - Injuries & Damages	(1.18)	-	-	(1.18)
926 - Employee pensions and benefits	133.56	-	14.98	148.54
	<u>\$ 873.97</u>	<u>\$ -</u>	<u>\$ 31.52</u>	<u>\$ 905.49</u>

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Controller	\$ 630.29	\$ -	\$ 18.33	\$ 648.62
SS Company Benefits	243.68	-	13.19	256.87
	<u>\$ 873.97</u>	<u>\$ -</u>	<u>\$ 31.52</u>	<u>\$ 905.49</u>

Primary Activities for Allocating Cost Center 200173:

Generation Trading/Native Hedge - Back Office includes the labor and non-labor costs associated with oversight and administration of accounting related trading costs including generation trading and native hedge. This allocator should be primarily used by Accounting and Finance, or others providing Administrative & General (A&G) activities when energy trades are executed using one of Xcel Energy Utilities generation resources.

Billing Method

Joint Operating Agreement Labor Hours Ratio

Justification for Billing Method

Gen/Native Hedge - Back Office use of Joint Operating Agreement Labor Hours Ratio is reasonable because there is a direct correlation between the front office activities and the mid-office and back-office activities. It is required to use the Joint Operating Agreement for the Proprietary split for these accounting and trading costs.

Southwestern Public Service Company

**XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020**

Allocating Cost Center	Description			
200174	Generation Trading/Native Hedge - Mid Office FERC 557			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 5,692.36	\$ -	\$ -	\$ 5,692.36
557 - Other expenses	194,885.89	-	5,267.63	200,153.52
925 - Injuries & Damages	(50.21)	-	-	(50.21)
926 - Employee pensions and benefits	15,412.30	-	1,369.63	16,781.93
	<u>\$ 215,940.34</u>	<u>\$ -</u>	<u>\$ 6,637.26</u>	<u>\$ 222,577.60</u>
<u>Detail By Affiliate Classification</u>				
Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
OS Senior VP - Commercial Operations	\$ 116,675.73	\$ -	\$ 3,500.27	\$ 120,176.00
Risk Management and Audit Services	68,719.23	-	2,061.58	70,780.81
SS Company Benefits	30,545.38	-	1,075.41	31,620.79
	<u>\$ 215,940.34</u>	<u>\$ -</u>	<u>\$ 6,637.26</u>	<u>\$ 222,577.60</u>

Primary Activities for Allocating Cost Center 200174:

Generation Trading/Native Hedge - Mid Office FERC 557 includes the labor and non-labor costs associated with independent evaluation and risk measurement of trading and generation book transactions, including preparing daily P&L (profit and loss) reports and individual trader profit and loss reports for the prop book, daily generation book valuation reports for each system showing all net fuel positions and any forward sales values and/or hedges, ensuring that margin reporting follows all SEC rules and GAAP reporting and that credit and risk policies and procedures are complied with.

Billing Method

Joint Operating Agreement Labor Hours Ratio

Justification for Billing Method

Generation Trading/Native Hedge - Mid Office use of Joint Operating Agreement Labor Hours Ratio is reasonable because there is a direct correlation between the front office activities and the mid-office and back-office activities. It is required to use the Joint Operating Agreement for the Proprietary split for these accounting and trading costs.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200176	Marketing & Sales			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 26,076.99	\$ -	\$ -	\$ 26,076.99
426.1 - Donations	331.81	(331.81)	-	-
426.4 - Life Insurance	2.19	(2.19)	-	-
426.5 - Other Deductions	571.19	(571.19)	-	-
912 - Demonstrating and selling expenses	38,082.67	-	(9,701.75)	28,380.92
920 - Administrative and general salaries	339,227.94	-	7,756.29	346,984.23
921 - Office supplies and expenses	38,409.99	-	(1,070.30)	37,339.69
923 - Outside services employed	424,642.50	-	-	424,642.50
925 - Injuries & Damages	(87.33)	-	-	(87.33)
926 - Employee pensions and benefits	67,627.57	-	5,723.41	73,350.98
930.1 - General advertising expenses	62.72	-	(62.72)	-
930.2 - Miscellaneous general expenses	948.64	-	-	948.64
931 - Rents	190.70	-	-	190.70
935 - Maintenance of general plant	3.49	-	-	3.49
	\$ 936,091.07	\$ (905.19)	\$ 2,644.93	\$ 937,830.81

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 75.02	\$ -	\$ 2.25	\$ 77.27
Corporate Strategy and Communication	47.51	-	-	47.51
Marketing	799,526.85	(901.59)	(1,915.90)	796,709.36
Property Services	94.11	-	0.06	94.17
SS Company Benefits	133,298.42	-	4,493.30	137,791.72
Supply Chain	3,049.16	(3.60)	65.22	3,110.78
	\$ 936,091.07	\$ (905.19)	\$ 2,644.93	\$ 937,830.81

Primary Activities for Allocating Cost Center 200176:

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

Billing Method

Revenue

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200177	Rates & Regulation - Electric			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 31,318.63	\$ -	\$ -	\$ 31,318.63
426.1 - Donations	(62.79)	62.79	-	-
426.4 - Life Insurance	22.95	(22.95)	-	-
426.5 - Other Deductions	116.58	(116.58)	-	-
920 - Administrative and general salaries	434,056.81	-	9,795.39	443,852.20
921 - Office supplies and expenses	12,263.71	-	(131.30)	12,132.41
923 - Outside services employed	16,117.22	-	-	16,117.22
925 - Injuries & Damages	(301.14)	-	-	(301.14)
926 - Employee pensions and benefits	85,454.56	-	7,651.58	93,106.14
931 - Rents	5.16	-	-	5.16
935 - Maintenance of general plant	0.15	-	-	0.15
	\$ 578,991.84	\$ (76.74)	\$ 17,315.67	\$ 596,230.77

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Policy & Regulatory Compliance	\$ 409,515.53	\$ (76.03)	\$ 11,301.25	\$ 420,740.75
Property Services	4.12	-	0.00	4.12
SS Company Benefits	169,362.48	-	6,011.97	175,374.45
Supply Chain	109.71	(0.71)	2.44	111.44
	\$ 578,991.84	\$ (76.74)	\$ 17,315.67	\$ 596,230.77

Primary Activities for Allocating Cost Center 200177:

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

Billing Method

Revenue

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200178	Rates & Regulation			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 18,995.75	\$ -	\$ -	\$ 18,995.75
426.1 - Donations	501.23	(501.23)	-	-
426.4 - Life Insurance	0.03	(0.03)	-	-
426.5 - Other Deductions	60.49	(60.49)	-	-
920 - Administrative and general salaries	264,454.20	-	5,946.09	270,400.29
921 - Office supplies and expenses	14,176.59	-	(509.24)	13,667.35
923 - Outside services employed	10,356.30	-	-	10,356.30
925 - Injuries & Damages	(201.59)	-	-	(201.59)
926 - Employee pensions and benefits	51,893.67	-	4,715.61	56,609.28
930.1 - General advertising expenses	0.13	-	(0.13)	-
931 - Rents	2.16	-	-	2.16
935 - Maintenance of general plant	0.07	-	-	0.07
	\$ 360,239.03	\$ (561.75)	\$ 10,152.34	\$ 369,829.62

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Finance & Corporate Development	\$ 256,844.78	\$ (561.62)	\$ 6,444.11	\$ 262,727.27
Property Services	2.50	-	0.00	2.50
SS Company Benefits	103,270.32	-	3,705.55	106,975.87
Supply Chain	121.43	(0.13)	2.67	123.97
	\$ 360,239.03	\$ (561.75)	\$ 10,152.34	\$ 369,829.62

Primary Activities for Allocating Cost Center 200178:

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

Billing Method

Revenue

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200180	EMS-Shared (Energy Management System-SCADA)			
	FERC 556, 561.2, & 581			
<u>Update Test Year Affiliate Billings to SPS</u>				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 15,362.67	\$ -	\$ -	\$ 15,362.67
426.4 - Life Insurance	0.26	(0.26)	-	-
426.5 - Other Deductions	15.17	(15.17)	-	-
556 - System control and load dispatching	15,842.28	-	105.09	15,947.37
561.2 - Load dispatch-Monitor and operate transmiss	510,081.42	-	3,489.55	513,570.97
567 - Rents	13.97	-	-	13.97
581 - Load dispatching	184,936.92	-	1,258.05	186,194.97
589 - Rents	5.05	-	-	5.05
925 - Injuries & Damages	(71.91)	-	-	(71.91)
926 - Employee pensions and benefits	41,938.54	-	3,475.26	45,413.80
930.1 - General advertising expenses	0.02	-	(0.02)	-
	\$ 768,124.39	\$ (15.43)	\$ 8,327.92	\$ 776,436.88

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
Business Systems	\$ 685,902.89	\$ (14.62)	\$ 5,612.97	\$ 691,501.24
Property Services	5.29	-	0.00	5.29
SS Company Benefits	82,140.01	-	2,713.28	84,853.29
Supply Chain	76.20	(0.81)	1.67	77.06
	\$ 768,124.39	\$ (15.43)	\$ 8,327.92	\$ 776,436.88

Primary Activities for Allocating Cost Center 200180:

EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 provides supervisory control and data acquisition of substation devices through Remote Terminal Units (RTU's). EMS-Shared system includes the labor and non-labor costs for the application development and maintenance of the Electric Transmission, Distribution and Production Plant information operations.

Billing Method

Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant

Justification for Billing Method

EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581 using a ratio of electric production plant/electric transmission plant/electric distribution plant to allocate costs is reasonable because there is a direct causal relationship with the operations supported by EMS-Shared.

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description			
200181	Energy Supply Environmental Policy & Services			
Update Test Year Affiliate Billings to SPS				
(A)	(B)	(C)	(D)	(E)
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
408.1 - Tax Other Than Income Tax - Payroll	\$ 8,155.99	\$ -	\$ -	\$ 8,155.99
426.1 - Donations	272.00	(272.00)	-	-
426.4 - Life Insurance	(0.05)	0.05	-	-
426.5 - Other Deductions	16.54	(16.54)	-	-
908 - Customer assistance expenses	2,400.98	-	-	2,400.98
920 - Administrative and general salaries	113,465.03	-	2,543.67	116,008.70
921 - Office supplies and expenses	6,188.79	-	(12.21)	6,176.58
923 - Outside services employed	14,075.97	-	-	14,075.97
925 - Injuries & Damages	(46.81)	-	-	(46.81)
926 - Employee pensions and benefits	22,354.29	-	1,893.58	24,247.87
930.1 - General advertising expenses	61.51	-	(61.51)	-
930.2 - Miscellaneous general expenses	22,050.85	-	-	22,050.85
931 - Rents	4.55	-	-	4.55
935 - Maintenance of general plant	0.22	-	-	0.22
	\$ 188,999.86	\$ (288.49)	\$ 4,363.53	\$ 193,074.90

Detail By Affiliate Classification

Affiliate Class	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount
ES Engineering & Construction	\$ 5,062.39	\$ -	\$ 151.50	\$ 5,213.89
ES Environmental	139,222.40	(288.68)	2,752.65	141,686.37
Property Services	5.48	-	0.00	5.48
SS Company Benefits	44,566.46	-	1,456.39	46,022.85
Supply Chain	143.13	0.19	2.99	146.31
	\$ 188,999.86	\$ (288.49)	\$ 4,363.53	\$ 193,074.90

Primary Activities for Allocating Cost Center 200181:

Energy Supply Environmental Policy & Services include the labor and non-labor costs dedicated to air quality, renewable energy, innovative technology and climate change, develop corporate compliance strategy, regulatory agency interaction (both at the federal and/or state level), permitting and compliance reporting, waste management, combustion byproducts management, environmental compliance auditing, provide support to the Environmental Council and assist with environmental communications strategies.

Billing Method

Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant

Justification for Billing Method

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

Southwestern Public Service Company

XES Indirect Allocating Cost Center Summary Schedules
For the Twelve Months Ended December 31, 2020

Allocating Cost Center	Description				
200184	PowerPlan				
<u>Update Test Year Affiliate Billings to SPS</u>					
(A)	(B)	(C)	(D)	(E)	
Account	XES Billings to SPS	Exclusions	Pro Formas	Requested Amount	
408.1 - Tax Other Than Income Tax - Payroll	\$ 25.05	\$ -	\$ -	\$ 25.05	
426.5 - Other Deductions	0.06	(0.06)	-	-	
920 - Administrative and general salaries	380.56	-	8.96	389.52	
921 - Office supplies and expenses	90,818.41	-	(0.01)	90,818.40	
923 - Outside services employed	22,331.71	-	-	22,331.71	
925 - Injuries & Damages	(3.60)	-	-	(3.60)	
926 - Employee pensions and benefits	86.94	-	19.80	106.74	
931 - Rents	0.03	-	-	0.03	
	\$ 113,639.16	\$ (0.06)	\$ 28.74	\$ 113,667.84	
	0	0	0	0	
	0	0	0	0	
<u>Detail By Affiliate Classification</u>					
Affiliate Class	0	0	-	-	
Business Systems	\$ 113,343.05	\$ -	\$ 6.80	\$ 113,349.85	
Property Services	0.03	-	-	0.03	
SS Company Benefits	148.66	-	18.55	167.21	
Supply Chain	147.42	(0.06)	3.39	150.75	
	\$ 113,639.16	\$ (0.06)	\$ 28.74	\$ 113,667.84	

Primary Activities for Allocating Cost Center 200184:

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

Billing Method

Total Plant

Justification for Billing Method

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

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	1480 Welton, Inc.	Capital Services, LLC	Chippewa Flambeau Improvement Co	Clearwater Investments Inc.	Eloigne Company
20063 - Executive - Corporate Governance	\$ 15,405.74	\$ 100,182.05	\$ 2,239.62	\$ 2,888.53	\$ 85,427.66
20064 - Shareholder - Corporate Governance	1.60	11.27	0.29	0.47	9.92
20065 - Investor Relations - Corporate Governance	340.98	2,172.11	46.41	54.93	1,835.55
20066 - Accounting, Reporting & Tax - Corporate Governance	3,415.19	22,000.79	482.36	599.43	18,684.21
20067 - Audit Services - Corporate Governance	405.74	2,626.37	57.96	73.43	2,234.75
20068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	605.53	3,922.40	86.70	110.19	3,338.61
20069 - Risk Management - Corporate Governance	221.92	1,423.06	30.86	37.64	1,206.01
20070 - Corporate Strategy & Business Development - Corporate Governance	324.93	2,097.15	46.03	57.54	1,781.95
20071 - Legal - Corporate Governance	1,532.75	9,902.49	218.26	274.33	8,419.83
20072 - Communications - Corporate Governance	586.61	3,755.24	81.15	98.20	3,180.00
20073 - Human Resources (HR) - Corporate Governance	703.85	4,529.13	99.06	122.58	3,844.87
20074 - Corporate Systems - Corporate Governance	3,805.39	24,257.62	521.17	619.73	20,508.24
20075 - Board of Directors - Corporate Governance	213.27	1,365.44	29.54	35.74	1,156.47
20076 - Xcel Foundation					
20077 - Branding					
20078 - Governmental Affairs					
20079 - Federal Lobbying					
20080 - Capital Asset Accounting	15.16		1.91		87.53
20081 - Accounting, Reporting, & Taxes	35.51				
20084 - Risk Management	2,314.40				
20086 - Legal & Claims Services	25.28				
20087 - Accounting, Reporting & Tax - Regulated					
20088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric					
20089 - Audit Services - OpCo's & TransCo's					
20090 - Risk Management - OpCo's & TransCo's					
20091 - Captive Insurance					
20092 - Corporate Strategy & Business Development					
20093 - Legal - OpCo's & TransCo's					
20094 - Supply Chain					
20096 - Energy Markets - Business Services					
20097 - Accounting and Finance Software Applications Maintenance					
20098 - Electric Transmission FERC 566					
20100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas					
20101 - Legal Gas					
20104 - Accounting & Reporting - PSCo & SPS					
20105 - Accounting & Reporting - NSPM & NSPW					
20106 - Accounting & Reporting Electric - NSPM & NSPW					
20107 - Legal - NSPM & NSPW					
20108 - Advanced Metering Infrastructure (AMI)					
20111 - Enterprise Application Integration (EAI)					
20112 - Maritime Charges					
20115 - Miscellaneous Applications					
20116 - Distribution Electric Supervision & Engineering (S&E) FERC 580					
20117 - Distribution Electric Metering FERC 586					
20118 - Distribution Electric Load Dispatching/FMS FERC 581					
20119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880					
20121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859					
	1,204.06	7,931.16	204.77	253.97	6,732.44
	373.02	2,463.40	63.34	79.43	2,093.05

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	Energy Impact Fund Investment LLC	MEC Holdings, LLC	Nicollet Projects I LLC	Northern States Power - MN	Northern States Power-WI
200063 - Executive - Corporate Governance	\$ 17,612.76	\$ 308,102.34	\$ 38,837.09	\$ 37,829,791.66	\$ 5,829,127.58
200064 - Shareholder - Corporate Governance	1.50	54.41	3.93	4,024.88	628.79
200065 - Investor Relations - Corporate Governance	406.97	6,449.28	863.32	832,873.83	127,887.93
200066 - Accounting, Reporting & Tax - Corporate Governance	3,982.34	60,487.39	8,626.56	8,363,366.57	1,286,650.73
200067 - Audit Services - Corporate Governance	468.67	7,443.56	1,024.20	995,207.24	153,222.49
200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	698.20	11,678.49	1,528.03	1,485,464.86	228,735.54
200069 - Risk Management - Corporate Governance	261.32	3,671.81	561.11	542,745.67	83,432.05
200070 - Corporate Strategy & Business Development - Corporate Governance	377.68	4,869.57	820.84	796,104.80	122,505.23
200071 - Legal - Corporate Governance	1,776.80	27,533.77	3,869.70	3,756,679.70	578,211.93
200072 - Communications - Corporate Governance	693.16	10,516.17	1,483.91	1,434,454.33	220,441.09
200073 - Human Resources (HR) - Corporate Governance	822.15	12,601.19	1,777.74	1,722,960.39	265,026.10
200074 - Corporate Systems - Corporate Governance	4,529.93	60,510.38	9,631.14	9,289,899.46	1,426,717.27
200075 - Board of Directors - Corporate Governance	251.94	4,308.36	539.43	521,808.51	80,190.50
200076 - Xcel Foundation				117,374.31	18,021.53
200077 - Branding				3,795,853.37	583,588.61
200078 - Governmental Affairs		6,966.58		862,856.68	132,957.81
200079 - Federal Lobbying				588,957.48	90,574.80
200080 - Capital Asset Accounting		219.42		35,228.37	5,370.35
200081 - Accounting, Reporting, & Taxes		266.56		81,606.19	12,397.18
200084 - Risk Management		37,074.21		5,368,567.36	819,533.91
200086 - Legal & Claims Services		235.13		58,285.74	8,849.53
200087 - Accounting, Reporting & Tax - Regulated				3,954,110.26	609,106.41
200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric				1,777,889.37	272,089.25
200089 - Audit Services - OpCo's & TransCo's				57,009.13	8,726.08
200090 - Risk Management - OpCo's & TransCo's				1,859,215.97	284,083.35
200091 - Captive Insurance		(927.93)		(53,659.12)	(8,307.52)
200092 - Corporate Strategy & Business Development				959,059.24	146,499.87
200093 - Legal - OpCo's & TransCo's				511,015.33	78,174.41
200094 - Supply Chain				41.19	8.82
200096 - Energy Markets - Business Services				2,953,821.87	451,010.08
200097 - Accounting and Finance Software Applications Maintenance		1,340.15		190,550.74	29,137.84
200098 - Electric Transmission FERC 566				(5,100.15)	(784.67)
200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas				225,934.56	34,279.98
200101 - Legal Gas				321,303.91	49,100.55
200104 - Accounting & Reporting - PSCo & SPS					
200105 - Accounting & Reporting - NSPM & NSPW					
200106 - Accounting & Reporting Electric - NSPM & NSPW					
200107 - Legal - NSPM & NSPW					
200108 - Advanced Metering Infrastructure (AMI)					
200111 - Enterprise Application Integration (EAI)					
200112 - Manframe Charges					
200115 - Miscellaneous Applications					
200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580					
200117 - Distribution Electric Metering FERC 586					
200118 - Distribution Electric Load Dispatching/EMS FERC 581					
200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880					
200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859					
	1,490.56	165,536.73	3,126.98	40,587,992.58	6,313,567.05
	459.81	2,192.66	968.70	1,364,873.43	341,797.07
		66,610.02		11,522,064.37	1,983,729.02
				530,679.67	125,085.82
				15,399.71	3,574.78
				84,732.72	20,124.31
				814,596.70	195,219.35
				4,499.13	1,056.13

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	P.S.R. Investments, Inc.	Public Service Company of CO	Reddy Kilowatt Corp	Southwestern Public Service Co	United Power & Land Company
200063 - Executive - Corporate Governance	\$ 4,341.31	\$ 28,776,867.85	\$ 1,354.00	\$ 12,472,470.91	\$ 578.48
200064 - Shareholder - Corporate Governance	0.48	3,042.33	0.15	1,322.40	0.05
200065 - Investor Relations - Corporate Governance	94.65	634,543.85	29.09	274,822.03	12.62
200066 - Accounting, Reporting & Tax - Corporate Governance	955.75	6,366,539.88	296.80	2,758,440.20	127.45
200067 - Audit Services - Corporate Governance	113.74	757,334.35	35.36	328,184.08	15.14
200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	170.07	1,130,332.15	52.86	489,836.50	22.56
200069 - Risk Management - Corporate Governance	61.85	413,308.16	19.12	179,044.37	8.23
200070 - Corporate Strategy & Business Development - Corporate Governance	90.96	605,976.76	28.41	262,562.75	12.14
200071 - Legal - Corporate Governance	429.84	2,859,142.43	133.69	1,238,906.55	57.33
200072 - Communications - Corporate Governance	163.51	1,092,488.39	50.64	473,238.28	21.83
200073 - Human Resources (HR) - Corporate Governance	196.62	1,311,673.74	61.01	568,294.17	26.00
200074 - Corporate Systems - Corporate Governance	1,057.82	7,077,365.26	329.07	3,065,303.04	141.73
200075 - Board of Directors - Corporate Governance	59.44	397,401.85	18.46	172,147.43	7.98
200076 - Xcel Foundation		89,462.07		38,736.59	
200077 - Branding		2,891,481.17		1,252,330.41	
200078 - Governmental Affairs		656,547.36		284,506.28	
200079 - Federal Lobbying		448,601.19		194,298.45	
200080 - Capital Asset Accounting		27,267.20	1.43	11,708.15	0.52
200081 - Accounting, Reporting, & Taxes	11.09	63,289.15	3.30	27,161.59	
200084 - Risk Management	734.75	4,152,989.14	226.59	1,783,256.60	
200086 - Legal & Claims Services	7.82	45,214.90	2.34	19,404.28	
200087 - Accounting, Reporting & Tax - Regulated		3,045,157.42		1,308,444.09	
200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric		1,373,806.99		589,951.84	
200089 - Audit Services - OpCo's & TransCo's		44,048.45		18,915.85	
200090 - Risk Management - OpCo's & TransCo's		1,437,817.86		617,352.80	
200091 - Captive Insurance		(41,200.84)		(17,718.55)	
200092 - Corporate Strategy & Business Development		741,792.99		318,493.99	
200093 - Legal - OpCo's & TransCo's		394,951.99		169,597.43	
200094 - Supply Chain		25.31		11.37	
200096 - Energy Markets - Business Services		2,285,171.72		981,116.84	
200097 - Accounting and Finance Software Applications Maintenance		147,281.43		63,250.32	
200098 - Electric Transmission FERC 566		(3,930.39)		(1,688.62)	
200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas		175,325.17			
200101 - Legal Gas		248,493.07			
200104 - Accounting & Reporting - PSCo & SPS		394,205.21		170,312.04	
200105 - Accounting & Reporting - NSPM & NSPW					
200106 - Accounting & Reporting Electric - NSPM & NSPW					
200107 - Legal - NSPM & NSPW					
200108 - Advanced Metering Infrastructure (AMI)		472,510.35			
200111 - Enterprise Application Integration (EAI)	331.77	42,705,689.82	102.39	11,684,672.81	24.59
200112 - Mainframe Charges		2,803,446.98		344,221.45	
200115 - Miscellaneous Applications	103.19	14,539,196.83	31.63	3,381,952.98	8.05
200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580		663,105.74		180,193.02	
200117 - Distribution Electric Metering FERC 586		18,902.46		5,108.57	
200118 - Distribution Electric Load Dispatching/EMS FERC 581		106,814.42		29,103.25	
200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880		1,238,172.52		214,222.53	
200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859		7,578.42		1,158.99	

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	WestGas Interstate, Inc.	Xcel Energy Investments LLC	Xcel Energy Performance Contracting	Xcel Energy WYCO Inc.	Xcel Energy, Inc.
20063 - Executive - Corporate Governance	\$ 802.54	\$ 254.13	\$ 223.20	\$ 82,066.54	\$ 11,008,759.41
20064 - Shareholder - Corporate Governance	0.09	0.03	0.03	9.11	1,130.88
20065 - Investor Relations - Corporate Governance	17.26	4.95	4.54	1,784.79	244,405.72
20066 - Accounting, Reporting & Tax - Corporate Governance	175.89	53.32	47.78	18,047.95	2,443,435.45
20067 - Audit Services - Corporate Governance	20.95	6.44	5.70	2,152.95	290,220.98
20068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	31.23	9.56	8.42	3,214.95	433,011.26
20069 - Risk Management - Corporate Governance	11.34	3.33	3.02	1,168.25	158,878.33
20070 - Corporate Strategy & Business Development - Corporate Governance	16.78	5.03	4.50	1,719.98	232,502.54
20071 - Legal - Corporate Governance	79.12	24.30	21.64	8,119.77	1,096,310.86
20072 - Communications - Corporate Governance	29.84	8.64	7.82	3,083.48	420,157.71
20073 - Human Resources (HR) - Corporate Governance	35.92	10.86	9.77	3,715.97	503,548.10
20074 - Corporate Systems - Corporate Governance	194.11	56.31	51.60	19,931.02	2,725,590.89
20075 - Board of Directors - Corporate Governance	10.93	3.24	2.95	1,121.25	152,804.61
20076 - Xcel Foundation				253.17	34,593.16
20077 - Branding				8,232.49	1,115,286.80
20078 - Governmental Affairs				252,031.74	173,092.67
20079 - Federal Lobbying					
20080 - Capital Asset Accounting	0.72			89.82	
20081 - Accounting, Reporting & Taxes	1.75				
20084 - Risk Management	122.60				
20086 - Legal & Claims Services	1.27				
20087 - Accounting, Reporting & Tax - Regulated					
20088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric					
20089 - Audit Services - OpCo's & TransCo's					
20090 - Risk Management - OpCo's & TransCo's					
20091 - Captive Insurance					
20092 - Corporate Strategy & Business Development					
20093 - Legal - OpCo's & TransCo's					
20094 - Supply Chain					
20096 - Energy Markets - Business Services					
20097 - Accounting and Finance Software Applications Maintenance					
20098 - Electric Transmission FERC 566					
20100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas					
20101 - Legal Gas					
20104 - Accounting & Reporting - PSCo & SPS					
20105 - Accounting & Reporting - NSPM & NSPW					
20106 - Accounting & Reporting Electric - NSPM & NSPW					
20107 - Legal - NSPM & NSPW					
20108 - Advanced Metering Infrastructure (AMI)					
20111 - Enterprise Application Integration (EAI)					
20112 - Maritime Charges					
20115 - Miscellaneous Applications					
20116 - Distribution Electric Supervision & Engineering (S&E) FERC 580					
20117 - Distribution Electric Metering FERC 586					
20118 - Distribution Electric Load Dispatching/FMS FERC 581					
20119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880					
20121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859					
	102.39			6,550.93	901,113.80
	31.63			2,034.20	2,876.08
					279,244.10

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	Xcel Southwest Transmission Co \$	Xcel Transmission Development Co \$	Xcel Transmission Holdings Co \$	Total Billings \$
200063 - Executive - Corporate Governance	95.89	30.64	157.52	96,577,617.45
200064 - Shareholder - Corporate Governance	0.01	0.03	0.03	10,242.66
200065 - Investor Relations - Corporate Governance	1.96	0.37	2.75	2,128,655.89
200066 - Accounting, Reporting & Tax - Corporate Governance	21.11	5.47	32.12	21,356,474.74
200067 - Audit Services - Corporate Governance	2.49	0.72	3.93	2,540,861.24
200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	3.67	1.08	5.84	3,792,868.70
200069 - Risk Management - Corporate Governance	1.25	0.29	1.91	1,386,100.90
200070 - Corporate Strategy & Business Development - Corporate Governance	1.99	0.53	3.08	2,031,911.17
200071 - Legal - Corporate Governance	9.30	2.58	14.65	9,591,671.62
200072 - Communications - Corporate Governance	3.49	0.73	5.09	3,664,549.31
200073 - Human Resources (HR) - Corporate Governance	4.22	1.09	6.48	4,400,071.01
200074 - Corporate Systems - Corporate Governance	23.32	4.56	32.73	23,731,081.79
200075 - Board of Directors - Corporate Governance	1.33	0.29	1.92	1,333,480.88
200076 - Xcel Foundation	0.20	0.03	0.31	298,441.37
200077 - Branding	9.53	2.37	14.25	9,646,799.00
200078 - Governmental Affairs	2.08	0.65	3.58	2,195,872.76
200079 - Federal Lobbying	1.33	0.33	2.15	1,495,528.40
200080 - Capital Asset Accounting	0.06	0.04	0.08	79,990.76
200081 - Accounting, Reporting, & Taxes	0.18	0.20	0.33	184,773.03
200084 - Risk Management	14.70	12.16	29.45	12,164,875.87
200086 - Legal & Claims Services	0.13	0.13	0.26	132,026.81
200087 - Accounting, Reporting & Tax - Regulated	13.32	8.43	27.26	8,916,867.19
200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	5.20	4.01	10.29	4,013,756.95
200089 - Audit Services - OpCo's & TransCo's	0.08	0.05	0.27	128,699.91
200090 - Risk Management - OpCo's & TransCo's	5.09	4.16	10.19	4,198,489.42
200091 - Captive Insurance	(0.33)	(0.23)	(0.52)	(121,815.04)
200092 - Corporate Strategy & Business Development	2.69	2.23	5.18	2,165,856.19
200093 - Legal - OpCo's & TransCo's	1.38	1.06	2.86	1,153,744.46
200094 - Supply Chain				86.69
200096 - Energy Markets - Business Services	8.08	6.64	16.18	6,671,151.41
200097 - Accounting and Finance Software Applications Maintenance	0.54	0.42	1.10	431,562.54
200098 - Electric Transmission FERC 566	(0.01)	(0.01)	(0.02)	(1,503.87)
200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas				435,539.71
200101 - Legal Gas				618,897.53
200104 - Accounting & Reporting - PSC & SPS				564,517.25
200105 - Accounting & Reporting - NSPM & NSPW				466,414.10
200106 - Accounting & Reporting Electric - NSPM & NSPW				1,145,237.36
200107 - Legal - NSPM & NSPW				131,019.31
200108 - Advanced Metering Infrastructure (AMI)				800,753.40
200111 - Enterprise Application Integration (EAI)				102,386,653.39
200112 - Mainframe Charges				4,859,407.67
200115 - Miscellaneous Applications				31,781,514.82
200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580				1,499,064.25
200117 - Distribution Electric Metering FERC 586				42,985.52
200118 - Distribution Electric Load Dispatching/EMS FERC 581				240,774.70
200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880				2,462,211.10
200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859				14,292.67

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

	1480 Welton, Inc.	Capital Services, LLC	Chippewa Flambeau Improvement Co	Clearwater Investments Inc.	Eloigne Company
	Billing Method				
200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560					
200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5					
200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2					
200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560					
200126 - Utilities Group Administrative & General (A&G) FERC 921					
200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870					
200128 - Distribution Gas Miscellaneous FERC 880					
200129 - Distribution Gas Meters and House Regulators FERC 878					
200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850					
200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871					
200132 - Payment and Reporting					
200133 - Proprietary Trading - Back Office					
200134 - Proprietary Trading - Front/Mid Office FERC 557					
200135 - Energy Supply Business Resources					
200136 - Energy Markets - Fuel					
200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549					
200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546					
200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551					
200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546					
200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551					
200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549					
200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546					
200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551					
200146 - Energy Markets - Regulated Trading					
200147 - Business Objects					
200148 - Business Systems					
200149 - Customer & Enterprise Solutions (CES)					
200150 - Interactive Voice Response (IVR)					
200151 - Customer Billing FERC 903					
200152 - Customer Care 902					
200153 - Customer Safety Advertising & Information Costs					
200154 - Customer Service Information Technology (IT) FERC 903					
200155 - Customer Care FERC 903					
200156 - Customer Care FERC 901					
200160 - Customer Care NSPM & NSPW FERC 903					
200161 - Customer Care Low Income Assistance FERC 908					
200162 - Call Logging and Quality Management (CLQM) FERC 903					
200163 - Employee Communications					
200164 - Payroll					
200165 - Employee Management Systems					
200166 - Human Resources (Diversity/Safety/Employee Relations)					
200167 - e-Business					
200168 - Gas Management System (GMS) FERC 866 & 880					
200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549					
200170 - Meter Reading and Monitoring Systems FERC 902					
200171 - Customer Resource System (CRS) FERC 903					
200172 - Network					

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XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	Energy Impact Fund Investment LLC	MEC Holdings, LLC	Nicollet Projects I LLC	Northern States	
				Power - MN	Power-WI
200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560				3,291,975.66	1,165,668.84
200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5				18,556.78	6,408.02
200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2				437,705.41	155,150.97
200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560				3,530,767.47	1,250,925.41
200126 - Utilities Group Administrative & General (A&G) FERC 921				494,335.32	139,290.19
200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870				822,183.25	207,107.42
200128 - Distribution Gas Miscellaneous FERC 880				32,220.41	8,113.77
200129 - Distribution Gas Meters and House Regulators FERC 878				185.75	46.86
200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850				116,545.22	84,143.92
200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871				364,925.86	144,322.30
200132 - Payment and Reporting				637,008.23	18,127.15
200133 - Proprietary Trading - Back Office		64.68		89,772.95	
200134 - Proprietary Trading - Front/Mid Office FERC 557				3,821,209.17	
200135 - Energy Supply Business Resources		28.26		3,102.76	187.16
200136 - Energy Markets - Fuel				507,628.12	30,000.24
200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549				139,734.34	8,315.28
200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546		2,561.89		3,802,663.73	227,025.22
200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551		68,972.04		256,698.09	15,487.03
200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546		5,129.35			
200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551					
200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549					
200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546		4,596.51		248,693.31	14,943.65
200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551		4,241.61		249,166.24	14,863.41
200146 - Energy Markets - Regulated Trading		35.67		1,639.40	98.31
200147 - Business Objects				301,608.93	48,620.91
200148 - Business Systems				785,435.45	90,997.66
200149 - Customer & Enterprise Solutions (CES)		1,057.86		42,628,241.76	5,361,026.07
200150 - Interactive Voice Response (IVR)		108,607.27		917,412.86	135,284.58
200151 - Customer Billing FERC 903				255,503.48	47,793.68
200152 - Customer Care 902				3,936,523.54	678,385.83
200153 - Customer Safety Advertising & Information Costs				1,147,716.13	215,053.59
200154 - Customer Service Information Technology (IT) FERC 903				724,652.38	135,764.22
200155 - Customer Care FERC 903				639,100.07	119,648.46
200156 - Customer Care FERC 901				11,923,215.54	2,233,587.84
200160 - Customer Care NSPM & NSPW FERC 903				189,639.09	35,524.74
200161 - Customer Care Low Income Assistance FERC 908				406,463.35	76,146.87
200162 - Call Logging and Quality Management (CL/QM) FERC 903				256,914.47	35,939.63
200163 - Employee Communications				137,988.31	25,839.91
200164 - Payroll		2,253.47		826,798.27	116,898.94
200165 - Employee Management Systems		369.63		57,424.51	8,082.83
200166 - Human Resources (Diversity/Safety/Employee Relations)		10,194.16		4,630,267.39	655,104.20
200167 - e-Business		30,589.01		11,334,634.27	1,602,588.40
200168 - Gas Management System (GMS) FERC 866 & 880		252.42		90,305.64	12,764.59
200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549		1,878.62		641	29,695.08
200170 - Meter Reading and Monitoring Systems FERC 902				160,822.89	33,034.46
200171 - Customer Resource System (CRS) FERC 903				819,439.75	153,423.12
200172 - Network		17,245.21		4,349,800.91	814,034.56
				6,192,823.30	1,007,795.90

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	P.S.R. Investments, Inc.	Public Service Company of CO	Reddy Kilowatt Corp	Southwestern Public Service Co	United Power & Land Company
200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560		2,329,769.35		2,952,661.98	
200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5		12,575.49		15,906.99	
200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2		310,326.54		393,326.76	
200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560					
200126 - Utilities Group Administrative & General (A&G) FERC 921		639,699.86		252,186.40	
200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870		1,999,132.23			
200128 - Distribution Gas Miscellaneous FERC 880		78,377.89			
200129 - Distribution Gas Meters and House Regulators FERC 878		450.89			
200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850		1,115,278.38			
200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871		1,107,138.60			
200132 - Payment and Reporting		1,450,539.61			
200133 - Proprietary Trading - Back Office		84,473.17			
200134 - Proprietary Trading - Front/Mid Office FERC 557		2,991,555.86			
200135 - Energy Supply Business Resources		3,266.18			
200136 - Energy Markets - Fuel		533,449.18			
200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549		146,925.39			
200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546		3,999,407.83			
200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551		270,212.16			
200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546		1,425.50			
200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551		63,831.86			
200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549					
200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546					
200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551					
200146 - Energy Markets - Regulated Trading					
200147 - Business Objects		263,516.14			
200148 - Business Systems		425,408.03			
200149 - Customer & Enterprise Solutions (CES)		24,961,615.64			
200150 - Interactive Voice Response (IVR)		750,942.64			
200151 - Customer Billing FERC 903		324,049.10			
200152 - Customer Care 902		4,562,745.50			
200153 - Customer Safety Advertising & Information Costs		1,661,621.41			
200154 - Customer Service Information Technology (IT) FERC 903		1,046,346.06			
200155 - Customer Care FERC 903		924,419.81			
200156 - Customer Care FERC 901		17,220,708.45			
200160 - Customer Care NSPM & NSPW FERC 903		273,904.90			
200161 - Customer Care Low Income Assistance FERC 908		269,358.95			
200162 - Call Logging and Quality Management (CL/QM) FERC 903		187,321.18			
200163 - Employee Communications		502,722.86			
200164 - Payroll		35,063.07			
200165 - Employee Management Systems		2,813,574.30			
200166 - Human Resources (Diversity/Safety/Employee Relations)		6,891,869.59			
200167 - e-Business		54,923.80			
200168 - Gas Management System (GMS) FERC 866 & 880		363,061.79			
200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549		128,866.63			
200170 - Meter Reading and Monitoring Systems FERC 902		1,174,665.74			
200171 - Customer Resource System (CRS) FERC 903		5,883,360.31			
200172 - Network		3,451,223.91			

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	WestGas Interstate, Inc.	Xcel Energy Investments LLC	Xcel Energy Performance Contracting	Xcel Energy WYCO Inc.	Xcel Energy, Inc.
200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560					
200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5					
200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2					
200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560					
200126 - Utilities Group Administrative & General (A&G) FERC 921					
200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870					
200128 - Distribution Gas Miscellaneous FERC 880					
200129 - Distribution Gas Meters and House Regulators FERC 878					
200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850					
200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871					
200132 - Payment and Reporting					
200133 - Proprietary Trading - Back Office					
200134 - Proprietary Trading - Front/Mid Office FERC 557					
200135 - Energy Supply Business Resources					
200136 - Energy Markets - Fuel					
200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549					
200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546					
200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551					
200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546					
200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551					
200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549					
200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546					
200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551					
200146 - Energy Markets - Regulated Trading					
200147 - Business Objects					
200148 - Business Systems					
200149 - Customer & Enterprise Solutions (CES)					
200150 - Interactive Voice Response (IVR)					
200151 - Customer Billing FERC 903					
200152 - Customer Care 902					
200153 - Customer Safety Advertising & Information Costs					
200154 - Customer Service Information Technology (IT) FERC 903					
200155 - Customer Care FERC 903					
200156 - Customer Care FERC 901					
200160 - Customer Care NSPM & NSPW FERC 903					
200161 - Customer Care Low Income Assistance FERC 908					
200162 - Call Logging and Quality Management (CLQM) FERC 903					
200163 - Employee Communications					
200164 - Payroll					
200165 - Employee Management Systems					
200166 - Human Resources (Diversity/Safety/Employee Relations)					
200167 - e-Business					
200168 - Gas Management System (GMS) FERC 866 & 880					
200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549					
200170 - Meter Reading and Monitoring Systems FERC 902					
200171 - Customer Resource System (CRS) FERC 903					
200172 - Network					

3,019.33
208.62
16,920.82

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

	Billing Method	Xcel Southwest Transmission Co	Xcel Transmission Development Co	Xcel Transmission Holdings Co	Total Billings
200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560					9,740,075.83
200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5					53,447.28
200124 - Transmission Electric Load Dispatch/Monitor and Operate Transmission System FERC 561.2					1,296,509.68
200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560					4,781,692.88
200126 - Utilities Group Administrative & General (A&G) FERC 921					1,525,511.77
200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870					3,028,422.90
200128 - Distribution Gas Miscellaneous FERC 880					118,712.07
200129 - Distribution Gas Meters and House Regulators FERC 878					683.50
200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850					1,231,823.60
200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871					1,556,208.38
200132 - Payment and Reporting					2,492,878.41
200133 - Proprietary Trading - Back Office					244,776.41
200134 - Proprietary Trading - Front/Mid Office FERC 557					8,668,588.29
200135 - Energy Supply Business Resources					8,613.39
200136 - Energy Markets - Fuel					1,404,111.72
200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549					389,112.75
200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546					10,588,916.48
200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551					715,394.08
200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546					2,338.36
200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551					103,840.89
200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549					268,233.47
200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546					268,271.26
200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551					1,773.38
200146 - Energy Markets - Regulated Trading					832,395.81
200147 - Business Objects					1,467,223.71
200148 - Business Systems					84,182,097.33
200149 - Customer & Enterprise Solutions (CES)					2,040,049.66
200150 - Interactive Voice Response (IVR)					744,939.93
200151 - Customer Billing FERC 903					10,024,476.36
200152 - Customer Care 902					3,249,446.48
200153 - Customer Safety Advertising & Information Costs					2,048,866.07
200154 - Customer Service Information Technology (IT) FERC 903					1,808,422.41
200155 - Customer Care FERC 903					33,715,441.81
200156 - Customer Care FERC 901					536,253.10
200160 - Customer Care NSPM & NSPW FERC 903					482,610.22
200161 - Customer Care Low Income Assistance FERC 908					612,361.56
200162 - Call Logging and Quality Management (CLQM) FERC 903					396,181.27
200163 - Employee Communications					1,698,873.94
200164 - Payroll					118,202.51
200165 - Employee Management Systems					9,511,722.83
200166 - Human Resources (Diversity/Safety/Employee Relations)					23,248,322.65
200167 - e-Business					185,233.11
200168 - Gas Management System (GMS) FERC 866 & 880					392,763.28
200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549					418,286.81
200170 - Meter Reading and Monitoring Systems FERC 902					2,302,184.63
200171 - Customer Resource System (CRS) FERC 903					12,447,708.23
200172 - Network					12,276,508.86

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	1480 Welton, Inc.	Capital Services, LLC	Chippewa Flambeau Improvement Co	Clearwater Investments Inc.	Eloigne Company
200173 - Generation Trading/Naive Hedge - Back Office					
200174 - Generation Trading/Naive Hedge - Mid Office FERC 557					
200176 - Marketing & Sales					
200177 - Rates & Regulation - Electric					
200178 - Rates & Regulation					
200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581					
200181 - Energy Supply Environmental Policy & Services					
200184 - PowerPlan					
Total	\$ 31,530.93	\$ 188,639.68	\$ 4,209.43	\$ 5,306.14	\$ 160,541.09

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

Southwestern Public Service Company
XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	Energy Impact Fund Investment LLC	MEC Holdings, LLC	Nicollet Projects I LLC	Northern States Power - MN	Northern States Power-WI
200173 - Generation Trading/Native Hedge - Back Office				1,095.06	221.13
200174 - Generation Trading/Native Hedge - Mid Office FERC 557				325,232.66	
200176 - Marketing & Sales				2,634,359.01	500,538.34
200177 - Rates & Regulation - Electric				734,491.00	61,866.14
200178 - Rates & Regulation				455,883.27	37,787.86
200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581		29,413.35		1,732,466.64	278,166.40
200181 - Energy Supply Environmental Policy & Services		7,522.12		462,148.23	76,573.42
200184 - PowerPlan		3,291.74		317,288.90	47,132.00
Total	\$ 33,833.79	\$ 1,096,045.12	\$ 73,662.68	\$ 2,662,242,115.82	\$ 41,408,256.39

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

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	P.S.R. Investments, Inc.	Public Service Company of CO	Reddy Kilowatt Corp	Southwestern Public Service Co	United Power & Land Company
200173 - Generation Trading/Native Hedge - Back Office		1,478.68		873.97	
200174 - Generation Trading/Native Hedge - Mid Office FERC 557		365,343.27		215,940.34	
200176 - Marketing & Sales		2,301,530.67		936,091.07	
200177 - Rates & Regulation - Electric		1,231,240.08		578,991.84	
200178 - Rates & Regulation		762,078.46		360,239.03	
200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581		1,410,330.50		768,124.39	
200181 - Energy Supply Environmental Policy & Services		449,094.49		188,999.86	
200184 - PowerPlan		276,053.87		113,639.16	
Total	\$ 8,924.66	\$ 230,705,508.90	\$ 2,776.34	\$ 82,017,987.47	\$ 1,064.70

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

Southwestern Public Service Company

XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	WestGas Interstate, Inc.	Xcel Energy Investments LLC	Xcel Energy Performance Contracting	Xcel Energy WYCO Inc.	Xcel Energy, Inc.
200173 - Generation Trading/Native Hedge - Back Office					
200174 - Generation Trading/Native Hedge - Mid Office FERC 557					
200176 - Marketing & Sales					
200177 - Rates & Regulation - Electric					
200178 - Rates & Regulation					
200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581					
200181 - Energy Supply Environmental Policy & Services					
200184 - PowerPlan					
Total	\$ 1,686.36	\$ 440.14	\$ 390.97	\$ 163,296.62	\$ 22,489,143.86

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

Southwestern Public Service Company
XES Allocating Cost Center Summary by Affiliate
For the Twelve Months Ended December 31, 2020

Billing Method	Xcel Southwest Transmission Co	Xcel Transmission Development Co	Xcel Transmission Holdings Co	Total Billings
200173 - Generation Trading/Native Hedge - Back Office				3,668.84
200174 - Generation Trading/Native Hedge - Mid Office FERC 557				906,516.27
200176 - Marketing & Sales				6,372,519.09
200177 - Rates & Regulation - Electric				2,606,589.06
200178 - Rates & Regulation				1,615,988.62
200180 - EMS-Shared (Energy Management Systems-SCADA) FERC 556, 561.2, & 581				4,218,501.28
200181 - Energy Supply Environmental Policy & Services				1,184,338.12
200184 - PowerPlan				757,405.67
Total	\$ 234.28	\$ 91.03	\$ 423.89	\$ 644,636,110.29

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

Southwestern Public Service Company

XES Billings to SPS with Balance Sheet Exclusions
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)
FERC Account	FERC Account Title	Total XES Billings to SPS	XES Billings Excluded Balance Sheet	XES Billings to SPS (Total Company) (FERC Acct. 400-935)
107	Construction Work in Progress	\$ 63,450,502.11	\$ (63,450,502.11)	\$ -
143	Other Accounts Receivable	51,599.93	(51,599.93)	-
165	Prepayments	4,008.94	(4,008.94)	-
182.3	Other Regulatory Assets	1,408,473.49	(1,408,473.49)	-
183	Preliminary Survey and investigation charges	129.12	(129.12)	-
186	Miscellaneous Deferred Debits	823,678.13	(823,678.13)	-
228.3	Accumulated provision for pensions and benefits	214,154.58	(214,154.58)	-
232	Accounts payable	2,485,512.95	(2,485,512.95)	-
408.1	Tax Other Than Income Tax - Payroll	3,583,586.90	-	3,583,586.90
408.2	Taxes other than income taxes, other income and deductions	6,664.03	-	6,664.03
417.1	Expenses of nonutility operations	27,521.92	-	27,521.92
419	Interest & Dividend Income	(420,567.84)	-	(420,567.84)
426.1	Donations	82,447.73	-	82,447.73
426.2	Life Insurance	(23,429.07)	-	(23,429.07)
426.3	Penalties	1,553.97	-	1,553.97
426.4	Expenditures for certain civic, political and related activities	263,435.22	-	263,435.22
426.5	Other Deductions	114,803.53	-	114,803.53
430	Interest on debt to associated companies	470,970.37	-	470,970.37
431	Other Interest Expense	52,731.22	-	52,731.22
500	Operation supervision and engineering	2,173,528.76	-	2,173,528.76
501	Fuel	1,586,181.97	-	1,586,181.97
502	Steam expenses	6,151.93	-	6,151.93
505	Electric expenses	7,259.49	-	7,259.49
506	Miscellaneous steam power expenses	4,211,641.40	-	4,211,641.40
507	Rents	3,178,273.16	-	3,178,273.16
510	Maintenance supervision and engineering	188,714.79	-	188,714.79
511	Maintenance of structures	12,917.85	-	12,917.85
512	Maintenance of boiler plant	927,025.01	-	927,025.01
513	Maintenance of electric plant	436,540.57	-	436,540.57
514	Maintenance of miscellaneous steam plant	20,770.19	-	20,770.19
546	Operation supervision and engineering	487,162.08	-	487,162.08
548	Generation Expenses	6.95	-	6.95
549	Miscellaneous other power generation expenses	475,409.34	-	475,409.34
550	Rents	332,351.44	-	332,351.44
551	Maintenance supervision and engineering	476,758.60	-	476,758.60
552	Maintenance of structures	697.74	-	697.74
553	Maintenance of generating and electric plant	432,764.78	-	432,764.78
554	Maintenance of miscellaneous other power generation plant	12,943.10	-	12,943.10
556	System control and load dispatching	1,068,677.80	-	1,068,677.80
557	Other expenses	2,724,869.88	-	2,724,869.88
560	Operation supervision and engineering	6,767,426.34	-	6,767,426.34
561.2	Load dispatch-Monitor and operate transmiss system	1,203,030.38	-	1,203,030.38
561.5	Reliability planning and standards development	15,027.64	-	15,027.64
561.6	Transmission service studies	243.24	-	243.24
561.7	Generation interconnection studies	137,944.75	-	137,944.75
562	Station expenses	646.91	-	646.91
563	Overhead line expenses	9,506.38	-	9,506.38
566	Miscellaneous transmission expenses	1,348,526.07	-	1,348,526.07
567	Rents	1,446,611.20	-	1,446,611.20
570	Maintenance of station equipment	3,073.41	-	3,073.41
571	Maintenance of overhead lines	50,749.34	-	50,749.34
575.1	Operation Supervision	150,594.72	-	150,594.72
575.2	Day-ahead and real-time market administration	299,544.34	-	299,544.34
575.5	Ancillary services market administration	14,397.96	-	14,397.96
575.6	Market monitoring and compliance	24,982.46	-	24,982.46
575.8	Rents	36,823.76	-	36,823.76
580	Operation supervision and engineering	603,177.88	-	603,177.88

Southwestern Public Service Company

**XES Billings to SPS with Balance Sheet Exclusions
For the Twelve Months Ended December 31, 2020**

(A)	(B)	(C)	(D)	(E)
FERC Account	FERC Account Title	Total XES Billings to SPS	XES Billings Excluded Balance Sheet	XES Billings to SPS (Total Company) (FERC Acct. 400-935)
581	Load dispatching	326,647.42	-	326,647.42
582	Distribution Operation Station Expenses	15,846.57	-	15,846.57
583	Overhead line expenses	96,333.33	-	96,333.33
584	Underground Line Expense	128.84	-	128.84
585	Street Lighting and Signal System Expenses	30,731.53	-	30,731.53
586	Meter expenses	157,248.07	-	157,248.07
587	Distribution Operation Customer Installations expenses	19.96	-	19.96
588	Miscellaneous distribution expenses	2,044,639.06	-	2,044,639.06
589	Rents	2,039,486.55	-	2,039,486.55
590	Maintenance supervision and engineering	27,038.28	-	27,038.28
592	Distribution Maintenance of Station Equipment	1,236.28	-	1,236.28
593	Maintenance of overhead lines	266,044.71	-	266,044.71
594	Maintenance of Underground Lines	43.56	-	43.56
596	Maintenance of Street Lighting and Signal Systems	1,144.35	-	1,144.35
598	Maintenace of Miscellaneous Distribution Plant	0.21	-	0.21
901	Supervision	29,643.31	-	29,643.31
902	Meter reading expenses	654,923.74	-	654,923.74
903	Customer records and collection expenses	4,496,299.47	-	4,496,299.47
905	Miscellaneous Customer Accounts Expenses	94,509.85	-	94,509.85
908	Customer assistance expenses	87,146.25	-	87,146.25
909	Customer Service Instructional Advertising	82,583.10	-	82,583.10
910	Miscellaneous customer service and informational expenses	51,879.15	-	51,879.15
912	Sales Demo & Sales	70,552.32	-	70,552.32
916	Miscellaneous Sales Expenses	4,948.04	-	4,948.04
920	Administrative and general salaries	34,263,977.66	-	34,263,977.66
921	Office supplies and expenses	17,912,328.10	-	17,912,328.10
922	Administrative Transfer Credit	(518,927.51)	-	(518,927.51)
923	Outside services employed	5,740,208.37	-	5,740,208.37
924	Property insurance	10,425.31	-	10,425.31
925	Injuries & Damages	2,366,449.48	-	2,366,449.48
926	Employee pensions and benefits	9,581,882.26	-	9,581,882.26
928	Regulatory Commission Expenses	10,466.34	-	10,466.34
930.1	General advertising expenses	1,069,830.49	-	1,069,830.49
930.2	Miscellaneous general expenses	1,147,388.07	-	1,147,388.07
931	Rents	13,959,474.14	-	13,959,474.14
935	Maintenance of general plant	50,416.07	-	50,416.07
	Total	\$ 199,643,723.57	\$ (68,438,059.25)	\$ 131,205,664.32

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

Southwestern Public Service Company

XES Billings to SPS by FERC 400-935 with Exclusions and Pro Forma Adjustments
For Twelve Months Ended December 31, 2020

(A) FERC Account	(B) FERC Account Title	(C) XES Billings to SPS (Total Company) (FERC accounts 400-935)	(D) Exclusions	(E) Per Book	(F) Pro Forma	(G) Requested Amount (Total Company)
		\$	\$	\$	\$	\$
408.1	Tax Other Than Income Tax - Payroll	3,583,586.90	-	3,583,586.90	(1,662.44)	3,581,924.46
408.2	Taxes other than income taxes, other income and deductions	6,664.03	-	6,664.03	-	6,664.03
417.1	Expenses of nonutility operations	27,521.92	(27,521.92)	-	-	-
419	Interest & Dividend Income	(420,567.84)	420,567.84	-	-	-
426.1	Donations	82,447.73	(82,447.73)	-	-	-
426.2	Life Insurance	(23,429.07)	23,429.07	-	-	-
426.3	Penalties	1,553.97	(1,553.97)	-	-	-
426.4	Expenditures for certain civic, political and related activities	263,435.22	(263,435.22)	-	-	-
426.5	Other Deductions	114,803.53	(114,803.53)	-	-	-
430	Interest on debt to associated companies	470,970.37	(470,970.37)	-	-	-
431	Other Interest Expense	52,731.22	(52,731.22)	-	-	-
500	Operation supervision and engineering	2,173,528.76	-	2,173,528.76	43,778.35	2,217,307.11
501	Fuel	1,586,181.97	-	1,586,181.97	32,329.84	1,618,511.81
502	Steam expenses	6,151.93	-	6,151.93	142.83	6,294.76
505	Electric expenses	7,259.49	-	7,259.49	162.76	7,422.25
506	Miscellaneous steam power expenses	4,211,641.40	-	4,211,641.40	55,445.96	4,267,087.36
507	Rents	3,178,273.16	-	3,178,273.16	-	3,178,273.16
510	Maintenance supervision and engineering	188,714.79	-	188,714.79	(5,911.11)	182,803.68
511	Maintenance of structures	12,917.85	-	12,917.85	311.77	13,229.62
512	Maintenance of boiler plant	927,025.01	-	927,025.01	17,989.73	945,014.74
513	Maintenance of electric plant	436,540.57	-	436,540.57	9,928.54	446,469.11
514	Maintenance of miscellaneous steam plant	20,770.19	-	20,770.19	461.12	21,231.31
546	Operation supervision and engineering	487,162.08	-	487,162.08	8,976.58	496,138.66
548	Generation Expenses	6.95	-	6.95	0.19	7.14
549	Miscellaneous other power generation expenses	475,409.34	-	475,409.34	6,607.28	482,016.62
550	Rents	332,351.44	-	332,351.44	-	332,351.44
551	Maintenance supervision and engineering	476,758.60	-	476,758.60	4,773.89	481,532.49
552	Maintenance of structures	697.74	-	697.74	24.65	722.39
553	Maintenance of generating and electric plant	432,764.78	-	432,764.78	7,769.79	440,534.57
554	Maintenance of miscellaneous other power generation plant	12,943.10	-	12,943.10	396.50	13,339.60
556	System control and load dispatching	1,068,677.80	-	1,068,677.80	24,385.48	1,093,063.28
557	Other expenses	2,724,869.88	-	2,724,869.88	(760,394.06)	1,964,475.82
560	Operation supervision and engineering	6,767,426.34	-	6,767,426.34	111,410.68	6,878,837.02
561.2	Load dispatch-Monitor and operate transmiss system	1,203,030.38	-	1,203,030.38	4,674.94	1,207,705.32
561.5	Reliability planning and standards development	15,027.64	-	15,027.64	76.73	15,104.37
561.6	Transmission service studies	243.24	-	243.24	4.25	247.49
561.7	Generation interconnection studies	137,944.75	-	137,944.75	2,917.73	140,862.48

Southwestern Public Service Company

XES Billings to SPS by FERC 400-935 with Exclusions and Pro Forma Adjustments
For Twelve Months Ended December 31, 2020

(A) FERC Account	(B) FERC Account Title	(C) XES Billings to SPS (Total Company) (FERC accounts 400-935)	(D) Exclusions	(E) Per Book	(F) Pro Forma	(G) Requested Amount (Total Company)
562	Station expenses	646.91	-	646.91	10.01	656.92
563	Overhead line expenses	9,506.38	-	9,506.38	229.26	9,735.64
566	Miscellaneous transmission expenses	1,348,526.07	-	1,348,526.07	13,155.58	1,361,681.65
567	Rents	1,446,611.20	-	1,446,611.20	-	1,446,611.20
570	Maintenance of station equipment	3,073.41	-	3,073.41	94.49	3,167.90
571	Maintenance of overhead lines	50,749.34	-	50,749.34	1,152.06	51,901.40
575.1	Operation Supervision	150,594.72	-	150,594.72	2,904.06	153,498.78
575.2	Day-ahead and real-time market administration	299,544.34	-	299,544.34	6,747.02	306,291.36
575.5	Ancillary services market administration	14,397.96	-	14,397.96	316.51	14,714.47
575.6	Market monitoring and compliance	24,982.46	-	24,982.46	571.37	25,553.83
575.8	Rents	36,823.76	-	36,823.76	-	36,823.76
580	Operation supervision and engineering	603,177.88	-	603,177.88	5,646.54	608,824.42
581	Load dispatching	326,647.42	-	326,647.42	1,328.58	327,976.00
582	Distribution Operation Station Expenses	15,846.57	-	15,846.57	216.37	16,062.94
583	Overhead line expenses	96,333.33	-	96,333.33	1,213.99	97,547.32
584	Underground Line Expense	128.84	-	128.84	5.68	134.52
585	Street Lighting and Signal System Expenses	30,731.53	-	30,731.53	747.27	31,478.80
586	Meter expenses	157,248.07	-	157,248.07	3,550.44	160,798.51
587	Distribution Operation Customer Installations expenses	19.96	-	19.96	0.19	20.15
588	Miscellaneous distribution expenses	2,044,639.06	-	2,044,639.06	17,128.83	2,061,767.89
589	Rents	2,039,486.55	-	2,039,486.55	-	2,039,486.55
590	Maintenance supervision and engineering	27,038.28	-	27,038.28	617.66	27,655.94
592	Distribution Maintenance of Station Equipment	1,236.28	-	1,236.28	28.30	1,264.58
593	Maintenance of overhead lines	266,044.71	-	266,044.71	3,823.61	269,868.32
594	Maintenance of Underground Lines	43.56	-	43.56	1.07	44.63
596	Maintenance of Street Lighting and Signal Systems	1,144.35	-	1,144.35	28.95	1,173.30
598	Maintenance of Miscellaneous Distribution Plant	0.21	-	0.21	0.00	0.21
901	Supervision	29,643.31	-	29,643.31	483.21	30,126.52
902	Meter reading expenses	654,923.74	-	654,923.74	2,455.19	657,378.93
903	Customer records and collection expenses	4,496,299.47	-	4,496,299.47	41,030.20	4,537,329.67
905	Miscellaneous Customer Accounts Expenses	94,509.85	-	94,509.85	340.04	94,849.89
908	Customer assistance expenses	87,146.25	-	87,146.25	1,766.16	88,912.41
909	Customer Service Instructional Advertising	82,583.10	-	82,583.10	(82,583.10)	-
910	Miscellaneous customer service and informational expenses	51,879.15	-	51,879.15	186.08	52,065.23
912	Sales Demo & Sales	70,552.32	-	70,552.32	(9,509.37)	61,042.95
916	Miscellaneous Sales Expenses	4,948.04	-	4,948.04	19.66	4,967.70
920	Administrative and general salaries	34,263,977.66	-	34,263,977.66	(4,346,004.91)	29,917,972.75

Southwestern Public Service Company

XES Billings to SPS by FERC 400-935 with Exclusions and Pro Forma Adjustments
For Twelve Months Ended December 31, 2020

(A) FERC Account	(B) FERC Account Title	(C) XES Billings to SPS (Total Company) (FERC accounts 400-935)	(D) Exclusions	(E) Per Book	(F) Pro Forma	(G) Requested Amount (Total Company)
921	Office supplies and expenses	17,912,328.10	-	17,912,328.10	(131,808.95)	17,780,519.15
922	Administrative Transfer Credit	(518,927.51)	-	(518,927.51)	-	(518,927.51)
923	Outside services employed	5,740,208.37	-	5,740,208.37	(37,618.33)	5,702,590.04
924	Property insurance	10,425.31	-	10,425.31	(7,665.41)	2,759.90
925	Injuries & Damages	2,366,449.48	-	2,366,449.48	(1,881.80)	2,364,567.68
926	Employee pensions and benefits	9,581,882.26	-	9,581,882.26	826,464.61	10,408,346.87
928	Regulatory Commission Expenses	10,466.34	-	10,466.34	220.68	10,687.02
930.1	General advertising expenses	1,069,830.49	-	1,069,830.49	(1,069,830.49)	-
930.2	Miscellaneous general expenses	1,147,388.07	-	1,147,388.07	(535,157.87)	612,230.20
931	Rents	13,959,474.14	-	13,959,474.14	(194,659.83)	13,764,814.31
935	Maintenance of general plant	50,416.07	-	50,416.07	(26,944.74)	23,471.33
	Total	\$ 131,205,664.32	\$ (569,467.05)	\$ 130,636,197.27	\$ (5,946,579.18)	\$ 124,689,618.09

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

Southwestern Public Service Company

All Other Affiliate Billings

For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	5540001-Productive Labor	506	Miscellaneous steam power expenses	\$ 25.99	-	\$ 25.99	\$ 0.78	\$ 26.77
Northern States Power - MN	5540001-Productive Labor	512	Maintenance of boiler plant	1,867.92	-	1,867.92	56.04	1,923.96
Northern States Power - MN	5540001-Productive Labor	513	Maintenance of electric plant	72.49	-	72.49	2.17	74.66
Northern States Power - MN	5540001-Productive Labor	514	Maintenance of miscellaneous steam plant	473.72	-	473.72	14.21	487.93
Northern States Power - MN	5540001-Productive Labor	566	Miscellaneous transmission expenses	1.81	-	1.81	0.05	1.86
Northern States Power - MN	5540001-Productive Labor	580	Operation supervision and engineering	982.90	-	982.90	29.49	1,012.39
Northern States Power - MN	5540001-Productive Labor	588	Miscellaneous distribution expenses	61.22	-	61.22	1.84	63.06
Northern States Power - MN	5540001-Productive Labor	592	Maintenance of station equipment	2,112.98	-	2,112.98	63.39	2,176.37
Northern States Power - MN	5540001-Productive Labor	593	Maintenance of overhead lines	3,836.84	-	3,836.84	115.11	3,951.95
Northern States Power - MN	5540001-Productive Labor	903	Customer records and collection expenses	61.28	-	61.28	1.84	63.12
Northern States Power - MN	5540001-Productive Labor	920	Administrative and general salaries	158.86	-	158.86	4.77	163.63
Northern States Power - MN	5540001-Productive Labor	586	Meter expenses	1,907.75	-	1,907.75	57.23	1,964.98
Northern States Power - MN	5540001-Productive Labor	585	Street lighting and signal system expenses	1,060.84	-	1,060.84	31.83	1,092.67
Northern States Power - MN	5540001-Productive Labor	905	Miscellaneous customer accounts expenses	0.34	-	0.34	0.01	0.35
Northern States Power - MN	5540001-Productive Labor	583	Overhead line expenses	16.16	-	16.16	0.48	16.64
Northern States Power - MN	5540180-Premium Time Labor	512	Maintenance of boiler plant	19.74	-	19.74	0.59	20.33
Northern States Power - MN	5540180-Premium Time Labor	514	Maintenance of miscellaneous steam plant	3.79	-	3.79	0.11	3.90
Northern States Power - MN	5540180-Premium Time Labor	592	Maintenance of station equipment	27.72	-	27.72	0.83	28.55
Northern States Power - MN	5540180-Premium Time Labor	593	Maintenance of overhead lines	24.97	-	24.97	0.75	25.72
Northern States Power - MN	5540180-Premium Time Labor	903	Customer records and collection expenses	1.04	-	1.04	0.03	1.07
Northern States Power - MN	5540180-Premium Time Labor	586	Meter expenses	13.83	-	13.83	0.41	14.24
Northern States Power - MN	5540180-Premium Time Labor	585	Street lighting and signal system expenses	19.50	-	19.50	0.59	20.09
Northern States Power - MN	5540180-Premium Time Labor	583	Overhead line expenses	0.32	-	0.32	0.01	0.33
Northern States Power - MN	5540220-Labor Overtime	506	Miscellaneous steam power expenses	1.98	-	1.98	0.06	2.04
Northern States Power - MN	5540220-Labor Overtime	512	Maintenance of boiler plant	650.83	-	650.83	19.52	670.35
Northern States Power - MN	5540220-Labor Overtime	513	Maintenance of electric plant	11.01	-	11.01	0.33	11.34
Northern States Power - MN	5540220-Labor Overtime	514	Maintenance of miscellaneous steam plant	262.69	-	262.69	7.88	270.57
Northern States Power - MN	5540220-Labor Overtime	566	Miscellaneous transmission expenses	0.15	-	0.15	0.00	0.15
Northern States Power - MN	5540220-Labor Overtime	580	Operation supervision and engineering	461.33	-	461.33	13.84	475.17
Northern States Power - MN	5540220-Labor Overtime	588	Miscellaneous distribution expenses	3.54	-	3.54	0.11	3.65
Northern States Power - MN	5540220-Labor Overtime	592	Maintenance of station equipment	753.31	-	753.31	22.60	775.91
Northern States Power - MN	5540220-Labor Overtime	593	Maintenance of overhead lines	1,519.75	-	1,519.75	45.59	1,565.34
Northern States Power - MN	5540220-Labor Overtime	903	Customer records and collection expenses	25.25	-	25.25	0.76	26.01
Northern States Power - MN	5540220-Labor Overtime	920	Administrative and general salaries	33.90	-	33.90	1.02	34.92
Northern States Power - MN	5540220-Labor Overtime	586	Meter expenses	628.08	-	628.08	18.84	646.92
Northern States Power - MN	5540220-Labor Overtime	585	Street lighting and signal system expenses	441.18	-	441.18	13.24	454.42
Northern States Power - MN	5540220-Labor Overtime	905	Miscellaneous customer accounts expenses	0.01	-	0.01	0.00	0.01
Northern States Power - MN	5540220-Labor Overtime	583	Overhead line expenses	20.79	-	20.79	0.62	21.41
Northern States Power - MN	5540260-Other Compensation	586	Meter expenses	0.77	-	0.77	0.02	0.79
Northern States Power - MN	5540270-Welfare Fund	506	Miscellaneous steam power expenses	3.59	-	3.59	0.11	3.70
Northern States Power - MN	5540270-Welfare Fund	512	Maintenance of boiler plant	100.91	-	100.91	3.03	103.94
Northern States Power - MN	5540270-Welfare Fund	513	Maintenance of electric plant	37.71	-	37.71	1.13	38.84
Northern States Power - MN	5540270-Welfare Fund	514	Maintenance of miscellaneous steam plant	333.76	-	333.76	10.01	343.77
Northern States Power - MN	5540270-Welfare Fund	566	Miscellaneous transmission expenses	0.21	-	0.21	0.01	0.22
Northern States Power - MN	5540270-Welfare Fund	580	Operation supervision and engineering	212.31	-	212.31	6.37	218.68
Northern States Power - MN	5540270-Welfare Fund	588	Miscellaneous distribution expenses	9.76	-	9.76	0.29	10.05
Northern States Power - MN	5540270-Welfare Fund	593	Miscellaneous distribution expenses	1,120.89	-	1,120.89	33.63	1,154.52
Northern States Power - MN	5540270-Welfare Fund	920	Maintenance of overhead lines	0.11	-	0.11	0.00	0.11
Northern States Power - MN	5540270-Welfare Fund	586	Administrative and general salaries	446.99	-	446.99	13.41	460.40
Northern States Power - MN	5540270-Welfare Fund	585	Meter expenses	14.68	-	14.68	0.44	15.12
Northern States Power - MN	5540270-Welfare Fund	583	Street lighting and signal system expenses	0.03	-	0.03	0.00	0.03
Northern States Power - MN	5540270-Welfare Fund	905	Miscellaneous customer accounts expenses	0.04	-	0.04	-	0.04
Northern States Power - MN	5600001-Contract Labor	506	Miscellaneous steam power expenses	0.14	-	0.14	-	0.14
Northern States Power - MN	5600001-Contract Labor	588	Miscellaneous distribution expenses	1.63	-	1.63	-	1.63
Northern States Power - MN	5600006-Consulting Professional Services Other	506	Miscellaneous steam power expenses	1.63	-	1.63	-	1.63

Southwestern Public Service Company

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	5600006-Consulting Professional Services Other	566	Miscellaneous transmission expenses	0.13	-	0.13	-	0.13
Northern States Power - MN	5600006-Consulting Professional Services Other	588	Miscellaneous distribution expenses	2.69	-	2.69	-	2.69
Northern States Power - MN	5600006-Consulting Professional Services Other	905	Miscellaneous customer accounts expenses	0.03	-	0.03	-	0.03
Northern States Power - MN	5600006-Consulting Professional Services Other	923	Outside services employed	0.05	-	0.05	-	0.05
Northern States Power - MN	5600041-Outside Vendor Contract	506	Miscellaneous steam power expenses	0.05	-	0.05	-	0.05
Northern States Power - MN	5600041-Outside Vendor Contract	588	Miscellaneous distribution expenses	0.15	-	0.15	-	0.15
Northern States Power - MN	5600066-Materials	506	Miscellaneous steam power expenses	1.96	-	1.96	-	1.96
Northern States Power - MN	5600066-Materials	566	Miscellaneous transmission expenses	0.10	-	0.10	-	0.10
Northern States Power - MN	5600066-Materials	588	Miscellaneous distribution expenses	5.59	-	5.59	-	5.59
Northern States Power - MN	5600066-Materials	921	Office supplies and expenses	0.03	-	0.03	-	0.03
Northern States Power - MN	5600221-Employee Expenses Meals	506	Miscellaneous steam power expenses	0.09	-	0.09	-	0.09
Northern States Power - MN	5600221-Employee Expenses Meals	566	Miscellaneous transmission expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5600221-Employee Expenses Meals	588	Miscellaneous distribution expenses	0.05	-	0.05	-	0.05
Northern States Power - MN	5600231-Employee Expenses Parking	506	Miscellaneous steam power expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5600231-Employee Expenses Parking	588	Miscellaneous distribution expenses	0.04	-	0.04	-	0.04
Northern States Power - MN	5600236-Employee Expenses Per Dem	506	Miscellaneous steam power expenses	0.03	-	0.03	-	0.03
Northern States Power - MN	5600236-Employee Expenses Per Dem	588	Miscellaneous distribution expenses	0.12	-	0.12	-	0.12
Northern States Power - MN	5600241-Employee Expenses Safety Equipment	506	Miscellaneous steam power expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	5600296-Janitorial - Routine	506	Miscellaneous steam power expenses	11.09	-	11.09	-	11.09
Northern States Power - MN	5600296-Janitorial - Routine	566	Miscellaneous transmission expenses	0.66	-	0.66	-	0.66
Northern States Power - MN	5600296-Janitorial - Routine	588	Miscellaneous distribution expenses	23.49	-	23.49	-	23.49
Northern States Power - MN	5600296-Janitorial - Routine	921	Office supplies and expenses	0.65	-	0.65	-	0.65
Northern States Power - MN	5600296-Janitorial - Routine	905	Miscellaneous customer accounts expenses	0.27	-	0.27	-	0.27
Northern States Power - MN	5600301-Janitorial - Special	506	Miscellaneous steam power expenses	0.08	-	0.08	-	0.08
Northern States Power - MN	5600301-Janitorial - Special	588	Miscellaneous distribution expenses	0.19	-	0.19	-	0.19
Northern States Power - MN	5600306-Fire Life Safety Maintenance	506	Miscellaneous steam power expenses	1.04	-	1.04	-	1.04
Northern States Power - MN	5600306-Fire Life Safety Maintenance	566	Miscellaneous transmission expenses	0.05	-	0.05	-	0.05
Northern States Power - MN	5600306-Fire Life Safety Maintenance	588	Miscellaneous distribution expenses	2.30	-	2.30	-	2.30
Northern States Power - MN	5600306-Fire Life Safety Maintenance	921	Office supplies and expenses	0.03	-	0.03	-	0.03
Northern States Power - MN	5600306-Fire Life Safety Maintenance	905	Miscellaneous customer accounts expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5600311-General Interior Maintenance	506	Miscellaneous steam power expenses	20.81	-	20.81	-	20.81
Northern States Power - MN	5600311-General Interior Maintenance	566	Miscellaneous transmission expenses	1.11	-	1.11	-	1.11
Northern States Power - MN	5600311-General Interior Maintenance	588	Miscellaneous distribution expenses	54.13	-	54.13	-	54.13
Northern States Power - MN	5600311-General Interior Maintenance	921	Office supplies and expenses	0.23	-	0.23	-	0.23
Northern States Power - MN	5600311-General Interior Maintenance	905	Miscellaneous customer accounts expenses	0.04	-	0.04	-	0.04
Northern States Power - MN	5600316-Use Costs	506	Miscellaneous steam power expenses	24.35	-	24.35	-	24.35
Northern States Power - MN	5600316-Use Costs	566	Miscellaneous transmission expenses	2.15	-	2.15	-	2.15
Northern States Power - MN	5600316-Use Costs	588	Miscellaneous distribution expenses	43.19	-	43.19	-	43.19
Northern States Power - MN	5600316-Use Costs	921	Office supplies and expenses	0.47	-	0.47	-	0.47
Northern States Power - MN	5600316-Use Costs	905	Miscellaneous customer accounts expenses	0.14	-	0.14	-	0.14
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	506	Miscellaneous steam power expenses	0.48	-	0.48	-	0.48
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	588	Miscellaneous distribution expenses	2.66	-	2.66	-	2.66
Northern States Power - MN	5600321-Lawn Care Maintenance Costs	921	Office supplies and expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5600331-Snow Removal Costs	506	Miscellaneous steam power expenses	28.52	-	28.52	-	28.52
Northern States Power - MN	5600331-Snow Removal Costs	566	Miscellaneous transmission expenses	2.93	-	2.93	-	2.93
Northern States Power - MN	5600331-Snow Removal Costs	588	Miscellaneous distribution expenses	32.30	-	32.30	-	32.30
Northern States Power - MN	5600331-Snow Removal Costs	921	Office supplies and expenses	0.24	-	0.24	-	0.24
Northern States Power - MN	5600331-Snow Removal Costs	905	Miscellaneous customer accounts expenses	0.12	-	0.12	-	0.12
Northern States Power - MN	5600336-Trash Removal Costs	506	Miscellaneous steam power expenses	3.15	-	3.15	-	3.15
Northern States Power - MN	5600336-Trash Removal Costs	566	Miscellaneous transmission expenses	0.22	-	0.22	-	0.22
Northern States Power - MN	5600336-Trash Removal Costs	588	Miscellaneous distribution expenses	6.78	-	6.78	-	6.78
Northern States Power - MN	5600336-Trash Removal Costs	921	Office supplies and expenses	0.08	-	0.08	-	0.08
Northern States Power - MN	5600341-Water Use Costs	506	Miscellaneous steam power expenses	1.48	-	1.48	-	1.48
Northern States Power - MN	5600341-Water Use Costs	566	Miscellaneous transmission expenses	0.09	-	0.09	-	0.09

Southwestern Public Service Company

All Other Affiliate Billings

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	5600341-Water Use Costs	588	Miscellaneous distribution expenses	3.03	-	3.03	-	3.03
Northern States Power - MN	5600341-Water Use Costs	921	Office supplies and expenses	0.04	-	0.04	-	0.04
Northern States Power - MN	5600341-Water Use Costs	905	Miscellaneous customer accounts expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5600351-Moves Adds Changes	506	Miscellaneous steam power expenses	1.09	-	1.09	-	1.09
Northern States Power - MN	5600351-Moves Adds Changes	566	Miscellaneous transmission expenses	0.10	-	0.10	-	0.10
Northern States Power - MN	5600351-Moves Adds Changes	588	Miscellaneous distribution expenses	1.90	-	1.90	-	1.90
Northern States Power - MN	5600351-Moves Adds Changes	921	Office supplies and expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	5600382-Rent - Equipment	507	Rents	0.26	-	0.26	-	0.26
Northern States Power - MN	5600382-Rent - Equipment	567	Rents	0.03	-	0.03	-	0.03
Northern States Power - MN	5600382-Rent - Equipment	589	Rents	0.34	-	0.34	-	0.34
Northern States Power - MN	5600431-Lease Costs	507	Rents	8.07	-	8.07	-	8.07
Northern States Power - MN	5600431-Lease Costs	567	Rents	0.55	-	0.55	-	0.55
Northern States Power - MN	5600431-Lease Costs	589	Rents	18.57	-	18.57	-	18.57
Northern States Power - MN	5600431-Lease Costs	931	Rents	0.30	-	0.30	-	0.30
Northern States Power - MN	5600721-Environmental Permits and Fees	506	Miscellaneous steam power expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	5600721-Environmental Permits and Fees	588	Miscellaneous distribution expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5600726-License Fees and Permits	506	Miscellaneous steam power expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5600726-License Fees and Permits	588	Miscellaneous distribution expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	506	Miscellaneous steam power expenses	0.03	-	0.03	0.00	0.03
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	512	Maintenance of boiler plant	75.26	-	75.26	2.26	77.52
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	514	Maintenance of miscellaneous steam plant	5.13	-	5.13	0.15	5.28
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	566	Miscellaneous transmission expenses	(0.01)	-	(0.01)	(0.00)	(0.01)
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	580	Operation supervision and engineering	6.50	-	6.50	0.20	6.70
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	588	Miscellaneous distribution expenses	0.28	-	0.28	0.01	0.29
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	592	Maintenance of station equipment	103.82	-	103.82	3.11	106.93
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	593	Maintenance of overhead lines	67.54	-	67.54	2.03	69.57
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	903	Customer records and collection expenses	0.24	-	0.24	0.01	0.25
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	920	Administrative and general salaries	0.01	-	0.01	0.00	0.01
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	586	Meter expenses	10.45	-	10.45	0.31	10.76
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	585	Street lighting and signal system expenses	30.80	-	30.80	0.92	31.72
Northern States Power - MN	8000000-Prod Labor Bargaining Benefit Group 1	583	Overhead line expenses	0.20	-	0.20	0.01	0.21
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	506	Miscellaneous steam power expenses	0.04	-	0.04	0.00	0.04
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	512	Maintenance of boiler plant	2.10	-	2.10	0.06	2.16
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	514	Maintenance of miscellaneous steam plant	(0.32)	-	(0.32)	(0.01)	(0.33)
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	588	Miscellaneous distribution expenses	0.10	-	0.10	0.00	0.10
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	593	Maintenance of overhead lines	17.71	-	17.71	0.53	18.24
Northern States Power - MN	8000005-Prod Labor Bargaining Benefit Group 6	586	Meter expenses	4.99	-	4.99	0.15	5.14
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	512	Maintenance of boiler plant	2.57	-	2.57	0.08	2.65
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	514	Maintenance of miscellaneous steam plant	(1.43)	-	(1.43)	(0.04)	(1.47)
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	592	Maintenance of station equipment	14.57	-	14.57	0.44	15.01
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	593	Maintenance of overhead lines	4.74	-	4.74	0.14	4.88
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	903	Customer records and collection expenses	0.02	-	0.02	0.00	0.02
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	586	Meter expenses	3.07	-	3.07	0.09	3.16
Northern States Power - MN	8000020-Prod Labor Non-Bargaining Benefit Grp 1	585	Street lighting and signal system expenses	3.25	-	3.25	0.10	3.35
Northern States Power - MN	8000022-Prod Labor Non-Bargaining Benefit Grp 4	593	Maintenance of overhead lines	0.28	-	0.28	0.01	0.29
Northern States Power - MN	8000100-Premium	512	Maintenance of boiler plant	0.36	-	0.36	0.01	0.37
Northern States Power - MN	8000100-Premium	592	Maintenance of station equipment	5.15	-	5.15	0.15	5.30
Northern States Power - MN	8000100-Premium	593	Maintenance of overhead lines	3.94	-	3.94	0.12	4.06
Northern States Power - MN	8000100-Premium	585	Street lighting and signal system expenses	0.56	-	0.56	0.02	0.58
Northern States Power - MN	8000105-Overtime	512	Maintenance of boiler plant	11.31	-	11.31	0.34	11.65
Northern States Power - MN	8000105-Overtime	514	Maintenance of miscellaneous steam plant	0.92	-	0.92	0.03	0.95
Northern States Power - MN	8000105-Overtime	592	Maintenance of station equipment	29.65	-	29.65	0.89	30.54
Northern States Power - MN	8000105-Overtime	593	Maintenance of overhead lines	27.86	-	27.86	0.84	28.70
Northern States Power - MN	8000105-Overtime	903	Customer records and collection expenses	0.03	-	0.03	0.00	0.03

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	8000105-Overtime	586	Meter expenses	2.07	-	2.07	0.06	2.13
Northern States Power - MN	8000105-Overtime	585	Street lighting and signal system expenses	0.39	-	0.39	0.01	0.40
Northern States Power - MN	8000105-Overtime	583	Overhead line expenses	0.20	-	0.20	0.01	0.21
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	506	Miscellaneous steam power expenses	0.02	-	0.02	0.00	0.02
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	512	Maintenance of boiler plant	1.34	-	1.34	0.04	1.38
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	514	Maintenance of miscellaneous steam plant	0.03	-	0.03	0.00	0.03
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	588	Miscellaneous distribution expenses	0.07	-	0.07	0.00	0.07
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	593	Maintenance of overhead lines	14.27	-	14.27	0.43	14.70
Northern States Power - MN	8000115-Other Compensation Craft Welfare Fund	586	Meter expenses	2.69	-	2.69	0.08	2.77
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	506	Miscellaneous steam power expenses	5.35	-	5.35	0.16	5.51
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	566	Miscellaneous transmission expenses	0.32	-	0.32	0.01	0.33
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	588	Miscellaneous distribution expenses	12.34	-	12.34	0.37	12.71
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	920	Administrative and general salaries	0.11	-	0.11	0.00	0.11
Northern States Power - MN	8900000-0010-200662-NonProd Labor BG G1	905	Miscellaneous customer accounts expenses	0.05	-	0.05	0.00	0.05
Northern States Power - MN	8900180-0010-200737-Payroll Taxes	408.1	Tax Other Than Income Tax - Payroll	11.02	-	11.02	-	11.02
Northern States Power - MN	8900200-0010-200757-WC - Ins and Other	925	Injuries and damages	1.30	-	1.30	-	1.30
Northern States Power - MN	8903815-0010-IO-Prod Lbr BG Group 6	593	Maintenance of overhead lines	(1.54)	-	(1.54)	(0.05)	(1.59)
Northern States Power - MN	8903816-0010-IO-Other Compensation CWF	593	Maintenance of overhead lines	(1.22)	-	(1.22)	(0.04)	(1.26)
Northern States Power - MN	8903817-0010-IO-Prod Lbr NonBG Grp1	586	Meter expenses	(0.02)	-	(0.02)	(0.00)	(0.02)
Northern States Power - MN	8903818-0010-IO-Overtime	593	Maintenance of overhead lines	(0.73)	-	(0.73)	(0.02)	(0.75)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	506	Miscellaneous steam power expenses	(1.87)	-	(1.87)	(0.06)	(1.93)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	566	Miscellaneous transmission expenses	(0.14)	-	(0.14)	(0.00)	(0.14)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	588	Miscellaneous distribution expenses	(4.50)	-	(4.50)	(0.14)	(4.64)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	920	Administrative and general salaries	(0.07)	-	(0.07)	(0.00)	(0.07)
Northern States Power - MN	8905000-0010-IO-Facilities-Labor	905	Miscellaneous customer accounts expenses	(0.01)	-	(0.01)	(0.00)	(0.01)
Northern States Power - MN	8905005-0010-IO-Facilities-Benefits Wk Comp	925	Injuries and damages	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8905010-0010-IO-Facilities-Benefits Pens & Ins	926	Employee pensions and benefits	(1.17)	-	(1.17)	-	(1.17)
Northern States Power - MN	8905015-0010-IO-Facilities-Labor Payroll Tax	408.1	Tax Other Than Income Tax - Payroll	(0.61)	-	(0.61)	-	(0.61)
Northern States Power - MN	8905025-0010-IO-Facilities-Consulting	506	Miscellaneous steam power expenses	(0.08)	-	(0.08)	-	(0.08)
Northern States Power - MN	8905025-0010-IO-Facilities-Consulting	588	Miscellaneous distribution expenses	(0.12)	-	(0.12)	-	(0.12)
Northern States Power - MN	8905030-0010-IO-Facilities-Contract Vendor	588	Miscellaneous distribution expenses	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - MN	8905035-0010-IO-Facilities-Materials	506	Miscellaneous steam power expenses	(0.13)	-	(0.13)	-	(0.13)
Northern States Power - MN	8905035-0010-IO-Facilities-Materials	588	Miscellaneous distribution expenses	(0.32)	-	(0.32)	-	(0.32)
Northern States Power - MN	8905045-0010-IO-Facilities-Transportation	506	Miscellaneous steam power expenses	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8905045-0010-IO-Facilities-Transportation	588	Miscellaneous distribution expenses	(0.09)	-	(0.09)	-	(0.09)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	506	Miscellaneous steam power expenses	(4.92)	-	(4.92)	-	(4.92)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	566	Miscellaneous transmission expenses	(0.42)	-	(0.42)	-	(0.42)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	588	Miscellaneous distribution expenses	(9.38)	-	(9.38)	-	(9.38)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	921	Office supplies and expenses	(0.12)	-	(0.12)	-	(0.12)
Northern States Power - MN	8905050-0010-IO-Facilities-Miscellaneous	905	Miscellaneous customer accounts expenses	(0.03)	-	(0.03)	-	(0.03)
Northern States Power - MN	8908616-0011-IO-Other Compensation CWF	513	Maintenance of electric plant	(0.02)	-	(0.02)	(0.00)	(0.02)
Northern States Power - MN	8908616-0011-IO-Other Compensation CWF	593	Maintenance of overhead lines	(0.11)	-	(0.11)	(0.00)	(0.11)
Northern States Power - MN	8909401-0010-IO-Facilities-Benefits Incentive	588	Miscellaneous distribution expenses	(0.01)	-	(0.01)	0.01	(0.00)
Northern States Power - MN	8903820-0010-IO-Prod Lbr BG Group 1	512	Maintenance of boiler plant	0.26	-	0.26	0.01	0.27
Northern States Power - MN	8907607-0011-IO-Prod Lbr BG Group 1	593	Maintenance of overhead lines	(0.26)	-	(0.26)	(0.01)	(0.27)
Northern States Power - MN	8907612-0011-IO-Overtime	593	Maintenance of overhead lines	(0.16)	-	(0.16)	(0.00)	(0.16)
Northern States Power - MN	8908344-0011-IO-Prod Lbr BG Group 6	513	Maintenance of electric plant	(0.04)	-	(0.04)	(0.00)	(0.04)
Northern States Power - MN	8908344-0011-IO-Prod Lbr BG Group 6	593	Maintenance of overhead lines	(0.21)	-	(0.21)	(0.01)	(0.22)
Northern States Power - MN	8910115-0010-201063-Pension & Insurance	926	Employee pensions and benefits	23.00	-	23.00	-	23.00
Northern States Power - MN	5600070-Material - Direct Purchase	506	Employee pensions and benefits	2.51	-	2.51	0.08	2.59
Northern States Power - MN	5600070-Material - Direct Purchase	566	Miscellaneous steam power expenses	0.38	-	0.38	-	0.38
Northern States Power - MN	5600070-Material - Direct Purchase	586	Miscellaneous transmission expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	5600070-Material - Direct Purchase	588	Miscellaneous distribution expenses	1.04	-	1.04	-	1.04

Southwestern Public Service Company

All Other Affiliate Billings

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - MN	5600070-0-Material - Direct Purchase	921	Office supplies and expenses	0.04	-	0.04	-	0.04
Northern States Power - MN	5600070-0-Material - Direct Purchase	905	Miscellaneous customer accounts expenses	0.02	-	0.02	-	0.02
Northern States Power - MN	8910104-001-0-IO-Fac-Lbr Benefits Non-Svc	926	Employee pensions and benefits	(0.14)	-	(0.14)	-	(0.14)
Northern States Power - MN	8100351-Fleet-Idle Time	903	Customer records and collection expenses	1.78	-	1.78	-	1.78
Northern States Power - MN	8000036-Productive Labor Bargaining No Load	593	Maintenance of overhead lines	0.21	-	0.21	0.01	0.22
Northern States Power - MN	8910014-001-0-IO-Fleet-Idle Time	593	Maintenance of overhead lines	(46.61)	-	(46.61)	-	(46.61)
Northern States Power - MN	8910014-001-0-IO-Fleet-Idle Time	903	Customer records and collection expenses	0.61	-	0.61	-	0.61
Northern States Power - MN	8910070-001-0-20036-Fleet-Base Rates	506	Miscellaneous steam power expenses	1.14	-	1.14	-	1.14
Northern States Power - MN	8910070-001-0-20036-Fleet-Base Rates	566	Miscellaneous transmission expenses	0.09	-	0.09	-	0.09
Northern States Power - MN	8910070-001-0-20036-Fleet-Base Rates	588	Miscellaneous distribution expenses	2.64	-	2.64	-	2.64
Northern States Power - MN	8910070-001-0-20036-Fleet-Base Rates	593	Maintenance of overhead lines	310.59	-	310.59	-	310.59
Northern States Power - MN	8910070-001-0-20036-Fleet-Base Rates	903	Customer records and collection expenses	122.61	-	122.61	-	122.61
Northern States Power - MN	8910070-001-0-20036-Fleet-Base Rates	921	Office supplies and expenses	0.04	-	0.04	-	0.04
Northern States Power - MN	5610000-External Settlement Labor	506	Miscellaneous steam power expenses	0.15	-	0.15	0.00	0.15
Northern States Power - MN	5610000-External Settlement Labor	566	Miscellaneous transmission expenses	0.01	-	0.01	0.00	0.01
Northern States Power - MN	5610000-External Settlement Labor	588	Miscellaneous distribution expenses	0.10	-	0.10	0.00	0.10
Northern States Power - MN	5610002-External Settlement Labor Ben-Pension	926	Employee pensions and benefits	0.04	-	0.04	-	0.04
Northern States Power - MN	5610017-External Settlement Incentive	506	Miscellaneous steam power expenses	0.01	-	0.01	(0.01)	0.00
Northern States Power - MN	5600069-Service Consumption	588	Miscellaneous distribution expenses	0.14	-	0.14	-	0.14
Northern States Power - MN	5610011-External Settlement Overhead	506	Miscellaneous steam power expenses	0.01	-	0.01	-	0.01
Northern States Power - MN	5902100-External Settlement Labor Payroll Tax	408.1	Tax Other Than Income Tax - Payroll	0.01	-	0.01	-	0.01
Northern States Power - MN	8100000-Non-Prod Labor Bargaining Benefit Grp 1	512	Maintenance of boiler plant	0.30	-	0.30	0.01	0.31
Northern States Power - WI	5540000-Productive Labor	506	Miscellaneous steam power expenses	147.37	-	147.37	4.42	151.79
Northern States Power - WI	5540001-Productive Labor	588	Miscellaneous distribution expenses	72.61	-	72.61	2.18	74.79
Northern States Power - WI	5540001-Productive Labor	593	Maintenance of overhead lines	462.51	-	462.51	13.88	476.39
Northern States Power - WI	5540001-Productive Labor	586	Meter expenses	74.78	-	74.78	2.24	77.02
Northern States Power - WI	5540180-Premium Time Labor	506	Miscellaneous steam power expenses	4.55	-	4.55	0.14	4.69
Northern States Power - WI	5540180-Premium Time Labor	588	Miscellaneous distribution expenses	8.26	-	8.26	0.25	8.51
Northern States Power - WI	5540180-Premium Time Labor	586	Meter expenses	0.36	-	0.36	0.01	0.37
Northern States Power - WI	5540220-Labor Overtime	506	Miscellaneous steam power expenses	26.32	-	26.32	0.79	27.11
Northern States Power - WI	5540220-Labor Overtime	588	Miscellaneous distribution expenses	5.33	-	5.33	0.16	5.49
Northern States Power - WI	5540220-Labor Overtime	593	Maintenance of overhead lines	4.99	-	4.99	0.15	5.14
Northern States Power - WI	5540220-Labor Overtime	586	Meter expenses	13.96	-	13.96	0.42	14.38
Northern States Power - WI	5540270-Welfare Fund	506	Miscellaneous steam power expenses	2.80	-	2.80	0.08	2.88
Northern States Power - WI	5540270-Welfare Fund	588	Miscellaneous distribution expenses	0.59	-	0.59	0.02	0.61
Northern States Power - WI	5540270-Welfare Fund	586	Meter expenses	1.55	-	1.55	0.05	1.60
Northern States Power - WI	5600006-Consulting Professional Services Other	506	Miscellaneous steam power expenses	0.44	-	0.44	-	0.44
Northern States Power - WI	5600006-Consulting Professional Services Other	588	Miscellaneous distribution expenses	0.78	-	0.78	-	0.78
Northern States Power - WI	5600004-Outside Vendor Contract	506	Miscellaneous steam power expenses	0.02	-	0.02	-	0.02
Northern States Power - WI	5600041-Outside Vendor Contract	588	Miscellaneous distribution expenses	0.14	-	0.14	-	0.14
Northern States Power - WI	5600066-Materials	506	Miscellaneous steam power expenses	0.15	-	0.15	0.15	0.15
Northern States Power - WI	5600066-Materials	588	Miscellaneous distribution expenses	0.44	-	0.44	-	0.44
Northern States Power - WI	5600221-Employee Expenses Meals	588	Miscellaneous distribution expenses	0.01	-	0.01	-	0.01
Northern States Power - WI	5600296-Janitorial - Routine	506	Miscellaneous steam power expenses	1.55	-	1.55	-	1.55
Northern States Power - WI	5600296-Janitorial - Routine	588	Miscellaneous distribution expenses	4.02	-	4.02	-	4.02
Northern States Power - WI	5600306-Fire Life Safety Maintenance	506	Miscellaneous steam power expenses	0.14	-	0.14	-	0.14
Northern States Power - WI	5600306-Fire Life Safety Maintenance	588	Miscellaneous distribution expenses	0.84	-	0.84	-	0.84
Northern States Power - WI	5600311-General Interior Exterior Maintenance	506	Miscellaneous steam power expenses	6.58	-	6.58	-	6.58
Northern States Power - WI	5600311-General Interior Exterior Maintenance	588	Miscellaneous distribution expenses	12.91	-	12.91	-	12.91
Northern States Power - WI	5600316-Use Costs	506	Miscellaneous steam power expenses	4.06	-	4.06	-	4.06
Northern States Power - WI	5600321-Lawn Care Maintenance Costs	588	Miscellaneous distribution expenses	9.91	-	9.91	-	9.91
Northern States Power - WI	5600321-Lawn Care Maintenance Costs	506	Miscellaneous steam power expenses	0.23	-	0.23	-	0.23
Northern States Power - WI	5600331-Snow Removal Costs	588	Miscellaneous distribution expenses	1.72	-	1.72	-	1.72
Northern States Power - WI	5600331-Snow Removal Costs	506	Miscellaneous steam power expenses	2.37	-	2.37	-	2.37

Southwestern Public Service Company

All Other Affiliate Billings

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Northern States Power - WI	5600331-Snow Removal Costs	588	Miscellaneous distribution expenses	4.38	-	4.38	-	4.38
Northern States Power - WI	5600336-Trash Removal Costs	506	Miscellaneous steam power expenses	0.38	-	0.38	-	0.38
Northern States Power - WI	5600336-Trash Removal Costs	588	Miscellaneous distribution expenses	1.25	-	1.25	-	1.25
Northern States Power - WI	5600341-Water Use Costs	506	Miscellaneous steam power expenses	0.41	-	0.41	-	0.41
Northern States Power - WI	5600341-Water Use Costs	588	Miscellaneous distribution expenses	1.36	-	1.36	-	1.36
Northern States Power - WI	5600351-Moves Adds Changes	506	Miscellaneous steam power expenses	0.40	-	0.40	-	0.40
Northern States Power - WI	5600351-Moves Adds Changes	588	Miscellaneous distribution expenses	0.22	-	0.22	-	0.22
Northern States Power - WI	5600431-Lease Costs	507	Rents	0.91	-	0.91	-	0.91
Northern States Power - WI	5600431-Lease Costs	589	Rents	2.45	-	2.45	-	2.45
Northern States Power - WI	8000000-Prod Labor Bargaining Benefit Group 1	506	Miscellaneous steam power expenses	4.21	-	4.21	0.13	4.34
Northern States Power - WI	8000000-Prod Labor Bargaining Benefit Group 1	588	Miscellaneous distribution expenses	0.07	-	0.07	0.00	0.07
Northern States Power - WI	8000005-Prod Labor Bargaining Benefit Group 6	586	Meter expenses	1.65	-	1.65	0.05	1.70
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	588	Miscellaneous distribution expenses	0.02	-	0.02	0.00	0.02
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	506	Miscellaneous steam power expenses	3.93	-	3.93	0.12	4.05
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	588	Miscellaneous distribution expenses	0.11	-	0.11	0.00	0.11
Northern States Power - WI	8000020-Prod Labor Non-Bargaining Benefit Grp 1	586	Meter expenses	0.03	-	0.03	0.00	0.03
Northern States Power - WI	8000105-Overtime	586	Meter expenses	0.04	-	0.04	0.00	0.04
Northern States Power - WI	8900430-0011-200663-NonProd Labor BG G1	506	Miscellaneous steam power expenses	0.20	-	0.20	0.01	0.21
Northern States Power - WI	8900430-0011-200663-NonProd Labor BG G1	588	Miscellaneous distribution expenses	0.39	-	0.39	0.01	0.40
Northern States Power - WI	8900600-0011-200738-Payroll Taxes	408.1	Tax Other Than Income Tax - Payroll	0.25	-	0.25	-	0.25
Northern States Power - WI	8905060-0011-IO-Facilities-Labor	506	Miscellaneous steam power expenses	0.15	-	0.15	(0.00)	(0.15)
Northern States Power - WI	8905070-0011-IO-Facilities-Benefits Pens & Ins	588	Miscellaneous distribution expenses	(0.38)	-	(0.38)	(0.01)	(0.39)
Northern States Power - WI	8905075-0011-IO-Facilities-Labor Payroll Tax	926	Employee pensions and benefits	(0.06)	-	(0.06)	-	(0.06)
Northern States Power - WI	8905085-0011-IO-Facilities-Consulting	408.1	Tax Other Than Income Tax - Payroll	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8905085-0011-IO-Facilities-Consulting	506	Miscellaneous steam power expenses	(0.02)	-	(0.02)	-	(0.02)
Northern States Power - WI	8905095-0011-IO-Facilities-Materials	588	Miscellaneous distribution expenses	(0.05)	-	(0.05)	-	(0.05)
Northern States Power - WI	8905095-0011-IO-Facilities-Materials	506	Miscellaneous steam power expenses	(0.01)	-	(0.01)	-	(0.01)
Northern States Power - WI	8905110-0011-IO-Facilities-Miscellaneous	588	Miscellaneous distribution expenses	(0.08)	-	(0.08)	-	(0.08)
Northern States Power - WI	8905110-0011-IO-Facilities-Miscellaneous	506	Miscellaneous steam power expenses	(0.96)	-	(0.96)	-	(0.96)
Northern States Power - WI	8907607-0011-IO-Prod Lbr BG Group 1	588	Miscellaneous distribution expenses	(2.20)	-	(2.20)	-	(2.20)
Northern States Power - WI	5600070-Material - Direct Purchase	588	Miscellaneous distribution expenses	(0.67)	-	(0.67)	(0.02)	(0.69)
Northern States Power - WI	8911115-0011-201059-Pension & Insurance	926	Employee pensions and benefits	0.76	-	0.76	-	0.76
Northern States Power - WI	8911116-0011-201065-Benefits Non-Service	926	Employee pensions and benefits	1.03	-	1.03	-	1.03
Public Service Company of Co	5540001-Productive Labor	511	Maintenance of structures	0.04	-	0.04	-	0.04
Public Service Company of Co	5540001-Productive Labor	512	Maintenance of boiler plant	3,274.00	-	3,274.00	98.22	3,372.22
Public Service Company of Co	5540001-Productive Labor	513	Maintenance of electric plant	106.39	-	106.39	3.19	109.58
Public Service Company of Co	5540001-Productive Labor	514	Maintenance of miscellaneous steam plant	27.34	-	27.34	0.82	28.16
Public Service Company of Co	5540001-Productive Labor	560	Operation supervision and engineering	399.20	-	399.20	11.98	411.18
Public Service Company of Co	5540001-Productive Labor	580	Customer installations expenses	118.55	-	118.55	3.56	122.11
Public Service Company of Co	5540001-Productive Labor	587	Customer installations expenses	643.92	-	643.92	19.32	663.24
Public Service Company of Co	5540001-Productive Labor	588	Miscellaneous distribution expenses	145.25	-	145.25	4.36	149.61
Public Service Company of Co	5540001-Productive Labor	593	Maintenance of overhead lines	20,272.59	-	20,272.59	608.18	20,880.77
Public Service Company of Co	5540001-Productive Labor	593	Customer records and collection expenses	2,377.83	-	2,377.83	71.33	2,449.16
Public Service Company of Co	5540001-Productive Labor	586	Meter expenses	396.53	-	396.53	11.90	408.43
Public Service Company of Co	5540001-Productive Labor	585	Street lighting and signal system expenses	2,653.15	-	2,653.15	79.59	2,732.74
Public Service Company of Co	5540180-Premium Time Labor	511	Maintenance of structures	53.58	-	53.58	1.61	55.19
Public Service Company of Co	5540180-Premium Time Labor	512	Maintenance of boiler plant	17.55	-	17.55	0.53	18.08
Public Service Company of Co	5540180-Premium Time Labor	514	Maintenance of miscellaneous steam plant	2.92	-	2.92	0.09	3.01
Public Service Company of Co	5540180-Premium Time Labor	580	Operation supervision and engineering	1.07	-	1.07	0.03	1.10
Public Service Company of Co	5540180-Premium Time Labor	587	Customer installations expenses	0.02	-	0.02	0.00	0.02
Public Service Company of Co	5540180-Premium Time Labor	588	Miscellaneous distribution expenses	0.69	-	0.69	0.02	0.71
Public Service Company of Co	5540180-Premium Time Labor	593	Maintenance of overhead lines	4.72	-	4.72	0.14	4.86
Public Service Company of Co	5540180-Premium Time Labor	903	Customer records and collection expenses	46.33	-	46.33	1.39	47.72
				4.68	-	4.68	0.14	4.82

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	5540180-Premium Time Labor	586	Meter expenses	23.53	-	23.53	0.71	24.24
Public Service Company of Co	5540180-Premium Time Labor	585	Street lighting and signal system expenses	0.26	-	0.26	0.01	0.27
Public Service Company of Co	5540220-Labor Overtime	511	Maintenance of structures	964.82	-	964.82	28.94	993.76
Public Service Company of Co	5540220-Labor Overtime	512	Maintenance of boiler plant	35.23	-	35.23	1.06	36.29
Public Service Company of Co	5540220-Labor Overtime	513	Maintenance of electric plant	2.32	-	2.32	0.07	2.39
Public Service Company of Co	5540220-Labor Overtime	514	Maintenance of miscellaneous steam plant	40.32	-	40.32	1.21	41.53
Public Service Company of Co	5540220-Labor Overtime	560	Operation supervision and engineering	55.43	-	55.43	1.66	57.09
Public Service Company of Co	5540220-Labor Overtime	580	Customer installations expenses	79.00	-	79.00	0.38	81.37
Public Service Company of Co	5540220-Labor Overtime	588	Miscellaneous distribution expenses	1,296.82	-	1,296.82	38.90	1,335.72
Public Service Company of Co	5540220-Labor Overtime	593	Maintenance of overhead lines	1,240.79	-	1,240.79	37.22	1,278.01
Public Service Company of Co	5540220-Labor Overtime	903	Customer records and collection expenses	185.86	-	185.86	5.58	191.44
Public Service Company of Co	5540220-Labor Overtime	586	Meter expenses	895.09	-	895.09	26.85	921.94
Public Service Company of Co	5540220-Labor Overtime	585	Street lighting and signal system expenses	37.31	-	37.31	1.12	38.43
Public Service Company of Co	5540260-Other Compensation	511	Maintenance of structures	1.04	-	1.04	0.03	1.07
Public Service Company of Co	5540260-Other Compensation	580	Operation supervision and engineering	0.01	-	0.01	0.00	0.01
Public Service Company of Co	5540260-Other Compensation	587	Customer installations expenses	1.69	-	1.69	0.05	1.74
Public Service Company of Co	5540260-Other Compensation	593	Maintenance of overhead lines	0.03	-	0.03	0.00	0.03
Public Service Company of Co	5540260-Other Compensation	903	Customer records and collection expenses	0.22	-	0.22	0.01	0.23
Public Service Company of Co	5540260-Other Compensation	586	Meter expenses	0.60	-	0.60	0.02	0.62
Public Service Company of Co	5600001-Contract Labor	506	Miscellaneous steam power expenses	97.40	-	97.40	-	97.40
Public Service Company of Co	5600001-Contract Labor	566	Miscellaneous transmission expenses	0.63	-	0.63	-	0.63
Public Service Company of Co	5600001-Contract Labor	588	Miscellaneous distribution expenses	27.61	-	27.61	-	27.61
Public Service Company of Co	5600001-Contract Labor	905	Miscellaneous customer accounts expenses	3.31	-	3.31	-	3.31
Public Service Company of Co	5600006-Consulting Professional Services Other	506	Miscellaneous steam power expenses	0.14	-	0.14	-	0.14
Public Service Company of Co	5600006-Consulting Professional Services Other	588	Miscellaneous distribution expenses	0.39	-	0.39	-	0.39
Public Service Company of Co	5600041-Outside Vendor Contract	506	Miscellaneous steam power expenses	17.58	-	17.58	-	17.58
Public Service Company of Co	5600041-Outside Vendor Contract	566	Miscellaneous transmission expenses	0.31	-	0.31	-	0.31
Public Service Company of Co	5600041-Outside Vendor Contract	588	Miscellaneous distribution expenses	29.05	-	29.05	-	29.05
Public Service Company of Co	5600041-Outside Vendor Contract	905	Miscellaneous customer accounts expenses	0.74	-	0.74	-	0.74
Public Service Company of Co	5600066-Materials	506	Miscellaneous steam power expenses	40.96	-	40.96	-	40.96
Public Service Company of Co	5600066-Materials	566	Miscellaneous transmission expenses	0.40	-	0.40	-	0.40
Public Service Company of Co	5600066-Materials	588	Miscellaneous distribution expenses	19.12	-	19.12	-	19.12
Public Service Company of Co	5600066-Materials	905	Miscellaneous customer accounts expenses	1.42	-	1.42	-	1.42
Public Service Company of Co	5600091-Print and Copy Cost - Other	506	Miscellaneous steam power expenses	0.21	-	0.21	-	0.21
Public Service Company of Co	5600091-Print and Copy Cost - Other	588	Miscellaneous distribution expenses	0.70	-	0.70	-	0.70
Public Service Company of Co	5600091-Print and Copy Cost - Other	905	Miscellaneous customer accounts expenses	0.03	-	0.03	-	0.03
Public Service Company of Co	5600206-Employee Expenses Mileage	506	Miscellaneous steam power expenses	0.03	-	0.03	-	0.03
Public Service Company of Co	5600206-Employee Expenses Mileage	588	Miscellaneous distribution expenses	0.05	-	0.05	-	0.05
Public Service Company of Co	5600211-Employee Expenses Conf Seminar Trng	588	Miscellaneous distribution expenses	0.01	-	0.01	-	0.01
Public Service Company of Co	5600216-Employee Expenses Hotel	506	Miscellaneous steam power expenses	0.53	-	0.53	-	0.53
Public Service Company of Co	5600216-Employee Expenses Hotel	588	Miscellaneous distribution expenses	0.03	-	0.03	-	0.03
Public Service Company of Co	5600221-Employee Expenses Meals	905	Miscellaneous customer accounts expenses	0.01	-	0.01	-	0.01
Public Service Company of Co	5600221-Employee Expenses Meals	506	Miscellaneous steam power expenses	0.20	-	0.20	-	0.20
Public Service Company of Co	5600231-Employee Expenses Parking	506	Miscellaneous steam power expenses	0.07	-	0.07	-	0.07
Public Service Company of Co	5600251-Employee Expense Personal Communication	506	Miscellaneous steam power expenses	0.06	-	0.06	-	0.06
Public Service Company of Co	5600251-Employee Expense Personal Communication	588	Miscellaneous distribution expenses	0.03	-	0.03	-	0.03
Public Service Company of Co	5600296-Initialial - Routine	506	Miscellaneous steam power expenses	119.44	-	119.44	-	119.44
Public Service Company of Co	5600296-Initialial - Routine	566	Miscellaneous transmission expenses	0.75	-	0.75	-	0.75
Public Service Company of Co	5600296-Initialial - Routine	588	Miscellaneous distribution expenses	49.66	-	49.66	-	49.66
Public Service Company of Co	5600301-Initialial - Routine	905	Miscellaneous customer accounts expenses	4.22	-	4.22	-	4.22
Public Service Company of Co	5600301-Initialial - Special	506	Miscellaneous steam power expenses	0.30	-	0.30	-	0.30
Public Service Company of Co	5600301-Initialial - Special	588	Miscellaneous distribution expenses	0.98	-	0.98	-	0.98
Public Service Company of Co	5600301-Initialial - Special	905	Miscellaneous customer accounts expenses	0.02	-	0.02	-	0.02

Southwestern Public Service Company

All Other Affiliate Billings

For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	5600306-Fire Life Safety Maintenance	506	Miscellaneous steam power expenses	2.25	-	2.25	-	2.25
Public Service Company of Co	5600306-Fire Life Safety Maintenance	588	Miscellaneous distribution expenses	-	-	7.27	-	7.27
Public Service Company of Co	5600306-Fire Life Safety Maintenance	905	Miscellaneous customer accounts expenses	0.34	-	0.34	-	0.34
Public Service Company of Co	5600311-General Interior Exterior Maintenance	506	Miscellaneous steam power expenses	522.97	-	522.97	-	522.97
Public Service Company of Co	5600311-General Interior Exterior Maintenance	566	Miscellaneous transmission expenses	3.28	-	3.28	-	3.28
Public Service Company of Co	5600311-General Interior Exterior Maintenance	588	Miscellaneous distribution expenses	160.61	-	160.61	-	160.61
Public Service Company of Co	5600311-General Interior Exterior Maintenance	905	Miscellaneous customer accounts expenses	17.03	-	17.03	-	17.03
Public Service Company of Co	5600316-Use Costs	506	Miscellaneous steam power expenses	248.86	-	248.86	-	248.86
Public Service Company of Co	5600316-Use Costs	566	Miscellaneous transmission expenses	1.47	-	1.47	-	1.47
Public Service Company of Co	5600316-Use Costs	588	Miscellaneous distribution expenses	131.93	-	131.93	-	131.93
Public Service Company of Co	5600316-Use Costs	905	Miscellaneous customer accounts expenses	10.27	-	10.27	-	10.27
Public Service Company of Co	5600331-Snow Removal Costs	506	Miscellaneous steam power expenses	249.94	-	249.94	-	249.94
Public Service Company of Co	5600331-Snow Removal Costs	566	Miscellaneous transmission expenses	1.17	-	1.17	-	1.17
Public Service Company of Co	5600331-Snow Removal Costs	588	Miscellaneous distribution expenses	27.69	-	27.69	-	27.69
Public Service Company of Co	5600331-Snow Removal Costs	905	Miscellaneous customer accounts expenses	7.46	-	7.46	-	7.46
Public Service Company of Co	5600336-Trash Removal Costs	506	Miscellaneous steam power expenses	62.80	-	62.80	-	62.80
Public Service Company of Co	5600336-Trash Removal Costs	566	Miscellaneous transmission expenses	0.37	-	0.37	-	0.37
Public Service Company of Co	5600336-Trash Removal Costs	588	Miscellaneous distribution expenses	24.77	-	24.77	-	24.77
Public Service Company of Co	5600336-Trash Removal Costs	905	Miscellaneous customer accounts expenses	2.09	-	2.09	-	2.09
Public Service Company of Co	5600341-Water Use Costs	506	Miscellaneous steam power expenses	27.86	-	27.86	-	27.86
Public Service Company of Co	5600341-Water Use Costs	566	Miscellaneous transmission expenses	0.16	-	0.16	-	0.16
Public Service Company of Co	5600341-Water Use Costs	588	Miscellaneous distribution expenses	14.94	-	14.94	-	14.94
Public Service Company of Co	5600341-Water Use Costs	905	Miscellaneous customer accounts expenses	0.88	-	0.88	-	0.88
Public Service Company of Co	5600351-Moves Adds Changes	506	Miscellaneous steam power expenses	48.68	-	48.68	-	48.68
Public Service Company of Co	5600351-Moves Adds Changes	566	Miscellaneous transmission expenses	0.43	-	0.43	-	0.43
Public Service Company of Co	5600351-Moves Adds Changes	588	Miscellaneous distribution expenses	20.38	-	20.38	-	20.38
Public Service Company of Co	5600351-Moves Adds Changes	905	Miscellaneous customer accounts expenses	1.70	-	1.70	-	1.70
Public Service Company of Co	5600431-Lease Costs	507	Rents	400.18	-	400.18	-	400.18
Public Service Company of Co	5600431-Lease Costs	567	Rents	2.52	-	2.52	-	2.52
Public Service Company of Co	5600431-Lease Costs	589	Rents	91.55	-	91.55	-	91.55
Public Service Company of Co	5600431-Lease Costs	931	Rents	12.64	-	12.64	-	12.64
Public Service Company of Co	5600726-License Fees and Permits	588	Miscellaneous distribution expenses	0.16	-	0.16	-	0.16
Public Service Company of Co	5600871-Other	506	Miscellaneous steam power expenses	0.02	-	0.02	-	0.02
Public Service Company of Co	5600871-Other	588	Miscellaneous distribution expenses	0.05	-	0.05	-	0.05
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	511	Maintenance of structures	210.14	-	210.14	6.30	216.44
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	512	Maintenance of boiler plant	8.80	-	8.80	0.26	9.06
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	513	Maintenance of electric plant	0.77	-	0.77	0.02	0.79
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	514	Maintenance of miscellaneous steam plant	2.85	-	2.85	0.09	2.94
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	560	Operation supervision and engineering	2.65	-	2.65	0.08	2.73
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	580	Operation supervision and engineering	0.38	-	0.38	0.01	0.39
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	587	Customer installations expenses	0.37	-	0.37	0.01	0.38
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	588	Miscellaneous distribution expenses	1,987.67	-	1,987.67	59.63	2,047.30
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	593	Maintenance of overhead lines	207.60	-	207.60	6.23	213.83
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	903	Customer records and collection expenses	24.81	-	24.81	0.74	25.55
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	586	Meter expenses	89.93	-	89.93	2.70	92.63
Public Service Company of Co	8000000-Prod Labor Bargaining Benefit Group 1	585	Street lighting and signal system expenses	4.91	-	4.91	0.15	5.06
Public Service Company of Co	8000005-Prod Labor Bargaining Benefit Group 6	593	Maintenance of overhead lines	(0.21)	-	(0.21)	(0.01)	(0.22)
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	511	Maintenance of structures	0.90	-	0.90	0.03	0.93
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	512	Maintenance of boiler plant	(0.13)	-	(0.13)	(0.00)	(0.13)
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	513	Maintenance of electric plant	0.03	-	0.03	0.00	0.03
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	580	Operation supervision and engineering	(0.03)	-	(0.03)	(0.00)	(0.03)
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	593	Maintenance of overhead lines	9.82	-	9.82	0.29	10.11
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	903	Customer records and collection expenses	1.27	-	1.27	0.04	1.31
Public Service Company of Co	8000020-Prod Labor Non-Bargaining Benefit Grp 1	586	Meter expenses	16.99	-	16.99	0.51	17.50

Southwestern Public Service Company

All Other Affiliate Billings

For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)
Public Service Company of Co	8000 100-Premium	511	Maintenance of structures	2.05	-	2.05	0.06	2.11
Public Service Company of Co	8000 100-Premium	593	Maintenance of overhead lines	3.23	-	3.23	0.10	3.33
Public Service Company of Co	8000 100-Premium	903	Customer records and collection expenses	0.15	-	0.15	0.00	0.15
Public Service Company of Co	8000 100-Premium	585	Street lighting and signal system expenses	0.26	-	0.26	0.01	0.27
Public Service Company of Co	8000 105-Overtime	511	Maintenance of structures	46.77	-	46.77	1.40	48.17
Public Service Company of Co	8000 105-Overtime	513	Maintenance of electric plant	2.31	-	2.31	0.07	2.38
Public Service Company of Co	8000 105-Overtime	593	Maintenance of overhead lines	83.05	-	83.05	2.49	85.54
Public Service Company of Co	8000 105-Overtime	903	Customer records and collection expenses	(0.43)	-	(0.43)	(0.01)	(0.44)
Public Service Company of Co	8000 105-Overtime	586	Meter expenses	1.77	-	1.77	0.05	1.82
Public Service Company of Co	8000 105-Overtime	585	Street lighting and signal system expenses	4.62	-	4.62	0.14	4.76
Public Service Company of Co	8000 110-Other Compensation	511	Maintenance of structures	(0.02)	-	(0.02)	(0.00)	(0.02)
Public Service Company of Co	8000 110-Other Compensation	587	Customer installations expenses	(0.05)	-	(0.05)	(0.00)	(0.05)
Public Service Company of Co	8000 110-Other Compensation	593	Maintenance of overhead lines	(0.01)	-	(0.01)	(0.00)	(0.01)
Public Service Company of Co	8000 110-Other Compensation	903	Customer records and collection expenses	(0.02)	-	(0.02)	(0.00)	(0.02)
Public Service Company of Co	8000 110-Other Compensation	586	Meter expenses	(0.38)	-	(0.38)	(0.01)	(0.39)
Public Service Company of Co	8906 400-001 2-IO-Facilities-Labor	506	Miscellaneous steam power expenses	(1.85)	-	(1.85)	(0.06)	(1.91)
Public Service Company of Co	8906 400-001 2-IO-Facilities-Labor	588	Miscellaneous distribution expenses	(1.11)	-	(1.11)	(0.03)	(1.14)
Public Service Company of Co	8906 400-001 2-IO-Facilities-Labor	905	Miscellaneous customer accounts expenses	(0.08)	-	(0.08)	(0.00)	(0.08)
Public Service Company of Co	8906 41 0-001 2-IO-Facilities-Benefits Pens & Ins	926	Employee pensions and benefits	(0.57)	-	(0.57)	(0.07)	(0.64)
Public Service Company of Co	8906 41 5-001 2-IO-Facilities-Labor Payroll Tax	408.1	Tax Other Than Income Tax - Payroll	(0.19)	-	(0.19)	-	(0.19)
Public Service Company of Co	8906 420-001 2-IO-Facilities-Contract Labor	506	Miscellaneous steam power expenses	(4.27)	-	(4.27)	-	(4.27)
Public Service Company of Co	8906 420-001 2-IO-Facilities-Contract Labor	566	Miscellaneous transmission expenses	(0.02)	-	(0.02)	-	(0.02)
Public Service Company of Co	8906 420-001 2-IO-Facilities-Contract Labor	588	Miscellaneous distribution expenses	(1.16)	-	(1.16)	-	(1.16)
Public Service Company of Co	8906 420-001 2-IO-Facilities-Contract Labor	905	Miscellaneous customer accounts expenses	(0.15)	-	(0.15)	-	(0.15)
Public Service Company of Co	8906 425-001 2-IO-Facilities-Consulting	506	Miscellaneous steam power expenses	0.10	-	0.10	-	0.10
Public Service Company of Co	8906 425-001 2-IO-Facilities-Consulting	588	Miscellaneous distribution expenses	(0.01)	-	(0.01)	-	(0.01)
Public Service Company of Co	8906 430-001 2-IO-Facilities-Contract Vendor	506	Miscellaneous steam power expenses	(0.85)	-	(0.85)	-	(0.85)
Public Service Company of Co	8906 430-001 2-IO-Facilities-Contract Vendor	566	Miscellaneous transmission expenses	(0.02)	-	(0.02)	-	(0.02)
Public Service Company of Co	8906 430-001 2-IO-Facilities-Contract Vendor	588	Miscellaneous distribution expenses	(1.31)	-	(1.31)	-	(1.31)
Public Service Company of Co	8906 430-001 2-IO-Facilities-Contract Vendor	905	Miscellaneous customer accounts expenses	(0.04)	-	(0.04)	-	(0.04)
Public Service Company of Co	8906 435-001 2-IO-Facilities-Materials	506	Miscellaneous steam power expenses	(1.95)	-	(1.95)	-	(1.95)
Public Service Company of Co	8906 435-001 2-IO-Facilities-Materials	566	Miscellaneous transmission expenses	(0.01)	-	(0.01)	-	(0.01)
Public Service Company of Co	8906 435-001 2-IO-Facilities-Materials	588	Miscellaneous distribution expenses	(0.93)	-	(0.93)	-	(0.93)
Public Service Company of Co	8906 435-001 2-IO-Facilities-Materials	905	Miscellaneous customer accounts expenses	(0.07)	-	(0.07)	-	(0.07)
Public Service Company of Co	8906 440-001 2-IO-Facilities-Employee Expense	506	Miscellaneous steam power expenses	(0.06)	-	(0.06)	-	(0.06)
Public Service Company of Co	8906 450-001 2-IO-Facilities-Miscellaneous	506	Miscellaneous steam power expenses	(73.80)	-	(73.80)	-	(73.80)
Public Service Company of Co	8906 450-001 2-IO-Facilities-Miscellaneous	566	Miscellaneous transmission expenses	(0.48)	-	(0.48)	-	(0.48)
Public Service Company of Co	8906 450-001 2-IO-Facilities-Miscellaneous	588	Miscellaneous distribution expenses	(21.88)	-	(21.88)	-	(21.88)
Public Service Company of Co	8906 450-001 2-IO-Facilities-Miscellaneous	905	Miscellaneous customer accounts expenses	(2.49)	-	(2.49)	-	(2.49)
Public Service Company of Co	8908 313-001 2-IO-Prod Lbr BG Group 1	513	Maintenance of electric plant	0.14	-	0.14	0.00	0.14
Public Service Company of Co	8908 313-001 2-IO-Prod Lbr BG Group 1	580	Operation supervision and engineering	0.06	-	0.06	0.00	0.06
Public Service Company of Co	8908 313-001 2-IO-Prod Lbr BG Group 1	593	Maintenance of overhead lines	1.71	-	1.71	0.05	1.76
Public Service Company of Co	8908 313-001 2-IO-Prod Lbr BG Group 1	903	Customer records and collection expenses	1.00	-	1.00	0.03	1.03
Public Service Company of Co	8909 411-001 2-IO-Facilities-Benefits Incentive	506	Miscellaneous steam power expenses	(0.17)	-	(0.17)	0.09	(0.08)
Public Service Company of Co	8909 411-001 2-IO-Facilities-Benefits Incentive	588	Miscellaneous distribution expenses	(0.08)	-	(0.08)	0.04	(0.04)
Public Service Company of Co	5600 591-Dues - Professional Association	588	Miscellaneous distribution expenses	0.02	-	0.02	-	0.02
Public Service Company of Co	5600 070-Material - Direct Purchase	506	Miscellaneous steam power expenses	1.36	-	1.36	-	1.36
Public Service Company of Co	5600 070-Material - Direct Purchase	566	Miscellaneous transmission expenses	(0.03)	-	(0.03)	-	(0.03)
Public Service Company of Co	5600 070-Material - Direct Purchase	588	Miscellaneous distribution expenses	3.31	-	3.31	-	3.31
Public Service Company of Co	5600 070-Material - Direct Purchase	905	Miscellaneous customer accounts expenses	0.20	-	0.20	-	0.20
Public Service Company of Co	8903 872-001 3-IO-Prod Lbr BG Group 1	586	Meter expenses	(0.39)	-	(0.39)	(0.01)	(0.40)
Public Service Company of Co	8100 550-Fleet-Base Rates	513	Maintenance of electric plant	15.86	-	15.86	-	15.86
Public Service Company of Co	8100 550-Fleet-Base Rates	593	Maintenance of overhead lines	0.44	-	0.44	-	0.44
Public Service Company of Co	8100 550-Fleet-Base Rates	586	Meter expenses	1.64	-	1.64	-	1.64

Southwestern Public Service Company

All Other Affiliate Billings

For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Non-XES Affiliates Charging SPS	Activity	FERC Account	FERC Account Title	Total Other Affiliate Billings to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forma	Requested Amount (Total Company)
Public Service Company of Co	5600191-Employee Expenses Airfare	506	Miscellaneous steam power expenses	0.31	-	0.31	-	0.31
Public Service Company of Co	5540230-Incentive	580	Operation supervision and engineering	0.26	-	0.26	(0.14)	0.12
Public Service Company of Co	5540230-Incentive	593	Maintenance of overhead lines	0.04	-	0.04	(0.02)	0.02
Public Service Company of Co	8912014-0012-IO-Fleet-Idle Time	513	Maintenance of electric plant	(867.94)	-	(867.94)	-	(867.94)
Public Service Company of Co	8912014-0012-IO-Fleet-Idle Time	593	Maintenance of overhead lines	(217.17)	-	(217.17)	-	(217.17)
Public Service Company of Co	8912014-0012-IO-Fleet-Idle Time	586	Meter expenses	(7.48)	-	(7.48)	-	(7.48)
Public Service Company of Co	8912014-0012-IO-Fleet-Idle Time	562	Station expenses	(5.40)	-	(5.40)	-	(5.40)
Public Service Company of Co	8912014-0012-IO-Fleet-Idle Time	583	Overhead line expenses	(35.05)	-	(35.05)	-	(35.05)
Public Service Company of Co	8912054-0012-200038-Fleet-Base Rates	513	Maintenance of electric plant	3,555.37	-	3,555.37	-	3,555.37
Public Service Company of Co	8912054-0012-200038-Fleet-Base Rates	593	Maintenance of overhead lines	835.81	-	835.81	-	835.81
Public Service Company of Co	8912054-0012-200038-Fleet-Base Rates	586	Meter expenses	61.58	-	61.58	-	61.58
Public Service Company of Co	8912054-0012-200038-Fleet-Base Rates	562	Station expenses	48.84	-	48.84	-	48.84
Public Service Company of Co	8912054-0012-200038-Fleet-Base Rates	583	Overhead line expenses	147.71	-	147.71	-	147.71
			Total	\$ 65,998.21	\$ -	\$ 65,998.21	\$ 1,777.95	\$ 67,776.16

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

Southwestern Public Service Company

XES Billings to SPS before Pro Forma Adjustments
by Affiliate Class Witness
Twelve Months Ended December 31, 2020

(A) Witness	(B) Affiliate Class	(C) Direct	(D) Allocated	(E) Per Book Amount
Adam R. Dietenberger	Chief Customer and Innovation Officer	\$ 14,664.60	\$ 3,447,672.20	\$ 3,462,336.80
Adam R. Dietenberger	Chief Executive Officer	-	1,294,461.39	1,294,461.39
Adam R. Dietenberger	Chief Financial Officer	-	100,167.83	100,167.83
Adam R. Dietenberger	Controller	1,641,785.34	2,057,409.73	3,699,195.07
Adam R. Dietenberger	Corporate Other	1,514,080.69	(100,300.04)	1,413,780.65
Adam R. Dietenberger	Finance & Corporate Development	1,454,255.66	1,545,424.69	2,999,680.35
Adam R. Dietenberger	Investor Relations	-	232,743.11	232,743.11
Adam R. Dietenberger	Risk Management and Audit Services	22,355.07	957,906.07	980,261.14
Adam R. Dietenberger	Tax Services	221,143.94	372,899.70	594,043.64
Adam R. Dietenberger	Treasurer	113,578.43	2,730,982.55	2,844,560.98
Bennie F. Weeks	Resource Planning	454,713.05	246,351.84	701,064.89
Carol C. Bouw	Corporate Secretary	-	31,329.43	31,329.43
Carol C. Bouw	GC Claims	142,413.80	17,330.61	159,744.41
Carol C. Bouw	GC Legal Services	811,444.48	1,050,517.99	1,861,962.47
Casey S. Meeks	Distribution Business Operations	573,955.47	80,409.27	654,364.74
Casey S. Meeks	Distribution Electric Engineering	91,231.96	139,595.56	230,827.52
Casey S. Meeks	Distribution Planning & Performance	140,675.04	12,287.80	152,962.84
Casey S. Meeks	Gas Operations	63,449.21	-	63,449.21
Casey S. Meeks	VP Distribution Operations	9,920.96	115,788.64	125,709.60
Casey S. Meeks	Vegetation Management & Pole Program	349,493.57	-	349,493.57
David A. Low	ES Business Operations	41,393.02	515,290.49	556,683.51
David A. Low	ES Engineering & Construction	644,110.34	168,132.11	812,242.45
David A. Low	ES Environmental	2,766,805.92	154,760.10	2,921,566.02
David A. Low	ES Performance Optimization	2,011,936.42	982,143.99	2,994,080.41
David A. Low	ES VP Energy Supply	-	115,873.13	115,873.13
David A. Low	ES VP Operations	178,907.35	234,237.54	413,144.89
David A. Low	ES Wind	124,050.03	76,941.05	200,991.08
James W. Sample	Enterprise Security	529,587.06	3,033,189.60	3,562,776.66
Jeff R. Lyng	Corporate Strategy and Communication	111,074.49	532,022.09	643,096.58
Jeff R. Lyng	Policy & Regulatory Compliance	131,632.87	583,085.61	714,718.48
Jeffrey A. Butler	OS Senior VP - Commercial Operations	2,434,559.31	1,852,122.75	4,286,682.06
Lawrence A. Bick	Aviation & Travel Services	-	553,561.77	553,561.77
Lawrence A. Bick	Property Services	11,438,255.36	2,147.23	11,440,402.59
Lawrence A. Bick	Workforce Relations & Safety	741,085.11	584,469.81	1,325,554.92
Michael O. Remington	Business Systems	6,126,259.68	31,111,620.65	37,237,880.33
Michael P. Deselich	Enterprise Training	1,017,079.09	528,190.93	1,545,270.02
Michael P. Deselich	Human Resources	105,139.32	1,666,183.07	1,771,322.39
Michael P. Deselich	SS Company Benefits	8,582,092.54	19,151,470.18	27,733,562.72
Nora Lindgren	Customer Care	28,810.64	2,399,604.78	2,428,415.42
Perry D. Foster	Transmission & Substations	3,616,568.49	2,217,312.64	5,833,881.13
Robert H. Kunze	Supply Chain	287,641.68	92,832.76	380,474.44
Shawn M. White	Marketing	39,785.40	898,529.98	938,315.38
William A. Grant	Corporate Giving	-	27,270.54	27,270.54
William A. Grant	PSCo President	36,147.98	102,710.74	138,858.72
William A. Grant	SPS President	(22,389.00)	-	(22,389.00)
William A. Grant	Strategic Revenue Initiatives	-	129,820.99	129,820.99
Total		\$ 48,589,694.37	\$ 82,046,502.90	\$ 130,636,197.27

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

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
1	Nuclear	Direct	Direct	\$ 278,999.93	\$ 278,999.93	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2	Nuclear Total			\$ 278,999.93	\$ 278,999.93	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
3	Chief Customer and Innovation Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 8,426,609.87	\$ 7,338,160.91	\$ 1,088,448.96	\$ (1,763.47)	\$ 1,086,685.49	\$ 19,794.10	\$ 1,106,479.59	45.47%
4	Chief Customer and Innovation Officer	200072 - Communications - Corporate Governance	Assets/Revenue/No. of Employees	208,591.51	181,662.91	26,928.60	-	26,928.60	(18,013.41)	8,915.19	0.37%
5	Chief Customer and Innovation Officer	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of Employees	41,170.32	35,865.26	5,305.06	-	5,305.06	156.19	5,461.25	0.22%
6	Chief Customer and Innovation Officer	200077 - Branding	Assets/Revenue/No. of Employees	8,973,833.15	7,808,849.11	1,164,984.04	(236.58)	1,164,747.46	(965,588.76)	199,158.70	8.18%
7	Chief Customer and Innovation Officer	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	316.60	270.29	46.31	-	46.31	1.39	47.70	0.00%
8	Chief Customer and Innovation Officer	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	8,256.97	7,271.39	985.58	-	985.58	-	985.58	0.04%
9	Chief Customer and Innovation Officer	200148 - Business Systems	No. of Computers	56,733.81	49,274.18	7,459.63	-	7,459.63	223.79	7,683.42	0.32%
10	Chief Customer and Innovation Officer	200152 - Customer Care 902	No. of Customers	1,549,540.96	1,442,169.36	107,371.60	-	107,371.60	0.07	107,371.67	4.41%
11	Chief Customer and Innovation Officer	200153 - Customer Safety Advertising & Information Costs	No. of Customers	1,306,381.88	1,215,772.49	90,609.39	-	90,609.39	(66,438.33)	24,171.06	0.99%

Southwestern Public Service Company

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For the Twelve Months ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
12	Chief Customer and Innovation Officer	200154 - Customer Service Information Technology (IT) FERC 903	No. of Customers	1,786,272.40	1,662,553.24	123,719.16	-	123,719.16	7.85	123,727.01	5.08%
13	Chief Customer and Innovation Officer	200163 - Employee Communications	No. of Employees	724.15	618.84	105.31	-	105.31	3.16	108.47	0.00%
14	Chief Customer and Innovation Officer	200171 - Customer Resource System (CRS) FERC 903	No. of Meters/ No. of Contacts	7,409,478.42	6,575,769.81	833,708.61	-	833,708.61	325.04	834,033.65	34.28%
15	Chief Customer and Innovation Officer	Direct	Direct	464,354.67	449,690.07	14,664.60	-	14,664.60	439.94	15,104.54	0.62%
16	Chief Customer and Innovation Officer Total			\$ 30,232,264.71	\$ 26,767,927.86	\$ 3,464,336.85	\$ (2,000.05)	\$ 3,462,336.80	\$ (1,029,088.97)	\$ 2,433,247.83	100.00%
17	Chief Executive Officer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 6,384,825.33	\$ 5,561,074.43	\$ 823,750.90	\$ (14,756.50)	\$ 808,994.40	\$ (386,828.34)	\$ 422,166.06	54.65%
18	Chief Executive Officer	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of Employees	1,329,971.26	1,158,279.86	171,691.40	-	171,691.40	(135,093.05)	36,598.35	4.74%
19	Chief Executive Officer	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	2,256,988.18	1,925,252.46	331,735.72	(17,960.13)	313,775.59	-	313,775.59	40.62%
20	Chief Executive Officer	200101 - Legal Gas	Assets/Revenue/No. of Employees	609,467.82	609,467.82	-	-	-	-	-	0.00%
21	Chief Executive Officer	Direct	Direct	11,150.15	11,150.15	-	-	-	-	-	0.00%
22	Chief Executive Officer Total			\$ 10,592,402.74	\$ 9,265,224.72	\$ 1,327,178.02	\$ (32,716.63)	\$ 1,294,461.39	\$ (521,921.39)	\$ 772,540.00	100.00%
23	Chief Financial Officer	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	\$ 779,985.90	\$ 679,189.75	\$ 100,796.15	\$ (628.32)	\$ 100,167.83	\$ 2,655.18	\$ 102,823.01	100.00%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
24	Chief Financial Officer	Direct	Direct	7,141.76	7,141.76	-	-	-	-	-	0.00%
25	Chief Financial Officer Total			\$ 787,127.66	\$ 686,331.51	\$ 100,796.15	\$ (628.32)	\$ 100,167.83	\$ 2,655.18	\$ 102,823.01	100.00%
26	Controller	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	\$ 10,245,957.21	\$ 8,922,721.29	\$ 1,323,235.92	\$ (918.67)	\$ 1,322,317.25	\$ 20,245.98	\$ 1,342,563.23	35.45%
27	Controller	200076 - Xcel Foundation	Assets/Revenue/No. of Employees	3,231.12	2,811.76	419.36	-	419.36	(419.36)	-	0.00%
28	Controller	200080 - Capital Asset Accounting	Assets/Revenue/No. of Employees	53,088.61	45,319.36	7,769.25	-	7,769.25	233.08	8,002.33	0.21%
29	Controller	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of Employees	18,494.90	15,780.46	2,714.44	-	2,714.44	71.47	2,785.91	0.07%
30	Controller	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	3,484,754.69	2,972,432.81	512,321.88	(255.87)	512,066.01	14,833.84	526,899.85	13.91%
31	Controller	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	75,611.95	64,487.80	11,124.15	(51.52)	11,072.63	297.25	11,369.88	0.30%
32	Controller	200105 - Accounting & Reporting - NSPM & NSPW	Assets/Revenue/No. of Employees	331,335.90	331,335.90	-	-	-	-	-	0.00%
33	Controller	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of Employees	407,334.51	407,334.51	-	-	-	-	-	0.00%
34	Controller	200132 - Payment and Reporting	Invoice Transactions	1,570,048.37	1,405,871.22	164,177.15	(36.68)	164,140.47	3,146.78	167,287.25	4.42%
35	Controller	200133 - Proprietary Trading - Back Office	Joint Operating Agreement Peak Hour Megawatt Load Ratio	169,464.79	133,184.76	36,280.03	-	36,280.03	1,116.66	37,396.69	0.99%
36	Controller	200173 - Generation Trading/Native Hedge - Back Office	Joint Operating Agreement Labor Hours Ratio	2,645.88	2,015.59	630.29	-	630.29	18.33	648.62	0.02%
37	Controller	Direct	Direct	5,407,772.37	3,765,793.05	1,641,979.32	(193.98)	1,641,785.34	47,960.91	1,689,746.25	44.62%
38	Controller Total			\$ 21,769,740.30	\$ 18,069,088.51	\$ 3,700,651.79	\$ (1,456.72)	\$ 3,699,195.07	\$ 87,504.93	\$ 3,786,700.00	100.00%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
39	Corporate Other	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ (3,423,839.04)	\$ (2,981,176.36)	\$ (442,662.68)	\$ 419,645.55	\$ (23,017.13)	\$ -	\$ (23,017.13)	-1.63%
40	Corporate Other	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	407,847.08	355,139.67	52,707.41	(52,731.22)	(23.81)	-	(23.81)	0.00%
41	Corporate Other	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of Employees	(2,781.38)	(2,421.85)	(359.53)	359.53	-	-	-	0.00%
42	Corporate Other	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of Employees	74,909.48	63,844.63	11,064.85	-	11,064.85	-	11,064.85	0.78%
43	Corporate Other	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	(587,969.97)	(499,627.06)	(88,342.91)	(21.41)	(88,364.32)	-	(88,364.32)	-6.25%
44	Corporate Other	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	132.50	92.13	40.37	-	40.37	-	40.37	0.00%
45	Corporate Other	Direct	Direct	13,558,380.67	11,573,892.37	1,984,488.30	(470,407.61)	1,514,080.69	802.69	1,514,883.38	107.09%
46	Corporate Other Total			\$ 10,026,679.34	\$ 8,509,743.53	\$ 1,516,935.81	\$ (103,155.16)	\$ 1,413,780.65	\$ 802.69	\$ 1,414,583.34	100.00%
47	Finance & Corporate Development	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	\$ 4,262,089.33	\$ 3,711,599.63	\$ 550,489.70	\$ (1,998.38)	\$ 548,491.32	\$ 16,055.16	\$ 564,546.48	18.30%
48	Finance & Corporate Development	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of Employees	263,946.30	229,851.38	34,094.92	-	34,094.92	875.57	34,970.49	1.13%
49	Finance & Corporate Development	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of Employees	700,909.57	610,355.40	90,554.17	(31.60)	90,522.57	2,510.29	93,032.86	3.02%
50	Finance & Corporate Development	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	(302.46)	(263.53)	(38.93)	38.93	-	-	-	0.00%
51	Finance & Corporate Development	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	1,629,776.01	1,390,702.04	239,073.97	(17,376.51)	221,697.46	5,386.02	227,083.48	7.36%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
52	Finance & Corporate Development	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	1,005,565.76	857,750.25	147,815.51	-	147,815.51	4,212.77	152,028.28	4.93%
53	Finance & Corporate Development	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of Employees	922,199.41	786,629.58	135,569.83	-	135,569.83	3,585.06	139,154.89	4.51%
54	Finance & Corporate Development	200098 - Electric Transmission FERC 566	Assets/Revenue/No. of Employees	(4,355.75)	(3,717.51)	(638.24)	-	(638.24)	(23.13)	(661.37)	-0.02%
55	Finance & Corporate Development	200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas	Assets/Revenue/No. of Employees	282,523.31	282,523.31	-	-	-	-	-	0.00%
56	Finance & Corporate Development	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of Employees	366,101.13	255,650.25	110,450.88	-	110,450.88	3,087.93	113,538.81	3.68%
57	Finance & Corporate Development	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of Employees	381,829.01	381,829.01	-	-	-	-	-	0.00%
58	Finance & Corporate Development	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	14,152.53	13,004.82	1,147.71	-	1,147.71	-	1,147.71	0.04%
59	Finance & Corporate Development	200126 - Utilities Group Administrative & General (A&G) FERC 921	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	(8.41)	2.02	(10.43)	-	(10.43)	(4.05)	(14.48)	0.00%
60	Finance & Corporate Development	200178 - Rates & Regulation	Revenue	1,153,715.59	896,870.81	256,844.78	(561.62)	256,283.16	6,444.11	262,727.27	8.52%
61	Finance & Corporate Development	Direct	Direct	6,874,468.52	5,398,169.11	1,476,299.41	(22,043.75)	1,454,255.66	42,739.28	1,496,994.94	48.53%
62	Finance & Corporate Development Total			\$ 17,852,609.85	\$ 14,810,956.57	\$ 3,041,653.28	\$ (41,972.93)	\$ 2,999,680.35	\$ 84,869.02	\$ 3,084,549.37	100.00%
63	Investor Relations	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of Employees	\$ 1,803,254.22	\$ 1,570,500.72	\$ 232,753.50	\$ (10.39)	\$ 232,743.11	\$ 2,223.03	\$ 234,966.14	100.00%

Southwestern Public Service Company

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For the Twelve Months ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to SPS Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
64	Investor Relations	Direct	Direct	39,503.35	39,503.35	-	-	-	-	-	0.00%
65	Investor Relations	Total		\$ 1,842,757.57	\$ 1,610,004.07	\$ 232,753.50	\$ (10.39)	\$ 232,743.11	\$ 2,223.03	\$ 234,966.14	100.00%
66	Risk Management and Audit Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 911,589.79	\$ 793,969.29	\$ 117,620.50	\$ (16.78)	\$ 117,603.72	\$ 1,803.31	\$ 119,407.03	11.89%
67	Risk Management and Audit Services	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of Employees	1,849,644.74	1,610,754.73	238,890.01	(93.08)	238,796.93	5,954.24	244,751.17	24.38%
68	Risk Management and Audit Services	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of Employees	(14,809.39)	(12,914.69)	(1,894.70)	-	(1,894.70)	(61.23)	(1,955.93)	-0.19%
69	Risk Management and Audit Services	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	164,905.27	143,476.36	21,428.91	(21,428.91)	-	-	-	0.00%
70	Risk Management and Audit Services	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	79,881.97	68,125.62	11,756.35	-	11,756.35	352.69	12,109.04	1.21%
71	Risk Management and Audit Services	200089 - Audit Services - OpCo's & TransCo's	Assets/Revenue/No. of Employees	92,874.19	79,223.73	13,650.46	-	13,650.46	399.09	14,049.55	1.40%
72	Risk Management and Audit Services	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of Employees	2,147,115.22	1,831,397.70	315,717.52	(19.10)	315,698.42	6,936.53	322,634.95	32.14%
73	Risk Management and Audit Services	200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas	Assets/Revenue/No. of Employees	3,802.61	3,802.61	-	-	-	-	-	0.00%
74	Risk Management and Audit Services	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement Peak Hour Megawatt Load Ratio	904,195.81	710,620.15	193,575.66	-	193,575.66	5,615.47	199,191.13	19.84%

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75	Risk Management and Audit Services	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	Joint Operating Agreement Labor Hours Ratio	288,482.91	219,763.68	68,719.23	-	68,719.23	2,061.58	70,780.81	7.05%
76	Risk Management and Audit Services	Direct	Direct	375,385.69	353,030.62	22,355.07	-	22,355.07	669.84	23,024.91	2.29%
77	Risk Management and Audit Services Total			\$ 6,803,068.81	\$ 5,801,249.80	\$ 1,001,819.01	\$ (21,557.87)	\$ 980,261.14	\$ 23,731.51	\$ 1,003,992.65	100.00%
78	Tax Services	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	\$ 753,590.39	\$ 656,248.42	\$ 97,341.97	\$ (70.13)	\$ 97,271.84	\$ 2,591.29	\$ 99,863.13	16.43%
79	Tax Services	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	1,875,826.75	1,600,117.40	275,709.35	(81.49)	275,627.86	5,140.10	280,767.96	46.18%
80	Tax Services	Direct	Direct	960,181.66	739,037.72	221,143.94	-	221,143.94	6,149.76	227,293.70	37.39%
81	Tax Services Total			\$ 3,589,598.80	\$ 2,995,403.54	\$ 594,195.26	\$ (151.62)	\$ 594,043.64	\$ 13,881.15	\$ 607,924.79	100.00%
82	Treasurer	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 3,825,077.06	\$ 3,331,008.30	\$ 494,068.76	\$ -	\$ 494,068.76	\$ -	\$ 494,068.76	17.29%
83	Treasurer	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of Employees	2,516,092.20	2,191,134.70	324,957.50	(250.35)	324,707.15	6,941.41	331,648.56	11.61%
84	Treasurer	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of Employees	1,251,698.59	1,090,036.64	161,661.95	-	161,661.95	1,276.32	162,938.27	5.70%
85	Treasurer	200084 - Risk Management	Assets/Revenue/No. of Employees	12,164,875.87	10,381,619.27	1,783,256.60	-	1,783,256.60	-	1,783,256.60	62.40%
86	Treasurer	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of Employees	19,196.99	16,369.33	2,827.66	-	2,827.66	-	2,827.66	0.10%
87	Treasurer	200091 - Captive Insurance	Assets/Revenue/No. of Employees	(243,386.29)	(207,846.72)	(35,539.57)	-	(35,539.57)	1,202.89	(34,336.68)	-1.20%
88	Treasurer	Direct	Direct	1,775,359.69	1,661,781.26	113,578.43	-	113,578.43	3,714.89	117,293.32	4.10%
89	Treasurer Total			\$ 21,308,914.11	\$ 18,464,102.78	\$ 2,844,811.33	\$ (250.35)	\$ 2,844,560.98	\$ 13,135.50	\$ 2,857,696.48	100.00%
90	Resource Planning	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of Employees	\$ 779,618.97	\$ 678,865.05	\$ 100,753.92	\$ -	\$ 100,753.92	\$ 1,964.59	\$ 102,718.51	14.27%

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For the Twelve Months ended December 31, 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
91	Resource Planning	200135 - Energy Supply Business Resources	MWH Generation	766.18	587.48	178.70	-	178.70	-	178.70	0.02%
92	Resource Planning	200136 - Energy Markets - Fuel	MWH Generation	618,946.34	471,998.46	146,947.88	(1,528.66)	145,419.22	3,766.71	149,185.93	20.73%
93	Resource Planning	Direct	Direct	2,119,545.39	1,664,832.34	454,713.05	-	454,713.05	12,902.52	467,615.57	64.97%
94	Resource Planning Total			\$ 3,518,876.88	\$ 2,816,283.33	\$ 702,593.55	\$ (1,528.66)	\$ 701,064.89	\$ 18,633.81	\$ 719,698.70	100.00%
95	Corporate Secretary	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 231,373.19	\$ 201,466.95	\$ 29,906.24	\$ (17.14)	\$ 29,889.10	\$ 106.57	\$ 29,995.67	95.82%
96	Corporate Secretary	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of Employees	10,180.09	8,865.68	1,314.41	(4.98)	1,309.43	-	1,309.43	4.18%
97	Corporate Secretary	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of Employees	990.98	860.08	130.90	-	130.90	(130.90)	-	0.00%
98	Corporate Secretary Total			\$ 242,544.26	\$ 211,192.71	\$ 31,351.55	\$ (22.12)	\$ 31,329.43	\$ (24.33)	\$ 31,305.10	100.00%
99	GC Claims	200071 - Legal - Corporate Governance	Assets/Revenue/No. of Employees	\$ 134,182.66	\$ 116,852.05	\$ 17,330.61	\$ -	\$ 17,330.61	\$ 519.63	\$ 17,850.24	10.88%
100	GC Claims	Direct	Direct	1,450,303.36	1,307,889.56	142,413.80	-	142,413.80	3,835.76	146,249.56	89.12%
101	GC Claims Total			\$ 1,584,486.02	\$ 1,424,741.61	\$ 159,744.41	\$ -	\$ 159,744.41	\$ 4,355.38	\$ 164,099.79	100.00%
102	GC Legal Services	200071 - Legal - Corporate Governance	Assets/Revenue/No. of Employees	\$ 7,026,234.59	\$ 6,118,706.41	\$ 907,528.18	\$ (2,618.45)	\$ 904,909.73	\$ 15,720.68	\$ 920,630.41	48.25%
103	GC Legal Services	200086 - Legal & Claims Services	Assets/Revenue/No. of Employees	52,561.10	44,857.44	7,703.66	-	7,703.66	17.13	7,720.79	0.40%
104	GC Legal Services	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of Employees	938,232.54	800,327.94	137,904.60	-	137,904.60	1,779.09	139,683.69	7.32%
105	GC Legal Services	200101 - Legal Gas	Assets/Revenue/No. of Employees	6,658.92	6,658.92	-	-	-	-	-	0.00%
106	GC Legal Services	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of Employees	117,737.47	117,737.47	-	-	-	-	-	0.00%
107	GC Legal Services	Direct	Direct	5,046,651.89	4,235,207.41	811,444.48	-	811,444.48	28,706.01	840,150.49	44.03%
108	GC Legal Services Total			\$ 13,188,076.51	\$ 11,323,495.59	\$ 1,864,580.92	\$ (2,618.45)	\$ 1,861,962.47	\$ 46,222.90	\$ 1,908,185.37	100.00%
109	Distribution Business Operations	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	\$ 86,228.76	\$ 75,857.91	\$ 10,370.85	\$ (46.47)	\$ 10,324.38	\$ 11.27	\$ 10,335.65	1.55%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
110	Distribution Business Operations	200117 - Distribution Electric Metering FERC 586	Electric Distribution Plant	29,095.37	25,641.26	3,454.11	-	3,454.11	103.62	3,557.73	0.53%
111	Distribution Business Operations	200126 - Utilities Group Administrative & General (A&G) FERC 921	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	404,693.50	337,819.58	66,873.92	(243.14)	66,630.78	1,094.13	67,724.91	10.15%
112	Distribution Business Operations	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	69,723.07	69,723.07	-	-	-	-	-	0.00%
113	Distribution Business Operations	Direct	Direct	11,028,492.14	10,454,489.24	574,002.90	(47.43)	573,955.47	11,978.63	585,934.10	87.77%
114	Distribution Business Operations Total			\$ 11,618,232.84	\$ 10,963,531.06	\$ 654,701.78	\$ (337.04)	\$ 654,364.74	\$ 13,187.65	\$ 667,552.39	100.00%
115	Distribution Electric Engineering	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	\$ 1,161,100.08	\$ 1,021,494.01	\$ 139,606.07	\$ (10.51)	\$ 139,595.56	\$ (2,737.67)	\$ 136,857.89	59.50%
116	Distribution Electric Engineering	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	2,447.91	2,447.91	-	-	-	-	-	0.00%
117	Distribution Electric Engineering	Direct	Direct	1,025,842.42	934,610.46	91,231.96	-	91,231.96	1,931.37	93,163.33	40.50%
118	Distribution Electric Engineering Total			\$ 2,189,390.41	\$ 1,958,552.38	\$ 230,838.03	\$ (10.51)	\$ 230,827.52	\$ (806.30)	\$ 230,021.22	100.00%
119	Distribution Planning & Performance	200126 - Utilities Group Administrative & General (A&G) FERC 921	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	\$ 75,322.92	\$ 62,913.75	\$ 12,409.17	\$ (121.37)	\$ 12,287.80	\$ (2,080.60)	\$ 10,207.20	6.63%
120	Distribution Planning & Performance	Direct	Direct	1,143,659.61	1,002,984.57	140,675.04	-	140,675.04	3,019.37	143,694.41	93.37%
121	Distribution Planning & Performance Total			\$ 1,218,982.53	\$ 1,065,898.32	\$ 153,084.21	\$ (121.37)	\$ 152,962.84	\$ 938.77	\$ 153,901.61	100.00%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
122	Gas Operations	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	\$ 2,171,296.87	\$ 2,171,296.87	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
123	Gas Operations	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	899,018.20	899,018.20	-	-	-	-	-	0.00%
124	Gas Operations	Direct	Direct	5,997,621.27	5,934,172.06	63,449.21	-	63,449.21	816.92	64,266.13	100.00%
125	Gas Operations Total			\$ 9,067,936.34	\$ 9,004,487.13	\$ 63,449.21	\$ -	\$ 63,449.21	\$ 816.92	\$ 64,266.13	100.00%
126	VP Distribution Operations	200126 - Utilities Group Administrative & General (A&G) FERC 921	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	\$ 701,804.53	\$ 585,759.84	\$ 116,044.69	\$ (266.91)	\$ 115,777.78	\$ (6,125.61)	\$ 109,652.17	91.49%
127	VP Distribution Operations	200153 - Customer Safety Advertising & Information Costs	No. of Customers	156.67	145.81	10.86	-	10.86	-	10.86	0.01%
128	VP Distribution Operations	Direct	Direct	626,844.39	616,923.43	9,920.96	-	9,920.96	266.87	10,187.83	8.50%
129	VP Distribution Operations Total			\$ 1,328,805.59	\$ 1,202,829.08	\$ 125,976.51	\$ (266.91)	\$ 125,709.60	\$ (5,858.73)	\$ 119,850.87	100.00%
130	Vegetation Management & Pole Program	Direct	Direct	\$ 1,513,491.56	\$ 1,163,740.71	\$ 349,750.85	\$ (257.28)	\$ 349,493.57	\$ 6,231.56	\$ 355,725.13	100.00%
131	Vegetation Management & Pole Program Total			\$ 1,513,491.56	\$ 1,163,740.71	\$ 349,750.85	\$ (257.28)	\$ 349,493.57	\$ 6,231.56	\$ 355,725.13	100.00%
132	ES Business Operations	200078 - Governmental Affairs	Assets/Revenue/No. of Employees	\$ 145.53	\$ 126.99	\$ 18.54	\$ -	\$ 18.54	\$ 0.56	\$ 19.10	0.00%
133	ES Business Operations	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	2,189,921.55	1,674,613.27	515,308.28	(36.33)	515,271.95	14,883.98	530,155.93	92.56%
134	ES Business Operations	Direct	Direct	861,534.11	820,141.09	41,393.02	-	41,393.02	1,232.31	42,625.33	7.44%
135	ES Business Operations Total			\$ 3,051,601.19	\$ 2,494,881.35	\$ 556,719.84	\$ (36.33)	\$ 556,683.51	\$ 16,116.85	\$ 572,800.36	100.00%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
136	ES Engineering & Construction	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	MWH Generation	\$ 564,164.57	\$ 431,768.15	\$ 132,396.42	\$ -	\$ 132,396.42	\$ (7,803.11)	\$ 124,593.31	15.16%
137	ES Engineering & Construction	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCo & SPS FERC 510, 541, & 551	MWH Generation	79,567.22	48,893.92	30,673.30	-	30,673.30	647.91	31,321.21	3.81%
138	ES Engineering & Construction	200145 - Energy Supply Maintenance Supervision & Engineering (S&E) NSPM & NSPW FERC 510, 541, & 551	MWH Generation	1,773.38	1,773.38	-	-	-	-	-	0.00%
139	ES Engineering & Construction	200181 - Energy Supply Environmental Policy & Services	Electric Production Plant/ Electric Transmission Plant/ Gas Transmission Plant/ Gas Distribution Plant	32,351.48	27,289.09	5,062.39	-	5,062.39	151.50	5,213.89	0.63%
140	ES Engineering & Construction	Direct	Direct	2,454,281.16	1,781,273.84	673,007.32	(28,896.98)	644,110.34	16,678.36	660,788.70	80.40%
141	ES Engineering & Construction	ES Engineering & Construction Total		\$ 3,132,137.81	\$ 2,290,998.38	\$ 841,139.43	\$ (28,896.98)	\$ 812,242.45	\$ 9,674.67	\$ 821,917.12	100.00%
142	ES Environmental	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	\$ 108,202.00	\$ 92,375.62	\$ 15,826.38	\$ -	\$ 15,826.38	\$ -	\$ 15,826.38	0.53%
143	ES Environmental	200181 - Energy Supply Environmental Policy & Services	Electric Production Plant/ Electric Transmission Plant/ Gas Transmission Plant/ Gas Distribution Plant	871,905.75	732,683.35	139,222.40	(288.68)	138,933.72	2,752.65	141,686.37	4.73%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
144	ES Environmental	Direct	Direct	12,232,363.25	9,464,667.75	2,767,695.50	(889.58)	2,766,805.92	73,674.78	2,840,480.70	94.75%
145	ES Environmental	Direct	Direct	12,232,363.25	9,464,667.75	2,767,695.50	(889.58)	2,766,805.92	73,674.78	2,840,480.70	94.75%
146	ES Performance Optimization	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	\$ 267,508.07	\$ 204,536.15	\$ 62,971.92	\$ -	\$ 62,971.92	\$ 1,561.26	\$ 64,533.18	2.10%
147	ES Performance Optimization	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	3,907,747.77	2,988,516.58	919,231.19	(59.12)	919,172.07	25,358.06	944,530.13	30.77%
148	ES Performance Optimization	Direct	Direct	9,553,741.87	7,541,797.04	2,011,944.83	(8.41)	2,011,936.42	48,975.57	2,060,911.99	67.13%
149	ES Performance Optimization	Direct	Direct	9,553,741.87	7,541,797.04	2,011,944.83	(8.41)	2,011,936.42	48,975.57	2,060,911.99	67.13%
150	ES VP Energy Supply	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	\$ 506,543.56	\$ 387,256.61	\$ 119,286.95	\$ (3,413.82)	\$ 115,873.13	\$ 2,675.50	\$ 118,548.63	100.00%
151	ES VP Energy Supply	Direct	Direct	208.11	208.11	-	-	-	-	-	0.00%
152	ES VP Energy Supply	Direct	Direct	208.11	208.11	-	-	-	-	-	0.00%
153	ES VP Operations	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 779,298.44	\$ 678,645.97	\$ 100,652.47	\$ (28.05)	\$ 100,624.42	\$ 2,873.36	\$ 103,497.78	24.63%
154	ES VP Operations	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	129.75	98.81	30.94	-	30.94	-	30.94	0.01%
155	ES VP Operations	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	568,277.67	434,619.75	133,657.92	-	133,657.92	3,311.59	136,969.51	32.59%
156	ES VP Operations	200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549	MWH Generation	185,245.86	185,245.86	-	-	-	-	-	0.00%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
157	ES VP Operations	200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	MWH Generation	188,130.52	188,130.52	-	-	-	-	-	0.00%
158	ES VP Operations	200148 - Business Systems	No. of Computers	(842.24)	(766.50)	(75.74)	-	(75.74)	(2.44)	(78.18)	-0.02%
159	ES VP Operations	Direct	Direct	1,143,302.45	964,395.10	178,907.35	-	178,907.35	930.16	179,837.51	42.79%
160	ES VP Operations Total			\$ 2,863,542.45	\$ 2,450,369.51	\$ 413,172.94	\$ (28.05)	\$ 413,144.89	\$ 7,112.67	\$ 420,257.56	100.00%
161	ES Wind	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	\$ 324,085.31	\$ 247,869.72	\$ 76,215.59	\$ (4.77)	\$ 76,210.82	\$ 167.55	\$ 76,378.37	37.34%
162	ES Wind	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	MWH Generation	1,870.58	1,140.35	730.23	-	730.23	11.55	741.78	0.36%
163	ES Wind	200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	MWH Generation	861.50	861.50	-	-	-	-	-	0.00%
164	ES Wind	Direct	Direct	1,364,897.97	1,240,307.94	124,590.03	(540.00)	124,050.03	3,387.75	127,437.78	62.30%
165	ES Wind Total			\$ 1,691,715.36	\$ 1,490,179.51	\$ 201,535.85	\$ (544.77)	\$ 200,991.08	\$ 3,566.85	\$ 204,557.93	100.00%
166	Enterprise Security	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of Employees	\$ 16,812,918.55	\$ 14,641,102.34	\$ 2,171,816.21	\$ (162.54)	\$ 2,171,653.67	\$ 34,638.37	\$ 2,206,292.04	62.39%
167	Enterprise Security	200152 - Customer Care 902	No. of Customers	106,951.74	99,546.98	7,404.76	-	7,404.76	185.39	7,590.15	0.21%
168	Enterprise Security	200165 - Employee Management Systems	No. of Employees	5,866,091.36	5,011,957.64	854,133.72	(2.55)	854,131.17	9,973.65	864,104.82	24.44%
169	Enterprise Security	Direct	Direct	3,836,136.88	3,306,549.82	529,587.06	-	529,587.06	(71,310.86)	458,276.20	12.96%
170	Enterprise Security Total			\$ 26,622,098.53	\$ 23,059,156.78	\$ 3,562,941.75	\$ (165.09)	\$ 3,562,776.66	\$ (26,513.45)	\$ 3,536,263.21	100.00%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
171	Corporate Strategy and Communication	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 66,137.73	\$ 57,608.54	\$ 8,529.19	\$ -	\$ 8,529.19	\$ 235.78	\$ 8,764.97	1.33%
172	Corporate Strategy and Communication	200072 - Communications - Corporate Governance	Assets/Revenue/No. of Employees	2,528,225.07	2,201,740.09	326,484.98	(237.64)	326,247.34	6,896.40	333,143.74	50.57%
173	Corporate Strategy and Communication	200077 - Branding	Assets/Revenue/No. of Employees	132,082.24	114,947.72	17,134.52	-	17,134.52	485.22	17,619.74	2.67%
174	Corporate Strategy and Communication	200078 - Governmental Affairs	Assets/Revenue/No. of Employees	1,167.30	1,015.86	151.44	-	151.44	-	151.44	0.02%
175	Corporate Strategy and Communication	200163 - Employee Communications	No. of Employees	1,236,607.44	1,056,695.35	179,912.09	-	179,912.09	4,698.34	184,610.43	28.03%
176	Corporate Strategy and Communication	200176 - Marketing & Sales	Revenue	307.86	260.35	47.51	-	47.51	-	47.51	0.01%
177	Corporate Strategy and Communication	Direct	Direct	1,467,217.90	1,356,143.41	111,074.49	-	111,074.49	3,317.51	114,392.00	17.37%
178	Corporate Strategy and Communication Total			\$ 5,431,745.54	\$ 4,788,411.32	\$ 643,334.22	\$ (237.64)	\$ 643,096.58	\$ 15,633.25	\$ 658,729.83	100.00%
179	Policy & Regulatory Compliance	200078 - Governmental Affairs	Assets/Revenue/No. of Employees	\$ 1,687,053.37	\$ 1,468,473.72	\$ 218,579.65	\$ (44,933.54)	\$ 173,646.11	\$ 3,690.05	\$ 177,336.16	24.18%
180	Policy & Regulatory Compliance	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	878,818.35	764,645.76	114,172.59	(114,172.59)	-	-	-	0.00%
181	Policy & Regulatory Compliance	200177 - Rates & Regulation - Electric	Revenue	1,846,488.95	1,436,973.42	409,515.53	(76.03)	409,439.50	11,301.25	420,740.75	57.36%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
182	Policy & Regulatory Compliance	Direct	Direct	682,273.51	550,640.64	131,632.87	-	131,632.87	3,780.12	135,412.99	18.46%
183	Policy & Regulatory Compliance Total										
				\$ 5,094,634.18	\$ 4,220,733.54	\$ 873,900.64	\$ (159,182.16)	\$ 714,718.48	\$ 18,771.42	\$ 733,489.90	100.00%
184	OS Senior VP - Commercial Operations	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 981,313.52	\$ 854,567.80	\$ 126,745.72	\$ (47.33)	\$ 126,698.39	\$ 3,252.92	\$ 129,951.31	3.63%
185	OS Senior VP - Commercial Operations	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement Peak Hour Megawatt Load Ratio	6,394,329.09	5,025,392.67	1,368,936.42	(459.12)	1,368,477.30	(787,630.31)	580,846.99	16.23%
186	OS Senior VP - Commercial Operations	200136 - Energy Markets - Fuel	MWH Generation	395,807.25	301,967.23	93,840.02	(49.28)	93,790.74	2,625.17	96,415.91	2.69%
187	OS Senior VP - Commercial Operations	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	560,890.57	413,523.81	147,366.76	(886.17)	146,480.59	2,741.22	149,221.81	4.17%
188	OS Senior VP - Commercial Operations	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	Joint Operating Agreement Labor Hours Ratio	489,804.00	373,128.27	116,675.73	-	116,675.73	3,500.27	120,176.00	3.36%
189	OS Senior VP - Commercial Operations	Direct	Direct	9,952,756.71	7,509,420.77	2,443,335.94	(8,776.63)	2,434,559.31	68,386.19	2,502,945.50	69.92%
190	OS Senior VP - Commercial Operations Total										
				\$ 18,774,901.14	\$ 14,478,000.55	\$ 4,296,900.59	\$ (10,218.53)	\$ 4,286,682.06	\$ (707,124.53)	\$ 3,579,557.53	100.00%
191	Aviation & Travel Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 4,284,528.68	\$ 3,731,075.63	\$ 553,453.05	108.72	\$ 553,561.77	\$ (538,012.92)	\$ 15,548.85	100.00%
192	Aviation & Travel Services Total										
				\$ 4,284,528.68	\$ 3,731,075.63	\$ 553,453.05	108.72	\$ 553,561.77	\$ (538,012.92)	\$ 15,548.85	100.00%
193	Property Services	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 1,862.99	\$ 1,621.99	\$ 241.00	-	\$ 241.00	\$ 0.16	\$ 241.16	0.00%
194	Property Services	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of Employees	2.76	2.44	0.32	-	0.32	-	0.32	0.00%
195	Property Services	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of Employees	190.01	165.46	24.55	-	24.55	0.01	24.56	0.00%
196	Property Services	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	793.21	690.52	102.69	-	102.69	0.07	102.76	0.00%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forma	Requested Amount (Total Company)	% of Class Charges
197	Property Services	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of Employees	146.56	127.68	18.88	-	18.88	0.01	18.89	0.00%
198	Property Services	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of Employees	17.18	14.95	2.23	-	2.23	0.00	2.23	0.00%
199	Property Services	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of Employees	11.87	10.38	1.49	-	1.49	0.00	1.49	0.00%
200	Property Services	200071 - Legal - Corporate Governance	Assets/Revenue/No. of Employees	241.37	210.15	31.22	-	31.22	0.02	31.24	0.00%
201	Property Services	200072 - Communications - Corporate Governance	Assets/Revenue/No. of Employees	62.51	54.50	8.01	-	8.01	0.00	8.01	0.00%
202	Property Services	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of Employees	21.92	19.09	2.83	-	2.83	0.00	2.83	0.00%
203	Property Services	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of Employees	212.96	185.49	27.47	-	27.47	0.02	27.49	0.00%
204	Property Services	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of Employees	20.73	18.11	2.62	-	2.62	0.00	2.62	0.00%
205	Property Services	200076 - Xcel Foundation	Assets/Revenue/No. of Employees	0.27	0.24	0.03	-	0.03	(0.03)	-	0.00%
206	Property Services	200077 - Branding	Assets/Revenue/No. of Employees	243.43	213.63	31.80	-	31.80	0.02	31.82	0.00%
207	Property Services	200078 - Governmental Affairs	Assets/Revenue/No. of Employees	1.43	1.26	0.17	-	0.17	-	0.17	0.00%
208	Property Services	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	232,438.71	202,242.78	30,195.93	(30,195.93)	-	-	-	0.00%
209	Property Services	200086 - Legal & Claims Services	Assets/Revenue/No. of Employees	1.03	0.90	0.13	-	0.13	-	0.13	0.00%
210	Property Services	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	260.83	222.74	38.09	-	38.09	0.02	38.11	0.00%
211	Property Services	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	16.03	13.82	2.21	-	2.21	-	2.21	0.00%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
212	Property Services	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of Employees	102.66	87.87	14.79	-	14.79	0.01	14.80	0.00%
213	Property Services	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of Employees	62.22	53.21	9.01	-	9.01	0.00	9.01	0.00%
214	Property Services	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of Employees	87.60	74.93	12.67	-	12.67	0.01	12.68	0.00%
215	Property Services	200096 - Energy Markets - Business Services	Assets/Revenue/No. of Employees	288.51	246.41	42.10	-	42.10	0.03	42.13	0.00%
216	Property Services	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of Employees	1.42	1.00	0.42	-	0.42	-	0.42	0.00%
217	Property Services	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of Employees	16.83	16.83	-	-	-	-	-	0.00%
218	Property Services	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of Employees	0.54	0.54	-	-	-	-	-	0.00%
219	Property Services	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Enabled Meters	18.41	18.41	-	-	-	-	-	0.00%
220	Property Services	200111 - Enterprise Application Integration (EAI)	Average of a Select Set of Software Allocators	8.85	7.93	0.92	-	0.92	-	0.92	0.00%
221	Property Services	200112 - Mainframe Charges	Average of a Select Set of Software Allocators	15.95	15.00	0.95	-	0.95	-	0.95	0.00%
222	Property Services	200115 - Miscellaneous Applications	Average of All Software Percentages	2,317.06	2,069.78	247.28	-	247.28	0.15	247.43	0.00%
223	Property Services	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	39.87	35.23	4.64	-	4.64	0.00	4.64	0.00%
224	Property Services	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	22.56	19.91	2.65	-	2.65	0.00	2.65	0.00%
225	Property Services	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Electric Distribution Plant/ Gas Distribution Plant	28.00	25.67	2.33	-	2.33	0.00	2.33	0.00%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Requested Amount (Total Company)	% of Class Charges
226	Property Services	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	2.31	2.14	0.17	-	0.17	-	0.17	0.00%
227	Property Services	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	403.20	282.32	120.88	-	120.88	0.08	120.96	0.00%
228	Property Services	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	Electric Transmission Plant	29.89	20.91	8.98	-	8.98	0.00	8.98	0.00%
229	Property Services	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	33.92	23.74	10.18	-	10.18	0.00	10.18	0.00%
230	Property Services	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	86.97	86.97	-	-	-	-	-	0.00%
231	Property Services	200126 - Utilities Group Administrative & General (A&G) FERC 921	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant	61.57	51.54	10.03	-	10.03	0.00	10.03	0.00%
232	Property Services	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	54.88	54.88	-	-	-	-	-	0.00%
233	Property Services	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	6.94	6.94	-	-	-	-	-	0.00%
234	Property Services	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Transmission Plant/ Gas Distribution Plant	41.22	41.22	-	-	-	-	-	0.00%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
235	Property Services	200132 - Payment and Reporting	Invoice Transactions	91.20	82.15	9.05	-	9.05	0.00	9.05	0.00%
236	Property Services	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement Peak Hour Megawatt Load Ratio	43.62	34.42	9.20	-	9.20	0.01	9.21	0.00%
237	Property Services	200135 - Energy Supply Business Resources	MWH Generation	0.44	0.33	0.11	-	0.11	-	0.11	0.00%
238	Property Services	200136 - Energy Markets - Fuel	MWH Generation	5.23	4.01	1.22	-	1.22	0.00	1.22	0.00%
239	Property Services	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	91.51	69.42	22.09	-	22.09	0.01	22.10	0.00%
240	Property Services	200147 - Business Objects	No. of Business Objects Users	18.06	16.64	1.42	-	1.42	-	1.42	0.00%
241	Property Services	200148 - Business Systems	No. of Computers	2,797.38	2,420.30	377.08	-	377.08	0.25	377.33	0.00%
242	Property Services	200151 - Customer Billing FERC 903	No. of Customer Bills	299.49	274.23	25.26	-	25.26	0.02	25.28	0.00%
243	Property Services	200152 - Customer Care 902	No. of Customers	393.52	366.40	27.12	-	27.12	0.02	27.14	0.00%
244	Property Services	200153 - Customer Safety Advertising & Information Costs	No. of Customers	314.49	292.82	21.67	-	21.67	0.01	21.68	0.00%
245	Property Services	200154 - Customer Service Information Technology (IT) FERC 903	No. of Customers	(341.42)	(317.73)	(23.69)	-	(23.69)	(0.02)	(23.71)	0.00%
246	Property Services	200155 - Customer Care FERC 903	No. of Customers	146.43	136.57	9.86	-	9.86	0.00	9.86	0.00%
247	Property Services	200156 - Customer Care FERC 901	No. of Customers	0.09	0.09	-	-	-	-	-	0.00%
248	Property Services	200163 - Employee Communications	No. of Employees	6.69	5.79	0.90	-	0.90	-	0.90	0.00%
249	Property Services	200164 - Payroll	No. of Employees	0.08	0.07	0.01	-	0.01	-	0.01	0.00%
250	Property Services	200165 - Employee Management Systems	No. of Employees	587.87	503.80	84.07	-	84.07	0.05	84.12	0.00%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
251	Property Services	200166 - Human Resources (Diversity/Safety/Employee Relations)	No. of Employees	472.03	404.48	67.55	-	67.55	0.04	67.59	0.00%
252	Property Services	200170 - Meter Reading and Monitoring Systems FERC 902	No. of Meters	47.06	44.01	3.05	-	3.05	0.00	3.05	0.00%
253	Property Services	200171 - Customer Resource System (CRS) FERC 903	No. of Meters/No. of Contacts	2,124.67	1,887.74	236.93	-	236.93	0.16	237.09	0.00%
254	Property Services	200172 - Network	Phones/ Radios/ Computers	1,056.09	917.03	139.06	-	139.06	0.09	139.15	0.00%
255	Property Services	200176 - Marketing & Sales	Revenue	610.88	516.77	94.11	-	94.11	0.06	94.17	0.00%
256	Property Services	200177 - Rates & Regulation - Electric	Revenue	20.89	16.77	4.12	-	4.12	0.00	4.12	0.00%
257	Property Services	200178 - Rates & Regulation	Revenue	12.63	10.13	2.50	-	2.50	0.00	2.50	0.00%
258	Property Services	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant	30.65	25.36	5.29	-	5.29	0.00	5.29	0.00%
259	Property Services	200181 - Energy Supply Environmental Policy & Services	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	35.91	30.43	5.48	-	5.48	0.00	5.48	0.00%
260	Property Services	200184 - PowerPlan	Total Plant	0.30	0.27	0.03	-	0.03	-	0.03	0.00%
261	Property Services/Direct		Direct	77,234,333.40	65,787,850.73	11,446,482.67	(8,227.31)	11,438,255.36	10,716.79	11,448,972.15	99.98%
262	Property Services Total			\$ 77,483,478.37	\$ 66,004,652.54	\$ 11,478,825.83	\$ (38,423.24)	\$ 11,440,402.59	\$ 10,718.12	\$ 11,451,120.71	100.00%
263	Workforce Relations & Safety	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of Employees	\$ 1,137,329.61	\$ 990,427.31	\$ 146,902.30	\$ (21.87)	\$ 146,880.43	\$ 3,795.58	\$ 150,676.01	11.32%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
264	Workforce Relations & Safety	200153 - Customer Safety Advertising & Information Costs	No. of Customers	653,483.63	608,161.15	45,322.48	(450.39)	44,872.09	(23,972.66)	20,899.43	1.57%
265	Workforce Relations & Safety	200166 - Human Resources (Diversity/Safety/Employee Relations)	No. of Employees	2,697,465.70	2,304,662.37	392,803.33	(86.04)	392,717.29	10,386.01	403,103.30	30.28%
266	Workforce Relations & Safety	Direct	Direct	4,215,609.42	3,444,481.96	771,127.46	(30,042.35)	741,085.11	15,286.90	756,372.01	56.83%
267	Workforce Relations & Safety Total			\$ 8,703,888.36	\$ 7,347,732.79	\$ 1,356,155.57	\$ (30,600.65)	\$ 1,325,554.92	\$ 5,495.83	\$ 1,331,050.75	100.00%
268	Business Systems	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ (5,909.50)	\$ (5,148.90)	\$ (760.60)	\$ -	\$ (760.60)	\$ -	\$ (760.60)	0.00%
269	Business Systems	200068 - Corporate Finance, Treasury & Cash Management Corporate Governance	Assets/Revenue/No. of Employees	103,102.80	89,820.49	13,282.31	-	13,282.31	18.13	13,300.44	0.04%
270	Business Systems	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of Employees	1,578,314.47	1,374,580.65	203,733.82	-	203,733.82	624.37	204,358.19	0.55%
271	Business Systems	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	900.12	783.15	116.97	(116.97)	-	-	-	0.00%
272	Business Systems	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of Employees	89,309.72	76,227.12	13,082.60	-	13,082.60	0.09	13,082.69	0.04%
273	Business Systems	200086 - Legal & Claims Services	Assets/Revenue/No. of Employees	77,063.63	65,715.64	11,347.99	-	11,347.99	-	11,347.99	0.03%
274	Business Systems	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	37,979.38	32,386.10	5,593.28	-	5,593.28	5.77	5,599.05	0.01%
275	Business Systems	200096 - Energy Markets - Business Services	Assets/Revenue/No. of Employees	6,073,835.82	5,180,594.26	893,241.56	-	893,241.56	5,703.17	898,944.73	2.41%
276	Business Systems	200097 - Accounting and Finance Software Applications Maintenance	Assets/Revenue/No. of Employees	430,493.63	367,400.70	63,092.93	-	63,092.93	7.76	63,100.69	0.17%
277	Business Systems	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of Employees	8,218.70	5,738.94	2,479.76	-	2,479.76	17.79	2,497.55	0.01%
278	Business Systems	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Enabled Meters	777,385.47	777,385.47	-	-	-	-	-	0.00%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
279	Business Systems	200111 - Enterprise Application Integration (EAI)	Average of a Select Set of Software Allocators	102,386,322.71	90,701,687.62	11,684,635.09	-	11,684,635.09	0.07	11,684,635.16	31.26%
280	Business Systems	200112 - Mainframe Charges	Average of a Select Set of Software Allocators	4,857,921.12	4,513,803.37	344,117.75	-	344,117.75	7.23	344,124.98	0.92%
281	Business Systems	200115 - Miscellaneous Applications	Average of All Software Percentages	31,500,009.10	28,148,034.51	3,351,974.59	(19.80)	3,351,954.79	1,418.98	3,353,373.77	8.97%
282	Business Systems	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	3,480.79	3,130.65	350.14	-	350.14	-	350.14	0.00%
283	Business Systems	200117 - Distribution Electric Metering FERC 586	Electric Distribution Plant	1,995.11	1,753.82	241.29	-	241.29	7.24	248.53	0.00%
284	Business Systems	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	227,487.94	199,977.37	27,510.57	-	27,510.57	22.50	27,533.07	0.07%
285	Business Systems	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Electric Distribution Plant/ Gas Distribution Plant	2,449,708.38	2,236,576.17	213,132.21	-	213,132.21	94.18	213,226.39	0.57%
286	Business Systems	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	Electric Transmission Plant	49,444.06	34,725.38	14,718.68	-	14,718.68	83.33	14,802.01	0.04%
287	Business Systems	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	1,231,308.89	857,772.42	373,536.47	-	373,536.47	1,277.65	374,814.12	1.00%
288	Business Systems	200126 - Utilities Group Administrative & General (A&G) FERC 921	Electric Transmission Plant/ Electric Distribution Plant/ Gas Distribution Plant/ Gas Transmission Plant	4,702.37	3,921.93	780.44	-	780.44	3.44	783.88	0.00%
289	Business Systems	200128 - Distribution Gas Miscellaneous FERC 880	Gas Distribution Plant	118,712.07	118,712.07	-	-	-	-	-	0.00%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
290	Business Systems	200129 - Distribution Gas Meters and House Regulators FERC 878	Gas Distribution Plant	526.59	526.59	-	-	-	-	-	0.00%
291	Business Systems	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Transmission Plant/ Gas Distribution Plant	1,184,177.00	1,184,177.00	-	-	-	-	-	0.00%
292	Business Systems	200132 - Payment and Reporting	Invoice Transactions	255,589.01	228,669.62	26,919.39	-	26,919.39	-	26,919.39	0.07%
293	Business Systems	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement Peak Hour Megawatt Load Ratio	20,603.17	16,192.32	4,410.85	-	4,410.85	12.06	4,422.91	0.01%
294	Business Systems	200135 - Energy Supply Business Resources	MWH Generation	7,525.72	5,751.93	1,773.79	-	1,773.79	4.03	1,777.82	0.00%
295	Business Systems	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	25,999.10	19,887.99	6,111.11	-	6,111.11	170.07	6,281.18	0.02%
296	Business Systems	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	25,632.84	18,913.72	6,719.12	-	6,719.12	9.08	6,728.20	0.02%
297	Business Systems	200147 - Business Objects	No. of Business Objects Users	1,176,460.70	1,044,956.65	131,504.05	-	131,504.05	2,193.53	133,697.58	0.36%
298	Business Systems	200148 - Business Systems	No. of Computers	73,939,483.30	64,171,505.39	9,767,979.91	(594.90)	9,767,385.01	79,975.49	9,847,360.50	26.35%
299	Business Systems	200149 - Customer & Enterprise Solutions (CES)	No. of Computers/ No. of Customers/ No. of Employees	2,039,899.80	1,803,507.57	236,392.23	-	236,392.23	-	236,392.23	0.63%
300	Business Systems	200150 - Interactive Voice Response (IVR)	No. of Contacts	744,939.93	627,346.26	117,593.67	-	117,593.67	-	117,593.67	0.31%
301	Business Systems	200152 - Customer Care 902	No. of Customers	821,171.89	764,328.77	56,843.12	(0.22)	56,842.90	1,232.32	58,075.22	0.16%
302	Business Systems	200154 - Customer Service Information Technology (IT) FERC 903	No. of Customers	12,683.51	11,803.96	879.55	-	879.55	0.00	879.55	0.00%
303	Business Systems	200162 - Call Logging and Quality Management (CL/QM) FERC 903	No. of Customers/ No. of Contacts	395,747.34	350,764.87	44,982.47	-	44,982.47	-	44,982.47	0.12%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
304	Business Systems	200165 - Employee Management Systems	No. of Employees	2,544,854.78	2,173,576.14	371,278.64	-	371,278.64	265.44	371,544.08	0.99%
305	Business Systems	200166 - Human Resources (Diversity/Safety/Employee Relations)	No. of Employees	1,328,927.00	1,135,227.36	193,699.64	-	193,699.64	(7.43)	193,692.21	0.52%
306	Business Systems	200167 - e-Business	No. of Employees	185,216.75	158,232.49	26,984.26	-	26,984.26	-	26,984.26	0.07%
307	Business Systems	200168 - Gas Management System (GMS) FERC 866 & 880	No. of Gas Customers	392,763.28	392,763.28	-	-	-	-	-	0.00%
308	Business Systems	200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549	No. of WAM ES Users	414,947.23	321,928.57	93,018.66	(74.98)	92,943.68	273.86	93,217.54	0.25%
309	Business Systems	200170 - Meter Reading and Monitoring Systems FERC 902	No. of Meters	2,258,770.47	2,107,029.65	151,740.82	-	151,740.82	161.21	151,902.03	0.41%
310	Business Systems	200171 - Customer Resource System (CRS) FERC 903	No. of Meters/ No. of Contacts	4,375,164.68	3,882,923.89	492,240.79	(0.40)	492,240.39	4,243.43	496,483.82	1.33%
311	Business Systems	200172 - Network	Phones/ Radios/ Computers	10,437,948.56	9,071,270.50	1,366,678.06	(836.40)	1,365,841.66	16,967.27	1,382,808.93	3.70%
312	Business Systems	200176 - Marketing & Sales	Revenue	498.76	423.74	75.02	-	75.02	2.25	77.27	0.00%
313	Business Systems	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant	3,765,570.26	3,079,667.37	685,902.89	(14.62)	685,888.27	5,612.97	691,501.24	1.85%
314	Business Systems	200184 - PowerPlan	Total Plant	755,453.25	642,110.20	113,343.05	-	113,343.05	6.80	113,349.85	0.30%
315	Business Systems	Direct	Direct	64,694,886.99	58,568,627.31	6,126,259.68	-	6,126,259.68	19,683.85	6,145,943.53	16.44%
316	Business Systems	Business Systems Total		\$323,807,230.69	\$286,567,692.07	\$37,239,538.62	\$ (1,658.29)	\$37,237,880.33	\$ 140,097.91	\$ 37,377,978.24	100.00%
317	Enterprise Training	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	\$ 7,417.36	\$ 5,169.45	\$ 2,247.91	\$ -	\$ 2,247.91	\$ 20.96	\$ 2,268.87	0.14%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
318	Enterprise Training	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	(6,545.72)	(4,967.54)	(1,578.18)	-	(1,578.18)	(47.35)	(1,625.53)	-0.10%
319	Enterprise Training	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	3,837.06	2,924.68	912.38	-	912.38	(6.04)	906.34	0.06%
320	Enterprise Training	200166 - Human Resources (Diversity/Safety/Employee Relations)	No. of Employees	3,609,423.66	3,082,796.42	526,627.24	(18.42)	526,608.82	11,639.45	538,248.27	34.03%
321	Enterprise Training	Direct	Direct	5,462,380.50	4,438,881.41	1,023,499.09	(6,420.00)	1,017,079.09	24,961.68	1,042,040.77	65.88%
322	Enterprise Training Total			\$ 9,076,512.86	\$ 7,524,804.42	\$ 1,551,708.44	\$ (6,438.42)	\$ 1,545,270.02	\$ 36,568.70	\$ 1,581,838.72	100.00%
323	Human Resources	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of Employees	\$ 1,993,344.32	\$ 1,735,909.26	\$ 257,435.06	\$ (80.95)	\$ 257,354.11	\$ 7,442.04	\$ 264,796.15	14.45%
324	Human Resources	200164 - Payroll	No. of Employees	71,651.27	61,186.99	10,464.28	-	10,464.28	6.31	10,470.59	0.57%
325	Human Resources	200166 - Human Resources (Diversity/Safety/Employee Relations)	No. of Employees	9,662,730.80	8,254,844.80	1,407,886.00	(9,521.32)	1,398,364.68	50,751.62	1,449,116.30	79.07%
326	Human Resources	Direct	Direct	672,691.89	567,552.57	105,139.32	-	105,139.32	3,154.18	108,293.50	5.91%
327	Human Resources Total			\$ 12,400,418.28	\$ 10,619,493.62	\$ 1,780,924.66	\$ (9,602.27)	\$ 1,771,322.39	\$ 61,354.15	\$ 1,832,676.54	100.00%
328	SS Company Benefits	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 73,289,348.47	\$ 63,823,442.52	\$ 9,465,905.95	\$ -	\$ 9,465,905.95	\$ (4,703,418.87)	\$ 4,762,487.08	20.12%
329	SS Company Benefits	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of Employees	14.59	12.72	1.87	-	1.87	0.07	1.94	0.00%
330	SS Company Benefits	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of Employees	319,064.97	277,814.02	41,250.95	-	41,250.95	3,905.53	45,156.48	0.19%
331	SS Company Benefits	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	4,870,445.90	4,241,300.20	629,145.70	-	629,145.70	24,359.40	653,505.10	2.76%
332	SS Company Benefits	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of Employees	688,502.58	599,559.52	88,943.06	-	88,943.06	3,104.99	92,048.05	0.39%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
333	SS Company Benefits	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of Employees	911,447.66	793,723.22	117,724.44	-	117,724.44	4,337.97	122,062.41	0.52%
334	SS Company Benefits	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of Employees	149,211.70	129,934.58	19,277.12	-	19,277.12	744.44	20,021.56	0.08%
335	SS Company Benefits	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of Employees	551,087.75	479,871.09	71,216.66	-	71,216.66	2,736.92	73,953.58	0.31%
336	SS Company Benefits	200071 - Legal - Corporate Governance	Assets/Revenue/No. of Employees	2,422,887.33	2,109,920.38	312,966.95	-	312,966.95	11,754.64	324,721.59	1.37%
337	SS Company Benefits	200072 - Communications - Corporate Governance	Assets/Revenue/No. of Employees	923,612.84	804,320.03	119,292.81	-	119,292.81	3,982.73	123,275.54	0.52%
338	SS Company Benefits	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of Employees	1,268,481.58	1,104,643.14	163,838.44	-	163,838.44	5,767.44	169,605.88	0.72%
339	SS Company Benefits	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of Employees	5,261,047.26	4,581,463.43	679,583.83	-	679,583.83	25,362.10	704,945.93	2.98%
340	SS Company Benefits	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of Employees	610.63	531.73	78.90	-	78.90	2.61	81.51	0.00%
341	SS Company Benefits	200076 - Xcel Foundation	Assets/Revenue/No. of Employees	68,557.72	59,658.26	8,899.46	-	8,899.46	(8,899.46)	-	0.00%
342	SS Company Benefits	200077 - Branding	Assets/Revenue/No. of Employees	536,389.24	466,761.41	69,627.83	-	69,627.83	2,370.06	71,997.89	0.30%
343	SS Company Benefits	200078 - Governmental Affairs	Assets/Revenue/No. of Employees	506,177.78	440,593.35	65,584.43	-	65,584.43	2,476.65	68,061.08	0.29%
344	SS Company Benefits	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	212,377.78	184,785.87	27,591.91	(22,376.98)	5,214.93	-	5,214.93	0.02%
345	SS Company Benefits	200080 - Capital Asset Accounting	Assets/Revenue/No. of Employees	26,902.15	22,963.25	3,938.90	-	3,938.90	162.41	4,101.31	0.02%
346	SS Company Benefits	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of Employees	2,058.50	1,758.86	299.64	-	299.64	(27.49)	272.15	0.00%
347	SS Company Benefits	200086 - Legal & Claims Services	Assets/Revenue/No. of Employees	1,989.91	1,697.63	292.28	-	292.28	4.75	297.03	0.00%
348	SS Company Benefits	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	2,468,117.42	2,105,260.58	362,856.84	-	362,856.84	8,654.95	371,511.79	1.57%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
349	SS Company Benefits	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	487,262.18	415,604.10	71,658.08	-	71,658.08	2,727.40	74,385.48	0.31%
350	SS Company Benefits	200089 - Audit Services - OpCo's & TransCo's	Assets/Revenue/No. of Employees	35,825.72	30,560.33	5,265.39	-	5,265.39	185.60	5,450.99	0.02%
351	SS Company Benefits	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of Employees	1,105,702.14	943,092.71	162,609.43	-	162,609.43	5,780.92	168,390.35	0.71%
352	SS Company Benefits	200091 - Captive Insurance	Assets/Revenue/No. of Employees	121,571.25	103,750.23	17,821.02	-	17,821.02	628.89	18,449.91	0.08%
353	SS Company Benefits	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of Employees	510,288.62	435,235.26	75,053.36	-	75,053.36	2,650.62	77,703.98	0.33%
354	SS Company Benefits	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of Employees	212,238.85	181,026.83	31,212.02	-	31,212.02	1,112.79	32,324.81	0.14%
355	SS Company Benefits	200096 - Energy Markets - Business Services	Assets/Revenue/No. of Employees	587,737.57	501,269.95	86,467.62	-	86,467.62	3,272.25	89,739.87	0.38%
356	SS Company Benefits	200097 - Accounting and Finance Software Applications Maintenance	Assets/Revenue/No. of Employees	1,034.53	882.16	152.37	-	152.37	1.58	153.95	0.00%
357	SS Company Benefits	200098 - Electric Transmission FERC 566	Assets/Revenue/No. of Employees	(7,148.12)	(6,097.74)	(1,050.38)	-	(1,050.38)	(28.61)	(1,078.99)	0.00%
358	SS Company Benefits	200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas	Assets/Revenue/No. of Employees	149,213.79	149,213.79	-	-	-	-	-	0.00%
359	SS Company Benefits	200101 - Legal Gas	Assets/Revenue/No. of Employees	2,770.79	2,770.79	-	-	-	-	-	0.00%
360	SS Company Benefits	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of Employees	189,975.90	132,661.20	57,314.70	-	57,314.70	2,309.81	59,624.51	0.25%
361	SS Company Benefits	200105 - Accounting & Reporting - NSPM & NSPW	Assets/Revenue/No. of Employees	134,897.39	134,897.39	-	-	-	-	-	0.00%
362	SS Company Benefits	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of Employees	355,898.89	355,898.89	-	-	-	-	-	0.00%
363	SS Company Benefits	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of Employees	12,674.65	12,674.65	-	-	-	-	-	0.00%
364	SS Company Benefits	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Enabled Meters	21,035.87	21,035.87	-	-	-	-	-	0.00%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
365	SS Company Benefits	200111 - Enterprise Application Integration (EAI)	Average of a Select Set of Software Allocators	93.54	82.85	10.69	-	10.69	1.04	11.73	0.00%
366	SS Company Benefits	200112 - Mainframe Charges	Average of a Select Set of Software Allocators	1,310.70	1,218.84	91.86	-	91.86	2.73	94.59	0.00%
367	SS Company Benefits	200115 - Miscellaneous Applications	Average of All Software Percentages	207,313.43	185,235.36	22,078.07	-	22,078.07	791.24	22,869.31	0.10%
368	SS Company Benefits	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	247,259.74	217,513.05	29,746.69	-	29,746.69	697.95	30,444.64	0.13%
369	SS Company Benefits	200117 - Distribution Electric Metering FERC 586	Electric Distribution Plant	11,895.04	10,481.87	1,413.17	-	1,413.17	(335.17)	1,078.00	0.00%
370	SS Company Benefits	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	3,466.39	3,047.78	418.61	-	418.61	24.66	443.27	0.00%
371	SS Company Benefits	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Electric Distribution Plant/ Gas Distribution Plant	11,659.59	10,642.38	1,017.21	-	1,017.21	37.33	1,054.54	0.00%
372	SS Company Benefits	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	26.51	24.38	2.13	-	2.13	0.07	2.20	0.00%
373	SS Company Benefits	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	2,383,300.73	1,660,152.35	723,148.38	-	723,148.38	25,567.25	748,715.63	3.16%
374	SS Company Benefits	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	Electric Transmission Plant	3,821.56	2,687.02	1,134.54	-	1,134.54	6.14	1,140.68	0.00%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
375	SS Company Benefits	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	63,927.02	44,522.95	19,404.07	-	19,404.07	602.41	20,006.48	0.08%
376	SS Company Benefits	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	1,295,663.32	1,295,663.32	-	-	-	-	-	0.00%
377	SS Company Benefits	200126 - Utilities Group Administrative & General (A&G) FERC 921	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant	337,098.93	281,324.12	55,774.81	-	55,774.81	1,903.22	57,678.03	0.24%
378	SS Company Benefits	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	783,348.07	783,348.07	-	-	-	-	-	0.00%
379	SS Company Benefits	200129 - Distribution Gas Meters and House Regulators FERC 878	Gas Distribution Plant	156.84	156.84	-	-	-	-	-	0.00%
380	SS Company Benefits	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	332,556.75	332,556.75	-	-	-	-	-	0.00%
381	SS Company Benefits	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Transmission Plant/ Gas Distribution Plant	370,475.89	370,475.89	-	-	-	-	-	0.00%
382	SS Company Benefits	200132 - Payment and Reporting	Invoice Transactions	500,854.10	448,390.73	52,463.37	-	52,463.37	2,100.85	54,564.22	0.23%
383	SS Company Benefits	200133 - Proprietary Trading - Back Office	Joint Operating Agreement Peak Hour Megawatt Load Ratio	75,311.62	59,188.51	16,123.11	-	16,123.11	659.45	16,782.56	0.07%
384	SS Company Benefits	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement Peak Hour Megawatt Load Ratio	1,346,166.93	1,057,971.48	288,195.45	-	288,195.45	10,279.69	298,475.14	1.26%

Southwestern Public Service Company

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

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Forms	(K) Requested Amount (Total Company)	(L) % of Class Charges
385	SS Company Benefits	200135 - Energy Supply Business Resources	MWH Generation	284.54	216.71	67.83	-	67.83	1.94	69.77	0.00%
386	SS Company Benefits	200136 - Energy Markets - Fuel	MWH Generation	389,059.32	296,883.65	92,175.67	-	92,175.67	2,607.39	94,783.06	0.40%
387	SS Company Benefits	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	101,799.45	77,811.00	23,988.45	-	23,988.45	779.05	24,767.50	0.10%
388	SS Company Benefits	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	3,086,061.03	2,360,403.81	725,657.22	-	725,657.22	24,120.37	749,777.59	3.17%
389	SS Company Benefits	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	MWH Generation	151,229.51	115,758.48	35,471.03	-	35,471.03	1,407.40	36,878.43	0.16%
390	SS Company Benefits	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	MWH Generation	467.78	285.15	182.63	-	182.63	4.14	186.77	0.00%
391	SS Company Benefits	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	MWH Generation	24,273.67	14,937.94	9,335.73	-	9,335.73	312.72	9,648.45	0.04%
392	SS Company Benefits	200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549	MWH Generation	82,987.61	82,987.61	-	-	-	-	-	0.00%
393	SS Company Benefits	200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	MWH Generation	79,279.24	79,279.24	-	-	-	-	-	0.00%
394	SS Company Benefits	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	245,714.44	181,191.91	64,522.53	-	64,522.53	2,245.99	66,768.52	0.28%
395	SS Company Benefits	200147 - Business Objects	No. of Business Objects Users	290,144.75	257,391.22	32,753.53	-	32,753.53	1,154.72	33,908.25	0.14%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
396	SS Company Benefits	200148 - Business Systems	No. of Computers	10,082,829.65	8,749,332.13	1,333,497.52	-	1,333,497.52	48,516.23	1,382,013.75	5.84%
397	SS Company Benefits	200149 - Customer & Enterprise Solutions (CES)	No. of Computers/ No. of Employees	34.53	30.53	4.00	-	4.00	0.11	4.11	0.00%
398	SS Company Benefits	200151 - Customer Billing FERC 903	No. of Customer Bills	2,576,084.05	2,358,506.82	217,577.23	-	217,577.23	8,252.88	225,830.11	0.95%
399	SS Company Benefits	200152 - Customer Care 902	No. of Customers	441,761.85	411,180.23	30,581.62	-	30,581.62	1,072.57	31,654.19	0.13%
400	SS Company Benefits	200153 - Customer Safety Advertising & Information Costs	No. of Customers	77,800.07	72,405.08	5,394.99	-	5,394.99	203.65	5,598.64	0.02%
401	SS Company Benefits	200154 - Customer Service Information Technology (IT) FERC 903	No. of Customers	2,181.83	2,030.72	151.11	-	151.11	9.13	160.24	0.00%
402	SS Company Benefits	200155 - Customer Care FERC 903	No. of Customers	9,341,193.81	8,693,471.95	647,721.86	-	647,721.86	23,831.45	671,553.31	2.84%
403	SS Company Benefits	200156 - Customer Care FERC 901	No. of Customers	158,143.85	147,178.44	10,965.41	-	10,965.41	416.78	11,382.19	0.05%
404	SS Company Benefits	200160 - Customer Care NSPM & NSPW FERC 903	No. of Customers	144,814.87	144,814.87	-	-	-	-	-	0.00%
405	SS Company Benefits	200161 - Customer Care Low Income Assistance FERC 908	No. of Residential Customers	185,325.34	170,165.65	15,159.69	-	15,159.69	542.56	15,702.25	0.07%
406	SS Company Benefits	200162 - Call Logging and Quality Management (CL/QM) FERC 903	No. of Customers/ No. of Contacts	131.67	116.66	15.01	-	15.01	1.25	16.26	0.00%
407	SS Company Benefits	200163 - Employee Communications	No. of Employees	461,018.92	393,931.44	67,087.48	-	67,087.48	2,498.48	69,585.96	0.29%
408	SS Company Benefits	200164 - Payroll	No. of Employees	46,153.12	39,621.76	6,531.36	-	6,531.36	3,706.53	10,237.89	0.04%
409	SS Company Benefits	200165 - Employee Management Systems	No. of Employees	1,068,001.03	912,527.68	155,473.35	-	155,473.35	5,436.03	160,909.38	0.68%
410	SS Company Benefits	200166 - Human Resources (Diversity/Safety/Employee Relations)	No. of Employees	5,934,459.77	5,069,063.60	865,396.17	-	865,396.17	30,426.35	895,822.52	3.79%
411	SS Company Benefits	200167 - e-Business	No. of Employees	5.21	4.45	0.76	-	0.76	0.00	0.76	0.00%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
412	SS Company Benefits	200169 - Energy Supply Systems Miscellaneous FERC 417.1, 506, 539, & 549	No. of WAM ES Users	3,339.58	2,674.03	665.55	-	665.55	190.56	856.11	0.00%
413	SS Company Benefits	200170 - Meter Reading and Monitoring Systems FERC 902	No. of Meters	38,393.15	35,814.53	2,578.62	-	2,578.62	95.37	2,673.99	0.01%
414	SS Company Benefits	200171 - Customer Resource System (CRS) FERC 903	No. of Meters/ No. of Contacts	601,374.68	533,744.98	67,629.70	-	67,629.70	2,460.95	70,090.65	0.30%
415	SS Company Benefits	200172 - Network	Phones/ Radios/ Computers	1,785,841.83	1,551,999.87	233,841.96	-	233,841.96	8,738.32	242,580.28	1.02%
416	SS Company Benefits	200173 - Generation Trading/Native Hedge - Back Office	Joint Operating Agreement Labor Hours Ratio	1,022.96	779.28	243.68	-	243.68	13.19	256.87	0.00%
417	SS Company Benefits	200174 - Generation Trading/Native Hedge - Mid Office FERC 557	Joint Operating Agreement Labor Hours Ratio	128,229.36	97,683.98	30,545.38	-	30,545.38	1,075.41	31,620.79	0.13%
418	SS Company Benefits	200176 - Marketing & Sales	Revenue	906,955.98	773,657.56	133,298.42	-	133,298.42	4,493.30	137,791.72	0.58%
419	SS Company Benefits	200177 - Rates & Regulation - Electric	Revenue	759,570.85	590,208.37	169,362.48	-	169,362.48	6,011.97	175,374.45	0.74%
420	SS Company Benefits	200178 - Rates & Regulation	Revenue	461,715.06	358,444.74	103,270.32	-	103,270.32	3,705.55	106,975.87	0.45%
421	SS Company Benefits	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant	452,471.05	370,331.04	82,140.01	-	82,140.01	2,713.28	84,853.29	0.36%
422	SS Company Benefits	200181 - Energy Supply Environmental Policy & Services	Electric Production Plant/ Electric Transmission Plant/ Gas Transmission Plant/ Gas Distribution Plant	279,145.56	234,579.10	44,566.46	-	44,566.46	1,456.39	46,022.85	0.19%
423	SS Company Benefits	200184 - PowerPlan	Total Plant	980.17	831.51	148.66	-	148.66	18.55	167.21	0.00%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
424	SS Company Benefits	Direct	Direct	45,633,710.76	37,045,448.76	8,588,262.00	(6,169.46)	8,582,092.54	296,132.76	8,878,225.30	37.51%
425	SS Company Benefits Total			\$ 192,399,012.38	\$ 164,636,903.22	\$ 27,762,109.16	\$ (28,546.44)	\$ 27,733,562.72	\$ (4,066,984.76)	\$ 23,666,577.96	100.00%
426	Customer Care	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	\$ 2,875.41	\$ 2,500.87	\$ 374.54	\$ (374.54)	\$ -	\$ -	\$ -	0.00%
427	Customer Care	200151 - Customer Billing FERC 903	No. of Customer Bills	7,437,294.88	6,808,988.10	628,306.78	-	628,306.78	14,514.95	642,821.73	25.96%
428	Customer Care	200152 - Customer Care 902	No. of Customers	316,188.48	294,291.86	21,896.62	-	21,896.62	644.25	22,540.87	0.91%
429	Customer Care	200155 - Customer Care FERC 903	No. of Customers	24,362,533.41	22,673,136.94	1,689,396.47	(1,181.71)	1,688,214.76	29,906.83	1,718,121.59	69.39%
430	Customer Care	200156 - Customer Care FERC 901	No. of Customers	377,803.85	351,606.05	26,197.80	-	26,197.80	588.86	26,786.66	1.08%
431	Customer Care	200160 - Customer Care NSPM & NSPW FERC 903	No. of Customers	337,795.35	337,795.35	-	-	-	-	-	0.00%
432	Customer Care	200161 - Customer Care Low Income Assistance FERC 908	No. of Residential Customers	427,036.22	392,047.40	34,988.82	-	34,988.82	1,048.19	36,037.01	1.46%
433	Customer Care	Direct	Direct	682,709.15	644,765.76	37,943.39	(9,132.75)	28,810.64	780.40	29,591.04	1.20%
434	Customer Care Total			\$ 33,944,236.75	\$ 31,505,132.33	\$ 2,439,104.42	\$ (10,689.00)	\$ 2,428,415.42	\$ 47,483.47	\$ 2,475,898.89	100.00%
435	Transmission & Substations	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	\$ 7,341,650.52	\$ 5,116,713.09	\$ 2,224,937.43	\$ (7,624.79)	\$ 2,217,312.64	\$ 29,006.66	\$ 2,246,319.30	37.75%
436	Transmission & Substations	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	3,484,253.45	3,484,253.45	-	-	-	-	-	0.00%
437	Transmission & Substations	Direct	Direct	11,590,474.65	7,972,610.29	3,617,864.36	(1,295.87)	3,616,568.49	88,106.69	3,704,675.18	62.25%
438	Transmission & Substations Total			\$ 22,416,378.62	\$ 16,573,576.83	\$ 5,842,801.79	\$ (8,920.66)	\$ 5,833,881.13	\$ 117,113.35	\$ 5,950,994.48	100.00%
439	Supply Chain	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 29,868.01	\$ 26,007.30	\$ 3,860.71	\$ (7.87)	\$ 3,852.84	\$ 68.26	\$ 3,921.10	1.01%
440	Supply Chain	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of Employees	45.22	39.42	5.80	(0.06)	5.74	0.13	5.87	0.00%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
441	Supply Chain	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of Employees	6,146.69	5,353.66	793.03	0.84	793.87	13.55	807.42	0.21%
442	Supply Chain	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	35,765.72	31,145.06	4,620.66	1.46	4,622.12	98.41	4,720.53	1.21%
443	Supply Chain	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of Employees	2,567.36	2,235.23	332.13	(0.96)	331.17	7.20	338.37	0.09%
444	Supply Chain	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of Employees	1,043.94	909.31	134.63	(0.42)	134.21	2.78	136.99	0.04%
445	Supply Chain	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of Employees	283.01	246.50	36.51	(0.22)	36.29	0.79	37.08	0.01%
446	Supply Chain	200071 - Legal - Corporate Governance	Assets/Revenue/No. of Employees	8,125.67	7,076.08	1,049.59	(2.34)	1,047.25	22.16	1,069.41	0.27%
447	Supply Chain	200072 - Communications - Corporate Governance	Assets/Revenue/No. of Employees	4,057.38	3,533.50	523.88	(0.89)	522.99	11.07	534.06	0.14%
448	Supply Chain	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of Employees	893.58	778.04	115.54	(0.35)	115.19	2.72	117.91	0.03%
449	Supply Chain	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of Employees	37,418.23	32,581.58	4,836.65	(2.38)	4,834.27	109.19	4,943.46	1.27%
450	Supply Chain	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of Employees	1,887.28	1,643.67	243.61	(0.28)	243.33	5.39	248.72	0.06%
451	Supply Chain	200076 - Xcel Foundation	Assets/Revenue/No. of Employees	49.22	42.86	6.36	-	6.36	(6.36)	-	0.00%
452	Supply Chain	200077 - Branding	Assets/Revenue/No. of Employees	4,248.94	3,696.72	552.22	(1.40)	550.82	11.05	561.87	0.14%
453	Supply Chain	200078 - Governmental Affairs	Assets/Revenue/No. of Employees	1,327.35	1,155.30	172.05	(0.07)	171.98	4.13	176.11	0.05%
454	Supply Chain	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	3,515.22	3,058.69	456.53	(456.53)	-	-	-	0.00%
455	Supply Chain	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of Employees	0.43	0.37	0.06	-	0.06	0.00	0.06	0.00%
456	Supply Chain	200086 - Legal & Claims Services	Assets/Revenue/No. of Employees	411.14	350.92	60.22	(0.09)	60.13	1.40	61.53	0.02%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
457	Supply Chain	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	7,805.48	6,658.20	1,147.28	(3.21)	1,144.07	24.70	1,168.77	0.30%
458	Supply Chain	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	228.88	195.44	33.44	(0.21)	33.23	0.74	33.97	0.01%
459	Supply Chain	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of Employees	4,173.00	3,559.43	613.57	(1.11)	612.46	12.45	624.91	0.16%
460	Supply Chain	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of Employees	2,266.64	1,933.49	333.15	(0.30)	332.85	7.17	340.02	0.09%
461	Supply Chain	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of Employees	3,185.47	2,717.33	468.14	(1.13)	467.01	9.89	476.90	0.12%
462	Supply Chain	200094 - Supply Chain	Assets/Revenue/No. of Employees	86.69	75.32	11.37	-	11.37	(1.06)	10.31	0.00%
463	Supply Chain	200096 - Energy Markets - Business Services	Assets/Revenue/No. of Employees	9,289.51	7,923.95	1,365.56	(2.16)	1,363.40	29.24	1,392.64	0.36%
464	Supply Chain	200097 - Accounting and Finance Software Applications Maintenance	Assets/Revenue/No. of Employees	34.38	29.36	5.02	-	5.02	0.12	5.14	0.00%
465	Supply Chain	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of Employees	220.10	153.82	66.28	(0.06)	66.22	1.61	67.83	0.02%
466	Supply Chain	200105 - Accounting & Reporting - NSPM & NSPW	Assets/Revenue/No. of Employees	180.81	180.81	-	-	-	-	-	0.00%
467	Supply Chain	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of Employees	158.12	158.12	-	-	-	-	-	0.00%
468	Supply Chain	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of Employees	606.65	606.65	-	-	-	-	-	0.00%
469	Supply Chain	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Enabled Meters	2,313.65	2,313.65	-	-	-	-	-	0.00%
470	Supply Chain	200111 - Enterprise Application Integration (EAI)	Average of a Select Set of Software Allocators	228.29	202.18	26.11	-	26.11	0.54	26.65	0.01%
471	Supply Chain	200112 - Mainframe Charges	Average of a Select Set of Software Allocators	159.90	149.01	10.89	-	10.89	0.31	11.20	0.00%

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
472	Supply Chain	200115 - Miscellaneous Applications	Average of All Software Percentages	71,875.23	64,222.19	7,653.04	(16.84)	7,636.20	155.16	7,791.36	2.00%
473	Supply Chain	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	955.01	840.38	114.63	(0.35)	114.28	2.57	116.85	0.03%
474	Supply Chain	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	1,540.84	1,355.00	185.84	(0.64)	185.20	4.82	190.02	0.05%
475	Supply Chain	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Electric Distribution Plant/ Gas Distribution Plant	815.13	744.35	70.78	(0.27)	70.51	1.56	72.07	0.02%
476	Supply Chain	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	111.32	102.34	8.98	(0.07)	8.91	0.20	9.11	0.00%
477	Supply Chain	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	7,171.52	5,004.51	2,167.01	(5.79)	2,161.22	48.94	2,210.16	0.57%
478	Supply Chain	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	Electric Transmission Plant	151.77	106.98	44.79	(1.06)	43.73	1.41	45.14	0.01%
479	Supply Chain	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	1,239.85	863.81	376.04	(0.93)	375.11	8.31	383.42	0.10%
480	Supply Chain	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	1,689.14	1,689.14	-	-	-	-	-	0.00%

Southwestern Public Service Company

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

(A) Line No.	(B) Affiliate Class	(C) Billing Method (Cost Center)	(D) Allocation Method	(E) Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	(F) XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	(G) XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	(H) Exclusions	(I) Per Book	(J) Pro Forms	(K) Requested Amount (Total Company)	(L) % of Class Charges
481	Supply Chain	200126 - Utilities Group Administrative & General (A&G) FERC 921	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant	1,836.36	1,532.59	303.77	(0.39)	303.38	6.75	310.13	0.08%
482	Supply Chain	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	1,552.10	1,552.10	-	-	-	-	-	0.00%
483	Supply Chain	200129 - Distribution Gas Meters and House Regulators FERC 878	Gas Distribution Plant	0.07	0.07	-	-	-	-	-	0.00%
484	Supply Chain	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	241.71	241.71	-	-	-	-	-	0.00%
485	Supply Chain	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Transmission Plant/ Gas Distribution Plant	1,514.27	1,514.27	-	-	-	-	-	0.00%
486	Supply Chain	200132 - Payment and Reporting	Invoice Transactions	166,295.73	148,921.10	17,374.63	(18.35)	17,356.28	500.46	17,856.74	4.59%
487	Supply Chain	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement Peak Hour Megawatt Load Ratio	3,249.67	2,553.99	695.68	(1.78)	693.90	15.43	709.33	0.18%
488	Supply Chain	200135 - Energy Supply Business Resources	MWH Generation	36.51	27.91	8.60	(0.02)	8.58	0.20	8.78	0.00%
489	Supply Chain	200136 - Energy Markets - Fuel	MWH Generation	293.58	224.19	69.39	(0.39)	69.00	1.44	70.44	0.02%
490	Supply Chain	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	222.10	170.49	51.61	-	51.61	0.98	52.59	0.01%
491	Supply Chain	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	2,351.02	1,794.98	556.04	(0.51)	555.53	12.05	567.58	0.15%
492	Supply Chain	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	157.96	116.54	41.42	(0.01)	41.41	0.96	42.37	0.01%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
493	Supply Chain	200147 - Business Objects	No. of Business Objects Users	600.20	534.49	65.71	(0.24)	65.47	1.48	66.95	0.02%
494	Supply Chain	200148 - Business Systems	No. of Computers	101,093.43	87,725.24	13,368.19	(23.77)	13,344.42	294.87	13,639.29	3.51%
495	Supply Chain	200149 - Customer & Enterprise Solutions (CES)	No. of Computers/ No. of Customers/ No. of Employees	115.33	101.98	13.35	-	13.35	0.32	13.67	0.00%
496	Supply Chain	200151 - Customer Billing FERC 903	No. of Customer Bills	10,797.94	9,885.72	912.22	(2.47)	909.75	20.06	929.81	0.24%
497	Supply Chain	200152 - Customer Care 902	No. of Customers	13,438.04	12,507.53	930.51	(7.89)	922.62	20.67	943.29	0.24%
498	Supply Chain	200153 - Customer Safety Advertising & Information Costs	No. of Customers	10,729.33	9,985.31	744.02	(1.72)	742.30	16.15	758.45	0.19%
499	Supply Chain	200154 - Customer Service Information Technology (IT) FERC 903	No. of Customers	7,626.09	7,098.15	527.94	(4.53)	523.41	9.48	532.89	0.14%
500	Supply Chain	200155 - Customer Care FERC 903	No. of Customers	11,568.16	10,766.37	801.79	(1.52)	800.27	17.91	818.18	0.21%
501	Supply Chain	200156 - Customer Care FERC 901	No. of Customers	305.31	284.15	21.16	-	21.16	0.51	21.67	0.01%
502	Supply Chain	200162 - Call Logging and Quality Management (CL/QM) FERC 903	No. of Customers/ No. of Contacts	302.26	267.87	34.39	-	34.39	0.83	35.22	0.01%
503	Supply Chain	200163 - Employee Communications	No. of Employees	516.74	441.45	75.29	(0.11)	75.18	1.70	76.88	0.02%
504	Supply Chain	200164 - Payroll	No. of Employees	398.04	339.84	58.20	(0.01)	58.19	1.39	59.58	0.02%
505	Supply Chain	200165 - Employee Management Systems	No. of Employees	32,187.79	27,495.61	4,692.18	(6.37)	4,685.81	103.45	4,789.26	1.23%
506	Supply Chain	200166 - Human Resources (Diversity/Safety/Employee Relations)	No. of Employees	14,843.69	12,682.24	2,161.45	(3.44)	2,158.01	47.49	2,205.50	0.57%
507	Supply Chain	200167 - e-Business	No. of Employees	11.15	9.51	1.64	-	1.64	0.04	1.68	0.00%
508	Supply Chain	200170 - Meter Reading and Monitoring Systems FERC 902	No. of Meters	4,973.95	4,640.42	333.53	(1.24)	332.29	7.44	339.73	0.09%
509	Supply Chain	200171 - Customer Resource System (CRS) FERC 903	No. of Meters/ No. of Contacts	59,565.78	52,869.36	6,696.42	(21.26)	6,675.16	148.97	6,824.13	1.75%
510	Supply Chain	200172 - Network	Phones/ Radios/ Computers	51,662.38	44,900.92	6,761.46	(10.15)	6,751.31	143.51	6,894.82	1.77%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
511	Supply Chain	200176 - Marketing & Sales	Revenue	20,736.47	17,687.31	3,049.16	(3.60)	3,045.56	65.22	3,110.78	0.80%
512	Supply Chain	200177 - Rates & Regulation - Electric	Revenue	508.37	398.66	109.71	(0.71)	109.00	2.44	111.44	0.03%
513	Supply Chain	200178 - Rates & Regulation	Revenue	545.34	423.91	121.43	(0.13)	121.30	2.67	123.97	0.03%
514	Supply Chain	200180 - EMS-Shared (Energy Management System-SCADA) FERC 556, 561.2, & 581	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant	429.32	353.12	76.20	(0.81)	75.39	1.67	77.06	0.02%
515	Supply Chain	200181 - Energy Supply Environmental Policy & Services	Electric Production Plant/ Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	899.42	756.29	143.13	0.19	143.32	2.99	146.31	0.04%
516	Supply Chain	200184 - PowerPlan	Total Plant	971.95	824.53	147.42	(0.06)	147.36	3.39	150.75	0.04%
517	Supply Chain	Direct	Direct	3,925,038.68	3,636,090.98	288,947.70	(1,306.02)	287,641.68	6,482.65	294,124.33	75.60%
518	Supply Chain Total			\$ 4,701,758.01	\$ 4,319,360.57	\$ 382,397.44	\$ (1,923.00)	\$ 380,474.44	\$ 8,596.14	\$ 389,070.58	100.00%
519	Marketing	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of Employees	\$ 680,338.46	\$ 580,295.09	\$ 100,043.37	\$ (138.65)	\$ 99,904.72	\$ 2,595.30	\$ 102,500.02	10.91%
520	Marketing	200176 - Marketing & Sales	Revenue	5,443,409.14	4,643,882.29	799,526.85	(901.59)	798,625.26	(1,915.90)	796,709.36	84.81%
521	Marketing	Direct	Direct	3,512,280.17	3,469,167.70	43,112.47	(3,327.07)	39,785.40	371.22	40,156.62	4.27%
522	Marketing Total			\$ 9,636,027.77	\$ 8,693,345.08	\$ 942,682.69	\$ (4,367.31)	\$ 938,315.38	\$ 1,050.63	\$ 939,366.01	100.00%
523	Corporate Giving	200076 - Xcel Foundation	Assets/Revenue/No. of Employees	\$ 226,603.04	\$ 197,191.66	\$ 29,411.38	\$ (2,140.84)	\$ 27,270.54	\$ (27,270.54)	\$ -	
524	Corporate Giving Total			\$ 226,603.04	\$ 197,191.66	\$ 29,411.38	\$ (2,140.84)	\$ 27,270.54	\$ (27,270.54)	\$ -	0.00%
525	NSPM President	Direct	Direct	\$ 465.14	\$ 465.14	\$ -	\$ -	\$ -	\$ -	\$ -	
526	NSPM President Total			\$ 465.14	\$ 465.14	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
527	NSPW President	Direct	Direct	\$ (8,754.88)	\$ (8,754.88)	\$ -	\$ -	\$ -	\$ -	\$ -	-
528	NSPW President Total			\$ (8,754.88)	\$ (8,754.88)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
529	PSCo President	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 795,532.91	\$ 692,822.17	\$ 102,710.74	\$ -	\$ 102,710.74	\$ 2,975.10	\$ 105,685.84	73.95%
530	PSCo President	Direct	Direct	1,021,893.49	985,745.51	36,147.98	-	36,147.98	1,084.44	37,232.42	26.05%
531	PSCo President Total			\$ 1,817,426.40	\$ 1,678,567.68	\$ 138,858.72	\$ -	\$ 138,858.72	\$ 4,059.54	\$ 142,918.26	100.00%
532	SPS President	Direct	Direct	\$ (22,389.00)	\$ -	\$ (22,389.00)	\$ -	\$ (22,389.00)	\$ -	\$ (22,389.00)	100.00%
533	SPS President Total			\$ (22,389.00)	\$ -	\$ (22,389.00)	\$ -	\$ (22,389.00)	\$ -	\$ (22,389.00)	100.00%
534	Strategic Revenue Initiatives	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of Employees	\$ 972,900.25	\$ 829,845.15	\$ 143,055.10	\$ (13,234.11)	\$ 129,820.99	\$ (574.65)	\$ 129,246.34	100.00%
535	Strategic Revenue Initiatives	Direct	Direct	43,130.49	43,130.49	-	-	-	-	-	0.00%
536	Strategic Revenue Initiatives Total			\$ 1,016,030.74	\$ 872,975.64	\$ 143,055.10	\$ (13,234.11)	\$ 129,820.99	\$ (574.65)	\$ 129,246.34	100.00%
537	Total Witness Ross Baumgarten			\$966,548,435.55	\$835,342,771.23	\$131,205,664.32	\$ (569,467.05)	\$130,636,197.27	\$ (5,946,579.17)	\$ 124,689,618.11	
Amounts may not add or tie to other schedules due to rounding											

Southwestern Public Service Company

XES Billings by Legal Entity, Affiliate Class, Activity,

Billing Method and FERC Account

Docket No. 51802

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

RLB-RR-UB(V)(CD) is provided in electronic format

Southwestern Public Service Company

Exclusions from XES Expense to SPS
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)
Line No.	Affiliate Class	FERC Account	Explanation for Exclusions	Exclusions (Total Company)
1	Chief Customer and Innovation Officer	426.1 - Donations	Below the Line	\$ (1,305.58)
2	Chief Customer and Innovation Officer	426.5 - Other Deductions	Below the Line	(694.47)
3	Chief Customer and Innovation Officer Total			\$ (2,000.05)
4	Chief Executive Officer	426.1 - Donations	Below the Line	\$ (7,360.30)
5	Chief Executive Officer	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(24,429.78)
6	Chief Executive Officer	426.5 - Other Deductions	Below the Line	(926.55)
7	Chief Executive Officer Total			\$ (32,716.63)
8	Chief Financial Officer	426.5 - Other Deductions	Below the Line	\$ (628.32)
9	Chief Financial Officer Total			\$ (628.32)
10	Controller	426.1 - Donations	Below the Line	\$ (323.48)
11	Controller	426.5 - Other Deductions	Below the Line	(1,133.24)
12	Controller Total			\$ (1,456.72)
13	Corporate Other	419 - Interest & Dividend Income	Below the Line	\$ 420,567.84
14	Corporate Other	426.3 - Penalties	Below the Line	(21.41)
15	Corporate Other	430 - Interest on debt to associated companies	Below the Line	(470,970.37)
16	Corporate Other	431 - Other Interest Expense	Below the Line	(52,731.22)
17	Corporate Other Total			\$ (103,155.16)
18	Finance & Corporate Development	426.1 - Donations	Below the Line	\$ (501.23)
19	Finance & Corporate Development	426.2 - Life Insurance	Below the Line	23,429.07
20	Finance & Corporate Development	426.3 - Penalties	Below the Line	(1,532.56)
21	Finance & Corporate Development	426.4 - Expenditures for certain civic, political and related activities	Below the Line	38.93
22	Finance & Corporate Development	426.5 - Other Deductions	Below the Line	(63,407.14)
23	Finance & Corporate Development Total			\$ (41,972.93)
24	Investor Relations	426.5 - Other Deductions	Below the Line	\$ (10.39)
25	Investor Relations Total			\$ (10.39)
26	Risk Management and Audit Services	426.4 - Expenditures for certain civic, political and related activities	Below the Line	\$ (21,431.75)
27	Risk Management and Audit Services	426.5 - Other Deductions	Below the Line	(126.12)
28	Risk Management and Audit Services Total			\$ (21,557.87)
29	Tax Services	426.4 - Expenditures for certain civic, political and related activities	Below the Line	\$ (2.85)
30	Tax Services	426.5 - Other Deductions	Below the Line	(148.77)
31	Tax Services Total			\$ (151.62)
32	Treasurer	426.5 - Other Deductions	Below the Line	\$ (250.35)
33	Treasurer Total			\$ (250.35)
34	Resource Planning	426.1 - Donations	Below the Line	\$ (1,175.25)
35	Resource Planning	426.5 - Other Deductions	Below the Line	(353.41)
36	Resource Planning Total			\$ (1,528.66)
37	Corporate Secretary	426.4 - Expenditures for certain civic, political and related activities	Below the Line	\$ (17.14)
38	Corporate Secretary	426.5 - Other Deductions	Below the Line	(4.98)
39	Corporate Secretary Total			\$ (22.12)
40	GC Legal Services	426.1 - Donations	Below the Line	\$ (1,754.62)
41	GC Legal Services	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(44.62)
42	GC Legal Services	426.5 - Other Deductions	Below the Line	(819.21)
43	GC Legal Services Total			\$ (2,618.45)
44	Distribution Business Operations	426.1 - Donations	Below the Line	\$ (128.62)
45	Distribution Business Operations	426.5 - Other Deductions	Below the Line	(208.42)
46	Distribution Business Operations Total			\$ (337.04)

Southwestern Public Service Company

Exclusions from XES Expense to SPS
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)
Line No.	Affiliate Class	FERC Account	Explanation for Exclusions	Exclusions (Total Company)
47	Distribution Electric Engineering	426.5 - Other Deductions	Below the Line	\$ (10.51)
48	Distribution Electric Engineering Total			\$ (10.51)
49	Distribution Planning & Performance	426.5 - Other Deductions	Below the Line	\$ (121.37)
50	Distribution Planning & Performance Total			\$ (121.37)
51	VP Distribution Operations	426.5 - Other Deductions	Below the Line	\$ (266.91)
52	VP Distribution Operations Total			\$ (266.91)
53	Vegetation Management & Pole Program	426.1 - Donations	Below the Line	\$ (250.00)
54	Vegetation Management & Pole Program	426.5 - Other Deductions	Below the Line	(7.28)
55	Vegetation Management & Pole Program Total			\$ (257.28)
56	ES Business Operations	426.5 - Other Deductions	Below the Line	\$ (36.33)
57	ES Business Operations Total			\$ (36.33)
58	ES Engineering & Construction	426.5 - Other Deductions	Below the Line	\$ (28,896.98)
59	ES Engineering & Construction Total			\$ (28,896.98)
60	ES Environmental	426.1 - Donations	Below the Line	\$ (272.00)
61	ES Environmental	426.5 - Other Deductions	Below the Line	(906.26)
62	ES Environmental Total			\$ (1,178.26)
63	ES Performance Optimization	426.5 - Other Deductions	Below the Line	\$ (67.53)
64	ES Performance Optimization Total			\$ (67.53)
65	ES VP Energy Supply	426.1 - Donations	Below the Line	\$ (2,610.18)
66	ES VP Energy Supply	426.5 - Other Deductions	Below the Line	(803.64)
67	ES VP Energy Supply Total			\$ (3,413.82)
68	ES VP Operations	426.5 - Other Deductions	Below the Line	\$ (28.05)
69	ES VP Operations Total			\$ (28.05)
70	ES Wind	426.5 - Other Deductions	Below the Line	\$ (544.77)
71	ES Wind Total			\$ (544.77)
72	Enterprise Security	426.4 - Expenditures for certain civic, political and related activities	Below the Line	\$ (0.05)
73	Enterprise Security	426.5 - Other Deductions	Below the Line	(165.04)
74	Enterprise Security Total			\$ (165.09)
75	Corporate Strategy and Communication	426.5 - Other Deductions	Below the Line	\$ (237.64)
76	Corporate Strategy and Communication Total			\$ (237.64)
77	Policy & Regulatory Compliance	426.1 - Donations	Below the Line	\$ (5,925.91)
78	Policy & Regulatory Compliance	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(152,317.03)
79	Policy & Regulatory Compliance	426.5 - Other Deductions	Below the Line	(939.22)
80	Policy & Regulatory Compliance Total			\$ (159,182.16)
81	OS Senior VP - Commercial Operations	417.1 - Expenses of nonutility operations	Below the Line	\$ (6,800.26)
82	OS Senior VP - Commercial Operations	426.1 - Donations	Below the Line	(218.17)
83	OS Senior VP - Commercial Operations	426.5 - Other Deductions	Below the Line	(3,200.10)
84	OS Senior VP - Commercial Operations Total			\$ (10,218.53)
85	Aviation & Travel Services	426.5 - Other Deductions	Below the Line	\$ 108.72
86	Aviation & Travel Services Total			\$ 108.72
87	Property Services	417.1 - Expenses of nonutility operations	Below the Line	\$ (1,897.70)
88	Property Services	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(36,525.54)
89	Property Services Total			\$ (38,423.24)
90	Workforce Relations & Safety	426.1 - Donations	Below the Line	\$ (30,450.39)
91	Workforce Relations & Safety	426.5 - Other Deductions	Below the Line	(150.26)
92	Workforce Relations & Safety Total			\$ (30,600.65)

Southwestern Public Service Company

Exclusions from XES Expense to SPS
For the Twelve Months Ended December 31, 2020

(A)	(B)	(C)	(D)	(E)
Line No.	Affiliate Class	FERC Account	Explanation for Exclusions	Exclusions (Total Company)
93	Business Systems	426.4 - Expenditures for certain civic, political and related activities	Below the Line	\$ (116.97)
94	Business Systems	426.5 - Other Deductions	Below the Line	(1,541.32)
95	Business Systems Total			\$ (1,658.29)
96	Enterprise Training	426.1 - Donations	Below the Line	\$ (6,000.00)
97	Enterprise Training	426.5 - Other Deductions	Below the Line	(438.42)
98	Enterprise Training Total			\$ (6,438.42)
99	Human Resources	426.1 - Donations	Below the Line	\$ (7,221.66)
100	Human Resources	426.5 - Other Deductions	Below the Line	(2,380.61)
101	Human Resources Total			\$ (9,602.27)
102	SS Company Benefits	417.1 - Expenses of nonutility operations	Below the Line	\$ (5,983.45)
103	SS Company Benefits	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(22,562.99)
104	SS Company Benefits Total			\$ (28,546.44)
105	Customer Care	417.1 - Expenses of nonutility operations	Below the Line	\$ (9,132.75)
106	Customer Care	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(374.54)
107	Customer Care	426.5 - Other Deductions	Below the Line	(1,181.71)
108	Customer Care Total			\$ (10,689.00)
109	Transmission & Substations	426.1 - Donations	Below the Line	\$ (1,378.63)
110	Transmission & Substations	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(4,581.11)
111	Transmission & Substations	426.5 - Other Deductions	Below the Line	(2,960.92)
112	Transmission & Substations Total			\$ (8,920.66)
113	Supply Chain	417.1 - Expenses of nonutility operations	Below the Line	\$ (380.69)
114	Supply Chain	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(1,069.78)
115	Supply Chain	426.5 - Other Deductions	Below the Line	(472.53)
116	Supply Chain Total			\$ (1,923.00)
117	Marketing	417.1 - Expenses of nonutility operations	Below the Line	\$ (3,327.07)
118	Marketing	426.1 - Donations	Below the Line	(331.81)
119	Marketing	426.5 - Other Deductions	Below the Line	(708.43)
120	Marketing Total			\$ (4,367.31)
121	Corporate Giving	426.1 - Donations	Below the Line	\$ (2,140.84)
122	Corporate Giving Total			\$ (2,140.84)
123	Strategic Revenue Initiatives	426.1 - Donations	Below the Line	\$ (13,099.06)
124	Strategic Revenue Initiatives	426.5 - Other Deductions	Below the Line	(135.05)
125	Strategic Revenue Initiatives Total			\$ (13,234.11)
126	Total Witness Ross Baumgarten			\$ (569,467.05)

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

Southwestern Public Service Company

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

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
1	Aviation & Travel Services	920 - Administrative and general salaries	Aviation	Stephanie N. Niemi	\$ (184,681.95)
2	Aviation & Travel Services	921 - Office supplies and expenses	Aviation	Stephanie N. Niemi	(100,495.40)
3	Aviation & Travel Services	921 - Office supplies and expenses	Business Area Adjustment	Lawrence A. Bick	(50.93)
4	Aviation & Travel Services	923 - Outside services employed	Aviation	Stephanie N. Niemi	(22,865.49)
5	Aviation & Travel Services	924 - Property insurance	Aviation	Stephanie N. Niemi	(7,665.41)
6	Aviation & Travel Services	925 - Injuries & Damages	Aviation	Stephanie N. Niemi	(1,897.13)
7	Aviation & Travel Services	931 - Rents	Aviation	Stephanie N. Niemi	(193,411.87)
8	Aviation & Travel Services	935 - Maintenance of general plant	Aviation	Stephanie N. Niemi	(26,944.74)
9	Aviation & Travel Services Total				\$ (538,012.92)
10	Business Systems	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 634.90
11	Business Systems	506 - Miscellaneous steam power expenses	Business Area Adjustment	Michael O. Remington	(2.01)
12	Business Systems	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	35.89
13	Business Systems	556 - System control and load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	125.73
14	Business Systems	556 - System control and load dispatching	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.04)
15	Business Systems	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	12.06
16	Business Systems	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	17,438.61
17	Business Systems	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5,460.77
18	Business Systems	561.2 - Load dispatch-Monitor and operate transmiss system	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1.40)
19	Business Systems	561.2 - Load dispatch-Monitor and operate transmiss system	Business Area Adjustment	Michael O. Remington	(15.61)
20	Business Systems	561.5 - Reliability planning and standards development	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	89.31
21	Business Systems	561.5 - Reliability planning and standards development	Business Area Adjustment	Michael O. Remington	(5.98)
22	Business Systems	581 - Load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,534.15
23	Business Systems	581 - Load dispatching	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.45)
24	Business Systems	586 - Meter expenses	Business Area Adjustment	Michael O. Remington	(8.05)
25	Business Systems	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	7.24
26	Business Systems	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	182.10
27	Business Systems	588 - Miscellaneous distribution expenses	Business Area Adjustment	Michael O. Remington	(0.12)
28	Business Systems	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,465.50
29	Business Systems	902 - Meter reading expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
30	Business Systems	902 - Meter reading expenses	Business Area Adjustment	Michael O. Remington	(1.81)
31	Business Systems	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4,357.09
32	Business Systems	903 - Customer records and collection expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
33	Business Systems	903 - Customer records and collection expenses	Business Area Adjustment	Michael O. Remington	(1.04)
34	Business Systems	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	123,922.66
35	Business Systems	920 - Administrative and general salaries	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(42.72)
36	Business Systems	921 - Office supplies and expenses	Business Area Adjustment	Michael O. Remington	(1,465.04)
37	Business Systems	923 - Outside services employed	Foundation	William A. Grant	(13,623.88)
38	Business Systems	926 - Employee pensions and benefits	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.07
39	Business Systems Total				\$ 140,097.91
40	Chief Customer and Innovation Officer	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 0.07

Southwestern Public Service Company

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
41	Chief Customer and Innovation Officer	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	340.12
42	Chief Customer and Innovation Officer	903 - Customer records and collection expenses	Business Area Adjustment	Adam R. Dietenberger	(7.22)
43	Chief Customer and Innovation Officer	909 - Customer Service Instructional Advertising	Advertising	Stephanie N. Niemi	(51,466.32)
44	Chief Customer and Innovation Officer	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	25,847.47
45	Chief Customer and Innovation Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(957.71)
46	Chief Customer and Innovation Officer	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(1,002,845.37)
47	Chief Customer and Innovation Officer Total				\$ (1,029,088.97)
48	Chief Executive Officer	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 11,705.33
49	Chief Executive Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(19.32)
50	Chief Executive Officer	930.2 - Miscellaneous general expenses	Board of Directors	Stephanie N. Niemi	(532,068.78)
51	Chief Executive Officer	930.2 - Miscellaneous general expenses	Business Area Adjustment	Adam R. Dietenberger	(1,538.63)
52	Chief Executive Officer Total				\$ (521,921.39)
53	Chief Financial Officer	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,812.19
54	Chief Financial Officer	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(157.01)
55	Chief Financial Officer Total				\$ 2,655.18
56	Controller	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 134.13
57	Controller	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	194.62
58	Controller	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	87,995.60
59	Controller	920 - Administrative and general salaries	Foundation	William A. Grant	(419.36)
60	Controller	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dietenberger	(400.05)
61	Controller Total				\$ 87,504.93
62	Corporate Giving	920 - Administrative and general salaries	Foundation	William A. Grant	\$ (19,684.18)
63	Corporate Giving	921 - Office supplies and expenses	Business Area Adjustment	William A. Grant	(1,508.09)
64	Corporate Giving	921 - Office supplies and expenses	Foundation	William A. Grant	(5,090.20)
65	Corporate Giving	923 - Outside services employed	Foundation	William A. Grant	(96.33)
66	Corporate Giving	930.2 - Miscellaneous general expenses	Foundation	William A. Grant	(891.74)
67	Corporate Giving Total				\$ (27,270.54)
68	Corporate Other	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 802.69
69	Corporate Other Total				\$ 802.69
70	Corporate Secretary	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 828.40
71	Corporate Secretary	921 - Office supplies and expenses	Business Area Adjustment	Carol C. Bouw	(721.83)
72	Corporate Secretary	930.2 - Miscellaneous general expenses	Board of Directors	Stephanie N. Niemi	(130.90)
73	Corporate Secretary Total				\$ (24.33)
74	Corporate Strategy and Communication	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 16,430.83
75	Corporate Strategy and Communication	920 - Administrative and general salaries	Business Area Adjustment	Jeff R. Lyng	(22.14)

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
76	Corporate Strategy and Communication	921 - Office supplies and expenses	Business Area Adjustment	Jeff R. Lyng	\$ (775.45)
77	Corporate Strategy and Communication Total				\$ 15,633.24
78	Customer Care	408.1 - Tax Other Than Income Tax - Payroll	Business Area Adjustment	Nora Lindgren	\$ (1.62)
79	Customer Care	901 - Supervision	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 649.59
80	Customer Care	901 - Supervision	Business Area Adjustment	Nora Lindgren	(60.73)
81	Customer Care	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	644.25
82	Customer Care	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	61,921.20
83	Customer Care	903 - Customer records and collection expenses	Business Area Adjustment	Nora Lindgren	(16,991.20)
84	Customer Care	908 - Customer assistance expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,828.59
85	Customer Care	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(506.60)
86	Customer Care Total				\$ 47,483.47
87	Distribution Business Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 3,875.84
88	Distribution Business Operations	580 - Operation supervision and engineering	Business Area Adjustment	Casey S. Meeks	(257.83)
89	Distribution Business Operations	585 - Street Lighting and Signal System Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	833.25
90	Distribution Business Operations	585 - Street Lighting and Signal System Expenses	Business Area Adjustment	Casey S. Meeks	(19.23)
91	Distribution Business Operations	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4,016.85
92	Distribution Business Operations	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,742.99
93	Distribution Business Operations	588 - Miscellaneous distribution expenses	Business Area Adjustment	Casey S. Meeks	(98.35)
94	Distribution Business Operations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,807.72
95	Distribution Business Operations	921 - Office supplies and expenses	Business Area Adjustment	Casey S. Meeks	(713.59)
96	Distribution Business Operations Total				\$ 13,187.65
97	Distribution Electric Engineering	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 3,474.01
98	Distribution Electric Engineering	580 - Operation supervision and engineering	Business Area Adjustment	Casey S. Meeks	(4,531.23)
99	Distribution Electric Engineering	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	250.92
100	Distribution Electric Engineering Total				\$ (806.30)
101	Distribution Planning & Performance	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 3,032.23
102	Distribution Planning & Performance	580 - Operation supervision and engineering	Business Area Adjustment	Casey S. Meeks	(12.86)
103	Distribution Planning & Performance	921 - Office supplies and expenses	Business Area Adjustment	Casey S. Meeks	(2,080.60)
104	Distribution Planning & Performance Total				\$ 938.77
105	ES Business Operations	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 12,346.74
106	ES Business Operations	500 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(126.70)
107	ES Business Operations	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	616.16
108	ES Business Operations	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,714.31
109	ES Business Operations	546 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(50.37)
110	ES Business Operations	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	616.16
111	ES Business Operations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.56
112	ES Business Operations Total				\$ 16,116.85

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
113	ES Engineering & Construction	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 13,741.82
114	ES Engineering & Construction	500 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(504.25)
115	ES Engineering & Construction	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,865.28
116	ES Engineering & Construction	506 - Miscellaneous steam power expenses	Business Area Adjustment	David A. Low	(929.36)
117	ES Engineering & Construction	510 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,216.17
118	ES Engineering & Construction	510 - Maintenance supervision and engineering	Business Area Adjustment	David A. Low	(7,796.77)
119	ES Engineering & Construction	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	617.03
120	ES Engineering & Construction	551 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	511.19
121	ES Engineering & Construction	551 - Maintenance supervision and engineering	Business Area Adjustment	David A. Low	(2,085.78)
122	ES Engineering & Construction	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	35.59
123	ES Engineering & Construction	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	317.81
124	ES Engineering & Construction	921 - Office supplies and expenses	Business Area Adjustment	David A. Low	(314.06)
125	ES Engineering & Construction Total				\$ 9,674.67
126	ES Environmental	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 23,384.08
127	ES Environmental	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	37,673.25
128	ES Environmental	506 - Miscellaneous steam power expenses	Business Area Adjustment	David A. Low	(434.31)
129	ES Environmental	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4,331.00
130	ES Environmental	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	426.23
131	ES Environmental	590 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	713.24
132	ES Environmental	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	10,407.54
133	ES Environmental	921 - Office supplies and expenses	Business Area Adjustment	David A. Low	(12.16)
134	ES Environmental	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(61.45)
135	ES Environmental Total				\$ 76,427.43
136	ES Performance Optimization	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 21,082.93
137	ES Performance Optimization	500 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(155.32)
138	ES Performance Optimization	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5,188.01
139	ES Performance Optimization	506 - Miscellaneous steam power expenses	Business Area Adjustment	David A. Low	(29.30)
140	ES Performance Optimization	512 - Maintenance of boiler plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	19,253.05
141	ES Performance Optimization	512 - Maintenance of boiler plant	Business Area Adjustment	David A. Low	(71.25)
142	ES Performance Optimization	513 - Maintenance of electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	10,868.96
143	ES Performance Optimization	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4,669.90
144	ES Performance Optimization	546 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(53.47)
145	ES Performance Optimization	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	270.92
146	ES Performance Optimization	549 - Miscellaneous other power generation expenses	Business Area Adjustment	David A. Low	(7.84)
147	ES Performance Optimization	551 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	8,404.53
148	ES Performance Optimization	551 - Maintenance supervision and engineering	Business Area Adjustment	David A. Low	(2,238.00)
149	ES Performance Optimization	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	8,897.75
150	ES Performance Optimization	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(185.97)
151	ES Performance Optimization Total				\$ 75,894.90

**Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
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Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
188	Finance & Corporate Development	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	(23.13)
189	Finance & Corporate Development	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	682.03
190	Finance & Corporate Development	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	74,979.62
191	Finance & Corporate Development	921 - Office supplies and expenses	Business Area Adjustment	Adam R. Dieterberger	(667.11)
192	Finance & Corporate Development	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(29.11)
193	Finance & Corporate Development Total				\$ 84,869.02
194	GC Claims	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 4,535.46
195	GC Claims	921 - Office supplies and expenses	Business Area Adjustment	Carol C. Bouw	(180.08)
196	GC Claims Total				\$ 4,355.38
197	GC Legal Services	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,923.02
198	GC Legal Services	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	48,156.41
199	GC Legal Services	921 - Office supplies and expenses	Business Area Adjustment	Carol C. Bouw	(4,646.52)
200	GC Legal Services	928 - Regulatory Commission Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	113.48
201	GC Legal Services	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(323.48)
202	GC Legal Services Total				\$ 46,222.90
203	Gas Operations	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 1,423.41
204	Gas Operations	580 - Operation supervision and engineering	Business Area Adjustment	Casey S. Meeks	(606.49)
205	Gas Operations Total				\$ 816.92
206	Human Resources	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 44,659.09
207	Human Resources	921 - Office supplies and expenses	Business Area Adjustment	Michael P. Deselich	(205.81)
208	Human Resources	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	16,900.87
209	Human Resources Total				\$ 61,354.15
210	Investor Relations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,223.03
211	Investor Relations Total				\$ 2,223.03
212	Marketing	908 - Customer assistance expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 160.17
213	Marketing	912 - Sales Demo & Sales	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	211.05
214	Marketing	912 - Sales Demo & Sales	Business Area Adjustment	Shawn M. White	(9,701.75)
215	Marketing	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	11,583.87
216	Marketing	921 - Office supplies and expenses	Business Area Adjustment	Shawn M. White	(1,143.51)
217	Marketing	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(59.20)
218	Marketing Total				\$ 1,050.63
219	OS Senior VP - Commercial Operations	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 14,197.89
220	OS Senior VP - Commercial Operations	501 - Fuel	Business Area Adjustment	Jeffrey A. Butler	(15.13)
221	OS Senior VP - Commercial Operations	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,746.75
222	OS Senior VP - Commercial Operations	556 - System control and load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	27,609.93

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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
223	OS Senior VP - Commercial Operations	556 - System control and load dispatching	Business Area Adjustment	Jeffrey A. Butler	(137.00)
224	OS Senior VP - Commercial Operations	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	22,563.98
225	OS Senior VP - Commercial Operations	557 - Other expenses	Business Area Adjustment	Jeffrey A. Butler	(452.18)
226	OS Senior VP - Commercial Operations	557 - Other expenses	SIP Expense	Michael P. Deselich	(801,243.84)
227	OS Senior VP - Commercial Operations	561.7 - Generation interconnection studies	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,495.49
228	OS Senior VP - Commercial Operations	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
229	OS Senior VP - Commercial Operations	566 - Miscellaneous transmission expenses	Business Area Adjustment	Jeffrey A. Butler	(86.80)
230	OS Senior VP - Commercial Operations	575.1 - Operation Supervision	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,500.17
231	OS Senior VP - Commercial Operations	575.1 - Operation Supervision	Business Area Adjustment	Jeffrey A. Butler	(59.87)
232	OS Senior VP - Commercial Operations	575.2 - Day-ahead and real-time market administration	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	7,885.03
233	OS Senior VP - Commercial Operations	575.5 - Ancillary services market administration	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	375.17
234	OS Senior VP - Commercial Operations	575.6 - Market monitoring and compliance	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	661.88
235	OS Senior VP - Commercial Operations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	13,995.65
236	OS Senior VP - Commercial Operations	920 - Administrative and general salaries	Business Area Adjustment	Jeffrey A. Butler	(305.49)
237	OS Senior VP - Commercial Operations	921 - Office supplies and expenses	Business Area Adjustment	Jeffrey A. Butler	(856.16)
238	OS Senior VP - Commercial Operations Total				\$ (707,124.53)
239	PSCo President	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 4,107.95
240	PSCo President	921 - Office supplies and expenses	Business Area Adjustment	William A. Grant	(48.41)
241	PSCo President Total				\$ 4,059.54
242	Policy & Regulatory Compliance	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 19,397.27
243	Policy & Regulatory Compliance	921 - Office supplies and expenses	Business Area Adjustment	Jeff R. Lyng	(625.85)
244	Policy & Regulatory Compliance Total				\$ 18,771.42
245	Property Services	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 0.01
246	Property Services	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.01
247	Property Services	502 - Steam expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.29
248	Property Services	505 - Electric expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.12
249	Property Services	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,899.74
250	Property Services	506 - Miscellaneous steam power expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2.36)
251	Property Services	506 - Miscellaneous steam power expenses	Business Area Adjustment	Lawrence A. Bick	(13.25)
252	Property Services	510 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.05
253	Property Services	511 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.91
254	Property Services	511 - Maintenance of structures	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
255	Property Services	512 - Maintenance of boiler plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4.31
256	Property Services	512 - Maintenance of boiler plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
257	Property Services	512 - Maintenance of boiler plant	Business Area Adjustment	Lawrence A. Bick	(0.01)
258	Property Services	513 - Maintenance of electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.86
259	Property Services	513 - Maintenance of electric plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
260	Property Services	514 - Maintenance of miscellaneous steam plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.22
261	Property Services	514 - Maintenance of miscellaneous steam plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)

Southwestern Public Service Company

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

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Forms	(E) Sponsor	(F) Pro Forms (Total Company)
262	Property Services	548 - Generation Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.00
263	Property Services	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	399.70
264	Property Services	549 - Miscellaneous other power generation expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Desdich	(0.22)
265	Property Services	549 - Miscellaneous other power generation expenses	Business Area Adjustment	Lawrence A. Bick	(1.30)
266	Property Services	552 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.06
267	Property Services	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.21
268	Property Services	554 - Maintenance of miscellaneous other power generation plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.18
269	Property Services	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.00
270	Property Services	557 - Other expenses	SIP Expense	Michael P. Desdich	0.01
271	Property Services	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.26
272	Property Services	560 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Desdich	(0.00)
273	Property Services	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.02
274	Property Services	561.5 - Reliability planning and standards development	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.00
275	Property Services	561.6 - Transmission service studies	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.00
276	Property Services	562 - Station expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.25
277	Property Services	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	1,743.84
278	Property Services	566 - Miscellaneous transmission expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Desdich	(1.03)
279	Property Services	566 - Miscellaneous transmission expenses	Business Area Adjustment	Lawrence A. Bick	(6.09)
280	Property Services	570 - Maintenance of station equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.45
281	Property Services	570 - Maintenance of station equipment	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Desdich	(0.00)
282	Property Services	571 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.06
283	Property Services	575.1 - Operation Supervision	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	45.26
284	Property Services	575.1 - Operation Supervision	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Desdich	(0.03)
285	Property Services	575.1 - Operation Supervision	Business Area Adjustment	Lawrence A. Bick	(0.16)
286	Property Services	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	2.54
287	Property Services	580 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Desdich	(0.00)
288	Property Services	581 - Load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.00
289	Property Services	582 - Distribution Operation Station Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	7.35
290	Property Services	582 - Distribution Operation Station Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Desdich	(0.00)
291	Property Services	582 - Distribution Operation Station Expenses	Business Area Adjustment	Lawrence A. Bick	(0.03)
292	Property Services	583 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.15
293	Property Services	584 - Underground Line Expense	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.02
294	Property Services	585 - Street Lighting and Signal System Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.05
295	Property Services	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	1.12
296	Property Services	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.00
297	Property Services	588 - Miscellaneous distribution expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Desdich	2,513.18
298	Property Services	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	(1.47)
299	Property Services	588 - Miscellaneous distribution expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Desdich	(8.64)
300	Property Services	592 - Distribution Maintenance of Station Equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.07
301	Property Services	593 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.51
302	Property Services	594 - Maintenance of Underground Lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.01
303	Property Services	596 - Maintenance of Street Lighting and Signal Systems	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	0.19

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

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Southwestern Public Service Company

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

		(A)	(B)	(C)	(D)	(E)	(F)
Line No.		Affiliate Class		FERC Account	Explanation for Pro Formas		Pro Formas (Total Company)
343		SS Company Benefits		500 - Operation supervision and engineering	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.46
344		SS Company Benefits		501 - Fuel	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(5,387.74)
345		SS Company Benefits		501 - Fuel	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	(0.00)
346		SS Company Benefits		502 - Steam expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.55
347		SS Company Benefits		502 - Steam expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(14.56)
348		SS Company Benefits		502 - Steam expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	64.00
349		SS Company Benefits		505 - Electric expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.45
350		SS Company Benefits		505 - Electric expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(19.59)
351		SS Company Benefits		505 - Electric expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	66.20
352		SS Company Benefits		506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	1.15
353		SS Company Benefits		506 - Miscellaneous steam power expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(9,199.41)
354		SS Company Benefits		506 - Miscellaneous steam power expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	146.53
355		SS Company Benefits		510 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.08
356		SS Company Benefits		510 - Maintenance supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(350.71)
357		SS Company Benefits		510 - Maintenance supervision and engineering	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	6.58
358		SS Company Benefits		511 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	1.03
359		SS Company Benefits		511 - Maintenance of structures	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(31.32)
360		SS Company Benefits		511 - Maintenance of structures	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	133.21
361		SS Company Benefits		512 - Maintenance of boiler plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	5.59
362		SS Company Benefits		512 - Maintenance of boiler plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(2,818.78)
363		SS Company Benefits		512 - Maintenance of boiler plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	428.38
364		SS Company Benefits		513 - Maintenance of electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	1.69
365		SS Company Benefits		513 - Maintenance of electric plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(1,432.04)
366		SS Company Benefits		513 - Maintenance of electric plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	204.42
367		SS Company Benefits		514 - Maintenance of miscellaneous steam plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	1.81
368		SS Company Benefits		514 - Maintenance of miscellaneous steam plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(44.56)
369		SS Company Benefits		514 - Maintenance of miscellaneous steam plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	206.15
370		SS Company Benefits		546 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(1,713.54)
371		SS Company Benefits		548 - Generation Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.00
372		SS Company Benefits		548 - Generation Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(0.02)
373		SS Company Benefits		548 - Generation Expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.11
374		SS Company Benefits		549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	2.34
375		SS Company Benefits		549 - Miscellaneous other power generation expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(1,397.46)
376		SS Company Benefits		549 - Miscellaneous other power generation expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	254.88
377		SS Company Benefits		551 - Maintenance supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(1,471.98)
378		SS Company Benefits		552 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.20
379		SS Company Benefits		552 - Maintenance of structures	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(1.47)
380		SS Company Benefits		552 - Maintenance of structures	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	14.79
381		SS Company Benefits		553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.15
382		SS Company Benefits		553 - Maintenance of generating and electric plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(1,245.17)
383		SS Company Benefits		553 - Maintenance of generating and electric plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	24.31
384		SS Company Benefits		554 - Maintenance of miscellaneous other power generation plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	2.19

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

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Forms	(E) Sponsor	(F) Pro Forms (Total Company)
427	SS Company Benefits	583 - Overhead line expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(170.93)
428	SS Company Benefits	583 - Overhead line expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	57.18
429	SS Company Benefits	584 - Underground Line Expense	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.06
430	SS Company Benefits	584 - Underground Line Expense	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(0.34)
431	SS Company Benefits	584 - Underground Line Expense	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	4.00
432	SS Company Benefits	585 - Street Lighting and Signal System Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.03
433	SS Company Benefits	585 - Street Lighting and Signal System Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(73.64)
434	SS Company Benefits	585 - Street Lighting and Signal System Expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	3.02
435	SS Company Benefits	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.12
436	SS Company Benefits	586 - Meter expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(563.61)
437	SS Company Benefits	586 - Meter expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	22.36
438	SS Company Benefits	587 - Distribution Operation Customer Installations expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(0.09)
439	SS Company Benefits	587 - Distribution Operation Customer Installations expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.04
440	SS Company Benefits	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.76
441	SS Company Benefits	588 - Miscellaneous distribution expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(2,814.36)
442	SS Company Benefits	588 - Miscellaneous distribution expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	104.74
443	SS Company Benefits	590 - Maintenance supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(95.59)
444	SS Company Benefits	592 - Distribution Maintenance of Station Equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.04
445	SS Company Benefits	592 - Distribution Maintenance of Station Equipment	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(2.94)
446	SS Company Benefits	592 - Distribution Maintenance of Station Equipment	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	10.32
447	SS Company Benefits	593 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	1.08
448	SS Company Benefits	593 - Maintenance of overhead lines	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(651.63)
449	SS Company Benefits	593 - Maintenance of overhead lines	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	174.80
450	SS Company Benefits	594 - Maintenance of Underground Lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.00
451	SS Company Benefits	594 - Maintenance of Underground Lines	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(0.05)
452	SS Company Benefits	594 - Maintenance of Underground Lines	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.36
453	SS Company Benefits	596 - Maintenance of Street Lighting and Signal Systems	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.09
454	SS Company Benefits	596 - Maintenance of Street Lighting and Signal Systems	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(1.82)
455	SS Company Benefits	596 - Maintenance of Street Lighting and Signal Systems	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	11.77
456	SS Company Benefits	598 - Maintenance of Miscellaneous Distribution Plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.00
457	SS Company Benefits	598 - Maintenance of Miscellaneous Distribution Plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	(0.00)
458	SS Company Benefits	901 - Supervision	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(106.15)
459	SS Company Benefits	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	1.51
460	SS Company Benefits	902 - Meter reading expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(366.90)
461	SS Company Benefits	902 - Meter reading expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	191.52
462	SS Company Benefits	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.21
463	SS Company Benefits	903 - Customer records and collection expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(8,901.35)
464	SS Company Benefits	903 - Customer records and collection expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	35.37
465	SS Company Benefits	905 - Miscellaneous Customer Accounts Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(50.40)
466	SS Company Benefits	908 - Customer assistance expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deslich	0.20
467	SS Company Benefits	908 - Customer assistance expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deslich	(290.78)
468	SS Company Benefits	908 - Customer assistance expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deslich	25.66

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
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(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Forms	(E) Sponsor	(F) Pro Forms (Total Company)
469	SS Company Benefits	910 - Miscellaneous customer service and informational expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(32.88)
470	SS Company Benefits	912 - Sales Demo & Sales	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.01
471	SS Company Benefits	912 - Sales Demo & Sales	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(27.60)
472	SS Company Benefits	912 - Sales Demo & Sales	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.77
473	SS Company Benefits	916 - Miscellaneous Sales Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2.37)
474	SS Company Benefits	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,389.76
475	SS Company Benefits	920 - Administrative and general salaries	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(93,149.11)
476	SS Company Benefits	920 - Administrative and general salaries	Foundation	William A. Grant	(2,765.02)
477	SS Company Benefits	920 - Administrative and general salaries	LTI	Stephanie N. Niemi/Michael P. Deselich	(4,715,528.93)
478	SS Company Benefits	921 - Office supplies and expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.95
479	SS Company Benefits	921 - Office supplies and expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(27.93)
480	SS Company Benefits	921 - Office supplies and expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	117.80
481	SS Company Benefits	925 - Injuries & Damages	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
482	SS Company Benefits	925 - Injuries & Damages	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.03
483	SS Company Benefits	925 - Injuries & Damages	Foundation	William A. Grant	15.38
484	SS Company Benefits	925 - Injuries & Damages	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.05)
485	SS Company Benefits	926 - Employee pensions and benefits	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	6,750.64
486	SS Company Benefits	926 - Employee pensions and benefits	Executive Perquisites	Stephanie N. Niemi/Michael P. Deselich	(9,105.38)
487	SS Company Benefits	926 - Employee pensions and benefits	Foundation	William A. Grant	(4,489.00)
488	SS Company Benefits	926 - Employee pensions and benefits	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	833,304.56
489	SS Company Benefits	928 - Regulatory Commission Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.24
490	SS Company Benefits	928 - Regulatory Commission Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(35.91)
491	SS Company Benefits	928 - Regulatory Commission Expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	47.92
492	SS Company Benefits	930.2 - Miscellaneous general expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.51)
493	SS Company Benefits Total				\$ (4,066,984.76)
494	Strategic Revenue Initiatives	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,355.67
495	Strategic Revenue Initiatives	921 - Office supplies and expenses	Business Area Adjustment	William A. Grant	(205.60)
496	Strategic Revenue Initiatives	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(1,945.82)
497	Strategic Revenue Initiatives	930.1 - General advertising expenses	Business Area Adjustment	William A. Grant	(778.90)
498	Strategic Revenue Initiatives Total				\$ (574.65)
499	Supply Chain	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 12.39
500	Supply Chain	500 - Operation supervision and engineering	Business Area Adjustment	Robert H. Kunze	(0.10)
501	Supply Chain	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	16.73
502	Supply Chain	501 - Fuel	Business Area Adjustment	Robert H. Kunze	(0.13)
503	Supply Chain	502 - Steam expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	93.19
504	Supply Chain	502 - Steam expenses	Business Area Adjustment	Robert H. Kunze	(0.65)
505	Supply Chain	505 - Electric expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	116.54
506	Supply Chain	505 - Electric expenses	Business Area Adjustment	Robert H. Kunze	(0.96)
507	Supply Chain	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	326.06
508	Supply Chain	506 - Miscellaneous steam power expenses	Business Area Adjustment	Robert H. Kunze	(5.11)

Southwestern Public Service Company

Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC
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(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Affiliate Class	FERC Account	Explanation for Pro Formas	Sponsor	Pro Formas (Total Company)
509	Supply Chain	510 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	13.56
510	Supply Chain	510 - Maintenance supervision and engineering	Business Area Adjustment	Robert H. Kunze	(0.07)
511	Supply Chain	511 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	210.08
512	Supply Chain	511 - Maintenance of structures	Business Area Adjustment	Robert H. Kunze	(2.14)
513	Supply Chain	512 - Maintenance of boiler plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	384.37
514	Supply Chain	512 - Maintenance of boiler plant	Business Area Adjustment	Robert H. Kunze	(4.85)
515	Supply Chain	513 - Maintenance of electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	286.78
516	Supply Chain	513 - Maintenance of electric plant	Business Area Adjustment	Robert H. Kunze	(3.14)
517	Supply Chain	514 - Maintenance of miscellaneous steam plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	298.47
518	Supply Chain	514 - Maintenance of miscellaneous steam plant	Business Area Adjustment	Robert H. Kunze	(2.97)
519	Supply Chain	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	6.65
520	Supply Chain	546 - Operation supervision and engineering	Business Area Adjustment	Robert H. Kunze	(0.01)
521	Supply Chain	548 - Generation Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.11
522	Supply Chain	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	366.47
523	Supply Chain	549 - Miscellaneous other power generation expenses	Business Area Adjustment	Robert H. Kunze	(4.93)
524	Supply Chain	552 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	11.10
525	Supply Chain	552 - Maintenance of structures	Business Area Adjustment	Robert H. Kunze	(0.03)
526	Supply Chain	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	57.33
527	Supply Chain	553 - Maintenance of generating and electric plant	Business Area Adjustment	Robert H. Kunze	(0.36)
528	Supply Chain	554 - Maintenance of miscellaneous other power generation plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	223.90
529	Supply Chain	554 - Maintenance of miscellaneous other power generation plant	Business Area Adjustment	Robert H. Kunze	(3.12)
530	Supply Chain	556 - System control and load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.28
531	Supply Chain	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	18.31
532	Supply Chain	557 - Other expenses	Business Area Adjustment	Robert H. Kunze	(0.04)
533	Supply Chain	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	126.26
534	Supply Chain	560 - Operation supervision and engineering	Business Area Adjustment	Robert H. Kunze	(6.50)
535	Supply Chain	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	25.98
536	Supply Chain	561.2 - Load dispatch-Monitor and operate transmiss system	Business Area Adjustment	Robert H. Kunze	(0.19)
537	Supply Chain	561.5 - Reliability planning and standards development	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.54
538	Supply Chain	561.5 - Reliability planning and standards development	Business Area Adjustment	Robert H. Kunze	(0.08)
539	Supply Chain	561.6 - Transmission service studies	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3.58
540	Supply Chain	561.6 - Transmission service studies	Business Area Adjustment	Robert H. Kunze	(0.01)
541	Supply Chain	562 - Station expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	10.47
542	Supply Chain	562 - Station expenses	Business Area Adjustment	Robert H. Kunze	(0.12)
543	Supply Chain	563 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	109.38
544	Supply Chain	563 - Overhead line expenses	Business Area Adjustment	Robert H. Kunze	(0.29)
545	Supply Chain	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	168.32
546	Supply Chain	566 - Miscellaneous transmission expenses	Business Area Adjustment	Robert H. Kunze	(1.75)
547	Supply Chain	570 - Maintenance of station equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	49.01
548	Supply Chain	570 - Maintenance of station equipment	Business Area Adjustment	Robert H. Kunze	(0.39)
549	Supply Chain	571 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	38.85
550	Supply Chain	571 - Maintenance of overhead lines	Business Area Adjustment	Robert H. Kunze	(4.04)

Southwestern Public Service Company

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

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
551	Supply Chain	5751 - Operation Supervision	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.60
552	Supply Chain	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	148.25
553	Supply Chain	580 - Operation supervision and engineering	Business Area Adjustment	Robert H. Kunze	(1.36)
554	Supply Chain	581 - Load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	10.91
555	Supply Chain	581 - Load dispatching	Business Area Adjustment	Robert H. Kunze	(0.04)
556	Supply Chain	582 - Distribution Operation Station Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	248.97
557	Supply Chain	582 - Distribution Operation Station Expenses	Business Area Adjustment	Robert H. Kunze	(3.33)
558	Supply Chain	583 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	113.28
559	Supply Chain	583 - Overhead line expenses	Business Area Adjustment	Robert H. Kunze	(1.27)
560	Supply Chain	584 - Underground Line Expense	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.93
561	Supply Chain	584 - Underground Line Expense	Business Area Adjustment	Robert H. Kunze	(0.01)
562	Supply Chain	585 - Street Lighting and Signal System Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3.82
563	Supply Chain	585 - Street Lighting and Signal System Expenses	Business Area Adjustment	Robert H. Kunze	(0.03)
564	Supply Chain	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	67.56
565	Supply Chain	586 - Meter expenses	Business Area Adjustment	Robert H. Kunze	(1.19)
566	Supply Chain	587 - Distribution Operation Customer Installations expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.24
567	Supply Chain	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,265.12
568	Supply Chain	588 - Miscellaneous distribution expenses	Business Area Adjustment	Robert H. Kunze	(21.13)
569	Supply Chain	592 - Distribution Maintenance of Station Equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	20.97
570	Supply Chain	592 - Distribution Maintenance of Station Equipment	Business Area Adjustment	Robert H. Kunze	(0.16)
571	Supply Chain	593 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	309.51
572	Supply Chain	593 - Maintenance of overhead lines	Business Area Adjustment	Robert H. Kunze	(9.85)
573	Supply Chain	594 - Maintenance of Underground Lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.76
574	Supply Chain	594 - Maintenance of Underground Lines	Business Area Adjustment	Robert H. Kunze	(0.01)
575	Supply Chain	596 - Maintenance of Street Lighting and Signal Systems	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	18.88
576	Supply Chain	596 - Maintenance of Street Lighting and Signal Systems	Business Area Adjustment	Robert H. Kunze	(0.16)
577	Supply Chain	598 - Maintenance of Miscellaneous Distribution Plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
578	Supply Chain	901 - Supervision	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.51
579	Supply Chain	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	335.93
580	Supply Chain	902 - Meter reading expenses	Business Area Adjustment	Robert H. Kunze	(7.36)
581	Supply Chain	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	279.69
582	Supply Chain	903 - Customer records and collection expenses	Business Area Adjustment	Robert H. Kunze	(2.89)
583	Supply Chain	905 - Miscellaneous Customer Accounts Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5.45
584	Supply Chain	905 - Miscellaneous Customer Accounts Expenses	Business Area Adjustment	Robert H. Kunze	(0.01)
585	Supply Chain	908 - Customer assistance expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	42.21
586	Supply Chain	908 - Customer assistance expenses	Business Area Adjustment	Robert H. Kunze	(0.92)
587	Supply Chain	910 - Miscellaneous customer service and informational expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.89
588	Supply Chain	912 - Sales Demo & Sales	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	7.14
589	Supply Chain	912 - Sales Demo & Sales	Business Area Adjustment	Robert H. Kunze	(0.03)
590	Supply Chain	916 - Miscellaneous Sales Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.28
591	Supply Chain	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,656.13
592	Supply Chain	920 - Administrative and general salaries	Foundation	William A. Grant	(5.30)

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

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

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Forms	(E) Sponsor	(F) Pro Forms (Total Company)
631	Vegetation Management & Pole Program	571 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	\$ 1,017.14
632	Vegetation Management & Pole Program	583 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	1,288.33
633	Vegetation Management & Pole Program	583 - Overhead line expenses	Business Area Adjustment	Casey S. Meeks	(73.10)
634	Vegetation Management & Pole Program	593 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	4,028.22
635	Vegetation Management & Pole Program	593 - Maintenance of overhead lines	Business Area Adjustment	Casey S. Meeks	(29.03)
636	Vegetation Management & Pole Program Total				\$ 6,231.56
637	Workforce Relations & Safety	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	\$ 5,396.75
638	Workforce Relations & Safety	909 - Customer Service Instructional Advertising	Advertising	Stephanie N. Niemi	(31,116.78)
639	Workforce Relations & Safety	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Desdich	31,434.14
640	Workforce Relations & Safety	921 - Office supplies and expenses	Business Area Adjustment	Lawrence A. Bick	(218.28)
641	Workforce Relations & Safety Total				\$ 5,495.83
642	Total Witness Ross Baumgarten				\$ (5,946,579.18)
	Amounts may not add or tie to other schedules due to rounding				

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