

DOCKET NO. 51802

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

**UPDATE TESTIMONY
of
DAVID A. LOW**

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: LowRRUpdate.docx; Total Pages: 56)

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

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
ES	Energy Supply
O&M	operation and maintenance
RFP	Rate Filing Package
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
VP	Vice President
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
DAL-RR-U10	SPS Native Operation and Maintenance Expenses (Filename: DAL-RR-U10.xlsx)
DAL-RR-UA (Updated Test Year)	Summary of XES Expenses to SPS by Affiliate Class and Billing Method (Filename: DAL-RR-UABCD.xlsx)
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DAL-RR-UD (Updated Test Year)	Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account (Filename: DAL-RR-UABCD.xlsx)

**UPDATE TESTIMONY
OF
DAVID A. LOW**

I. WITNESS IDENTIFICATION

1

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

3 A. My name is David A. Low. My business address is 790 S. Buchanan Street,
4 Amarillo, Texas 79101.

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

6 A. I am employed by Southwestern Public Service Company, a New Mexico
7 corporation (“SPS”), as General Manager, SPS Generation.

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

9 A. I am filing testimony on behalf of SPS.

10 **Q. Are you the same David A. Low who filed direct testimony on behalf of SPS in**
11 **this docket?**

12 A. Yes.

1 **II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND**
2 **RECOMMENDATIONS**

3 **Q. What is your assignment in this update testimony?**

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

14 Regarding the native Energy Supply ("ES") operation and maintenance
15 ("O&M") costs I support, my update testimony includes an Attachment
16 DAL-RR-U10, which replaces the estimated costs that I provided in my direct
17 testimony for the Updated Test Year with actual costs.

18 Regarding the Energy Supply affiliate costs I support, my direct testimony
19 provided actual costs for October and November 2020 and estimated costs for
20 December 2020 based on the forecasted budget. In this testimony, I replace the
21 December 2020 estimates with actual amounts. In addition, the October through
22 December 2020 expenses have now gone through the full pro forma adjustment
23 review process. Thus, I provide updated figures for those Update Period expenses.
24 My update testimony includes Attachments DAL-RR-UA through DAL-RR-UD in
25 support of the affiliate costs I support.

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

2 A. *Native Costs* – The amounts included in Attachment DAL-RR-U10 replace the
3 estimated native O&M costs that I provided in my direct testimony with actual costs
4 for the Updated Test Year. I recommend the Public Utility Commission of Texas
5 approve those costs for the reasons discussed in my direct testimony.

6 *Affiliate Costs* – The estimated total company Updated Test Year costs for the
7 seven Energy Supply affiliate classes that I support were:

- 8 • ES Engineering & Construction: \$855,684
- 9 • ES Environmental: \$3,153,911
- 10 • ES Performance Optimization: \$3,194,181
- 11 • ES VP Energy Supply: \$104,836
- 12 • ES VP Operations: \$664,315
- 13 • ES Business Operations: \$654,644
- 14 • ES Wind: \$239,517

15 The actual Updated Test Year costs for the affiliate classes that I support are:

- 16 • ES Engineering & Construction: \$821,917
- 17 • ES Environmental: \$2,997,993
- 18 • ES Performance Optimization: \$3,069,975
- 19 • ES VP Energy Supply: \$118,549
- 20 • ES VP Operations: \$420,258
- 21 • ES Business Operations: \$572,800
- 22 • ES Wind: \$204,558

1 Please refer to Attachments DAL-RR-UA through DAL-RR-UD. The actual costs
2 are reasonable and necessary for the reasons provided in my direct and update
3 testimony.

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

6 A. Yes. The RFP schedules that I sponsor or co-sponsor that are updated in this filing
7 are H-1, H-1.2, H-1.2a, H-1.2a1, H-1.2a2, H-1.2b, H-1.2d, and H-2.

8 **Q. Were Attachments DAL-RR-U10 and DAL-RR-UA through DAL-RR-UD**
9 **prepared by you or under your direct supervision and control?**

10 A. SPS witness Stephanie N. Niemi and her staff prepared Attachment DAL-RR-U10,
11 which is based on the cost of service study. My staff and I have reviewed this
12 attachment, and I believe it to be accurate. Attachments DAL-RR-UA through
13 DAL-RR-UD were prepared as described by SPS witness Ross L. Baumgarten. My
14 staff and I have reviewed these attachments, and I believe them to be accurate.
15 Although the information I have described also is present in these other witnesses’
16 attachments, I have presented this information in the attachments to my update
17 testimony for the convenience of those reviewing it.

18 **Q. Were the portions of the updated RFP schedules you sponsor prepared by you**
19 **or under your supervision and control?**

20 A. Yes.

21 **Q. Do you incorporate the portions of the updated RFP schedules sponsored by**
22 **you into this update testimony?**

23 A. Yes.

**VIII. UPDATED AFFILIATE EXPENSES FOR THE ES
ENGINEERING & CONSTRUCTION CLASS OF SERVICES**

A. Summary of Affiliate Expenses for the ES Engineering & Construction Class of Services

Q. What amount of Updated Test Year Xcel Energy Services Inc. (“XES”) charges does SPS request for the ES Engineering & Construction affiliate class?

A. Table DAL-RR-U1 summarizes the dollar amount of the actual Updated Test Year XES charges for the ES Engineering & Construction affiliate class.

Table DAL-RR-U1²

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
ES Engineering & Construction	\$3,132,138	\$821,917	80.40%	19.60%

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

A. Attachments DAL-RR-UA through DAL-RR-UD present the updated information about the requested SPS affiliate expenses for the ES Engineering & Construction affiliate class. The detailed descriptions for Attachments DAL-RR-A through DAL-RR-D that were provided in my direct testimony remain applicable to these updated attachments.

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

- 1 **Q. Are there updated exclusions for the ES Engineering & Construction affiliate**
2 **class?**
- 3 A. Yes. The actual exclusions are provided on Attachment DAL-RR-UC.
- 4 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
5 **ES affiliate class?**
- 6 A. Yes. As I mentioned in my direct testimony, pro forma adjustments are revisions
7 to Updated Test Year expenses for known and measurable changes. Pro forma
8 adjustments are shown on Attachment DAL-RR-UA, Column J, and on Attachment
9 DAL-RR-UB, Column M. The details for the pro forma adjustments, including the
10 witness or witnesses who sponsor each pro forma adjustment, are provided in
11 Attachment DAL-RR-UD.
- 12 **Q. Attachment DAL-RR-UD shows that you sponsor pro forma adjustments for**
13 **expenses for the ES Engineering & Construction affiliate class during the**
14 **Updated Test Year that result in a net decrease of \$11,630.23. Please explain**
15 **the adjustments.**
- 16 A. The adjustments that I sponsor remove costs not benefitting SPS (a decrease of
17 \$10,275.93) and costs associated with life events (a decrease of \$1,354.30).
- 18 **C. The ES Engineering & Construction Services are Provided at a**
19 **Reasonable Cost**
- 20 **Q. What is the purpose of this section of your update testimony?**
- 21 A. In my direct testimony, I provided estimates for several numbers for the Update
22 Period. In this update testimony, I replace those estimates with actual numbers,
23 and I explain that the actual costs for the ES Engineering & Construction affiliate
24 class are reasonable.

1 *1. Additional Evidence*

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

4 A. Yes. Of the Updated Test Year costs for the ES Engineering & Construction class,
5 89% are compensation and benefits costs for XES personnel. SPS witnesses
6 Michael P. Deselich and Richard R. Schrubbe establish that the level of Xcel
7 Energy's compensation and benefits is reasonable and necessary.

8 *3. Cost Trends*

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

12 A. Table DAL-RR-U2 shows the actual per book affiliate charges (Column I on
13 Attachment DAL-RR-UA) from XES to SPS for the services grouped in the ES
14 Engineering & Construction affiliate class:

15 **Table DAL-RR-U2**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
ES Engineering & Construction	\$1,177,083	\$434,814	\$659,924	\$833,460	\$812,242

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Table DAL-RR-U4

Allocation Method	Estimated Percentage of XES Charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES Charges to SPS/Amount Requested (total company) in Update Filing
Direct Billing	72.41% / \$619,619	80.40% / \$660,789
Electric Production / Transmission / Distribution Plant, Gas Transmission / Distribution Plant	0.62% / \$5,297	0.63% / \$5,214
MWH Generation	26.97% / \$230,768	18.97% / \$155,915

1 **IX. UPDATED AFFILIATE EXPENSES FOR THE ES ENVIRONMENTAL**
2 **CLASS OF SERVICES**

3 **A. Summary of Affiliate Expenses for the ES Environmental Class of**
4 **Services**

5 **Q. What amount of Updated Test Year total company XES charges does SPS**
6 **request for the ES Environmental affiliate class?**

7 A. Table DAL-RR-U5 summarizes the actual Updated Test Year XES charges for the
8 ES Environmental affiliate class.

9 **Table DAL-RR-U5**

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
ES Environmental	\$13,212,471	\$2,997,933	94.75%	5.25%

10 **Q. Please describe the updated attachments that support the information**
11 **provided on Table DAL-RR-U5.**

12 A. Attachments DAL-RR-UA through DAL-RR-UD present the updated information
13 about the requested SPS affiliate expenses for the ES Environmental affiliate class.
14 The detailed descriptions for Attachments DAL-RR-A through DAL-RR-D that
15 were provided in my direct testimony remain applicable to these updated
16 attachments.

17 **Q. Are there updated exclusions for the ES Environmental affiliate class?**

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

19 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
20 **ES Environmental affiliate class?**

21 A. Yes. As I mentioned in my direct testimony, pro forma adjustments are revisions
22 to Updated Test Year expenses for known and measurable changes. Pro forma

adjustments are shown on Attachment DAL-RR-UA, Column J, and on Attachment DAL-RR-UB, Column M. The details for the pro forma adjustments, including the witness or witnesses who sponsor each pro forma adjustment, are provided in Attachment DAL-RR-UD.

Q. Attachment DAL-RR-UD shows that you sponsor pro forma adjustments for expenses for the ES Environmental affiliate class during the Updated Test Year that result in a net increase for the ES Environmental affiliate class of \$446.47. Please explain the adjustments.

A. The adjustments that I sponsor include removing costs associated with life events (a decrease of \$9.31) and removing costs not benefiting SPS (a decrease of \$437.16).

C. The ES Environmental Class of Services are Provided at a Reasonable Cost

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

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

1. Additional Evidence

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

A. Yes. Of the Updated Test Year costs for the ES Environmental class, 88.11% are compensation and benefits costs for XES personnel. Mr. Deselich and Mr.

Schrubbe establish that the level of Xcel Energy's compensation and benefits is reasonable and necessary.

3. Cost Trends

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

A. Table DAL-RR-U6 shows the actual per book affiliate charges (Column I on Attachment DAL-RR-UA) from XES to SPS for the services grouped in the ES Environmental affiliate class:

Table DAL-RR-U6

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
ES Environmental	\$2,024,295	\$2,193,755	\$3,091,108	\$3,073,729	\$2,921,566

4. Staffing Trends

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

A. Table DAL-RR-U7 shows the average end-of-month staffing levels for the ES Environmental class of services.

1

Table DAL-RR-U7

	Average End-of-Month Headcount				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
ES Environmental	91	87	129	131	131

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

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

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

8

Table DAL-RR-U8

Allocation Method	Estimated Percentage of XES Charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES Charges to SPS/Amount Requested (total company) in Update Filing
Direct Billing	95.58% / \$3,027,264	94.75% / \$2,840,481
Electric Production/Transmission /Distribution Plant, Gas Transmission/Distribution Plant	3.51% / \$110,821	4.73% / \$141,686
Assets/Revenues/No. of Employees	0.5% / \$15,826	0.53% / 15,826

1 **X. UPDATED AFFILIATE EXPENSES FOR THE ES PERFORMANCE**
2 **OPTIMIZATION CLASS OF SERVICES**

3 **A. Summary of Affiliate Expenses for the ES Performance**
4 **Optimization Class of Services**

5 **Q. What amount of Updated Test Year total company XES charges does SPS**
6 **request for the ES Performance Optimization affiliate class?**

7 A. Table DAL-RR-U9 summarizes the actual Updated Test Year XES charges for the
8 ES Performance Optimization affiliate class.

9 **Table DAL-RR-U9**

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
ES Performance Optimization	\$13,728,998	\$3,069,975	67.13%	32.87%

10 **Q. Please describe the updated attachments that support the information**
11 **provided on Table DAL-RR-U9.**

12 A. Attachments DAL-RR-UA through DAL-RR-UD present the updated information
13 about the requested SPS affiliate expenses for the ES Performance Optimization
14 affiliate class. The detailed descriptions for Attachments DAL-RR-A through
15 DAL-RR-D that were provided in my direct testimony remain applicable to these
16 updated attachments.

17 **Q. Are there updated exclusions for the ES Performance Optimization affiliate**
18 **class?**

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

1 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
2 **ES Performance Optimization affiliate class?**

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

9 **Q. Attachment DAL-RR-UD shows that you sponsor pro forma adjustments for**
10 **expenses for the ES Performance Optimization affiliate class during the**
11 **Updated Test Year that result in a net decrease for the ES Performance**
12 **Optimization affiliate class of \$2,555.19. Please explain the adjustments.**

13 A. The adjustments that I sponsor remove costs not benefitting SPS (a decrease of
14 \$2,492.73) and remove charges associated with life events (a decrease of \$62.46).

15 **C. The ES Performance Optimization Services are Provided at a**
16 **Reasonable Cost**

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

18 A. In my direct testimony, I provided estimates for several numbers for the Update
19 Period. In this update testimony, I replace those estimates with actual numbers,
20 and I explain that the actual costs for the ES Performance Optimization affiliate
21 class are reasonable.

1 *1. Additional Evidence*

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

4 A. Yes. Of the Updated Test Year costs for the ES Performance Optimization class,
5 87.94% are compensation and benefits costs for XES personnel. Mr. Deselich and
6 Mr. Schrubbe establish that the level of Xcel Energy's compensation and benefits
7 is reasonable and necessary.

8 *3. Cost Trends*

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

12 A. Table DAL-RR-U10 shows the actual per book affiliate charges (Column I on
13 Attachment DAL-RR-UA) from XES to SPS for the services grouped in the ES
14 Performance Optimization affiliate class:

15 **Table DAL-RR-U10**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
ES Performance Optimization	\$3,621,364	\$3,545,082	\$3,637,344	\$3,112,290	\$2,994,080

4. *Staffing Trends*

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

A. Table DAL-RR-U11 shows the average end-of-month staffing levels for the ES Performance Optimization class of services.

Table DAL-RR-U11

	Average End-of-Month Headcount				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
ES Performance Optimization	111	109	114	120	118

D. The Costs for the ES Performance Optimization Class of Services are Priced in a Fair Manner

Q. Have any of the predominant allocation methods for the ES Performance Optimization affiliate O&M expenses changed?

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

Table DAL-RR-U12

Allocation Method	Estimated Percentage of XES Charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES Charges to SPS/Amount Requested (total company) in Update Filing
Direct billing	66.26% / \$2,116,516	67.13% / \$2,060,912
MWH Generation	33.74% / \$1,077,665	32.87% / \$1,009,063

**XI. UPDATED AFFILIATE EXPENSES FOR THE ES VP
ENERGY SUPPLY CLASS OF SERVICES**

A. Summary of Affiliate Expenses for the ES Vice President (“VP”) Energy Supply Class of Services

Q. What amount of Updated Test Year total company XES charges does SPS request for the ES Energy Supply affiliate class?

A. Table DAL-RR-U13 summarizes the actual Updated Test Year XES charges for the ES VP Energy Supply affiliate class.

Table DAL-RR-U13

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
ES VP Energy Supply	\$506,752	\$118,549	0.0%	100%

Q. Please describe the updated attachments that support the information provided on Table DAL-RR-U13.

A. Attachments DAL-RR-UA through DAL-RR-UD present the updated information about the requested SPS affiliate expenses for the ES VP Energy Supply affiliate class. The detailed descriptions for Attachments DAL-RR-A through DAL-RR-D that were provided in my direct testimony remain applicable to these updated attachments.

Q. Are there updated exclusions for the ES VP Energy Supply affiliate class?

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

1 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
2 **ES VP Energy Supply affiliate class?**

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

9 **Q. Attachment DAL-RR-UD shows that you sponsor pro forma adjustments for**
10 **expenses for the ES VP Energy Supply affiliate class during the Updated Test**
11 **Year that result in a net decrease for the ES VP Energy Supply affiliate class**
12 **of \$59.30. Please explain the adjustments.**

13 A. The adjustments that I sponsor remove costs associated not benefiting SPS (a
14 decrease of \$59.30).

15 **C. The ES VP Energy Supply Class of Services are Provided at a**
16 **Reasonable Cost**

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

18 A. In my direct testimony, I provided several numbers that were estimates for the
19 Update Period. In this update testimony, I replace those estimates with actual
20 numbers, and I explain that the actual costs for the ES VP Energy Supply affiliate
21 class are reasonable.

1 *1. Additional Evidence*

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

4 A. Yes. Of the Updated Test Year costs for the ES VP Energy Supply class, 79.20%
5 are compensation and benefits costs for XES personnel. Mr. Deselich and Mr.
6 Schrubbe establish that the level of Xcel Energy's compensation and benefits is
7 reasonable and necessary.

8 *3. Cost Trends*

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

12 A. Table DAL-RR-U14 shows the actual per book affiliate charges (Column I on
13 Attachment DAL-RR-UA) from XES to SPS for the services grouped in the ES VP
14 Energy Supply affiliate class:

15 **Table DAL-RR-U14**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
ES VP Energy Supply	\$108,504	\$100,597	\$163,196	\$102,196	\$115,873

4. *Staffing Trends*

Q. Please provide the staffing levels for the ES VP Energy Supply class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table DAL-RR-U15 shows the average end-of-month staffing levels for the ES VP Energy Supply class of services.

Table DAL-RR-U15

	Average End-of-Month Headcount				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
ES VP Energy Supply	6	2	2	3	3

D. The Costs for the ES VP Energy Supply Class of Services are Priced in a Fair Manner

Q. Have any of the predominant allocation methods for the ES VP Energy Supply affiliate O&M expenses changed?

A. No. 100% of the costs for the ES VP Energy Supply class of services are allocated based on MWH Generation (\$118,549).

**XII. UPDATED AFFILIATE EXPENSES FOR THE ES VP
OPERATIONS CLASS OF SERVICES**

A. Summary of Affiliate Expenses for the ES VP Operations Class of Services

Q. What amount of Updated Test Year total company XES charges does SPS request for the ES VP Operations affiliate class?

A. Table DAL-RR-U16 summarizes the the actual Updated Test Year XES charges for the ES VP Operations affiliate class.

Table DAL-RR-U16

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
ES VP Operations	\$2,863,542	\$420,258	42.79%	57.21%

Q. Please describe the updated attachments that support the information provided on Table DAL-RR-U16.

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

Q. Are there updated exclusions for the ES VP Operations affiliate class?

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

1 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
2 **ES VP Operations affiliate class?**

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

9 **Q. Attachment DAL-RR-UD shows that you sponsor pro forma adjustments for**
10 **expenses for the ES VP Operations affiliate class during the Updated Test**
11 **Year that result in a net decrease for the ES VP Operations affiliate class of**
12 **\$34.98. Please explain the adjustments.**

13 A. The adjustments that I sponsor remove costs associated not benefiting SPS (a
14 decrease of \$34.98).

15 **C. The ES VP Operations Class of Services are Provided at a**
16 **Reasonable Cost**

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

18 A. In my direct testimony, I provided several numbers based on estimates for the
19 Update Period. In this update testimony, I replace those estimates with actual
20 numbers, and explain that the actual costs for the ES VP Operations affiliate class
21 are reasonable.

1 *1. Additional Evidence*

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

4 A. Yes. Of the Updated Test Year costs for the ES VP Operations class, 58.39% are
5 compensation and benefits costs for XES personnel. Mr. Deselich and Mr.
6 Schrubbe establish that the level of Xcel Energy's compensation and benefits is
7 reasonable and necessary.

8 *3. Cost Trends*

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

12 A. Table DAL-RR-U17 shows the actual per book affiliate charges (Column I on
13 Attachment DAL-RR-UA) from XES to SPS for the services grouped in the ES VP
14 Operations affiliate class:

15 **Table DAL-RR-U17**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
ES VP Operations	\$388,920	\$449,181	\$384,154	\$1,147,900	\$413,145

16 **Q. Why is the actual Updated Test Year amount in Table DAL-RR-U17**
17 **significantly lower than the estimate for the Updated Test Year?**

18 A. The decrease reflects the remapping of Cost Center 200134, which should not have
19 been mapped to the Energy Supply group. SPS has reassigned the cost to the

Commercial Operations group, whose affiliate costs are supported by SPS witness Jeffrey A. Butler within Commercial Operations. After the remapping of these costs, the cost trend is basically flat.

4. Staffing Trends

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

A. Table DAL-RR-U18 shows the average end-of-month staffing levels for the ES VP Operations class of services.

Table DAL-RR-U18

	Average End-of-Month Headcount				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
ES VP Operations	32	17	15	17	16

D. The Costs for the ES VP Operations Class of Services are Priced in a Fair Manner

Q. Have any of the predominant allocation methods for the ES VP Operations affiliate O&M expenses changed?

A. Yes. With the cost remapping that I discussed earlier, the “Generation Trading Hours” allocation method is no longer applicable. The other predominant allocation methods have remained the same, but the percentages and amounts have changed as follows:

Table DAL-RR-U19

Allocation Method	Estimated Percentage of XES Charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES Charges to SPS/Amount Requested (total company) in Update Filing
Direct	26.71% / \$177,411	42.79% / \$179,838
MWH Generation	20.63% / \$137,068	32.60% / \$137,001
Generation Trading Hours	16.91% / \$112,328	N/A
Assets, Revenues, and No. of Employees	35.84% / \$238,085	24.63% / \$103,498

**XIII. UPDATED AFFILIATE EXPENSES FOR THE ES BUSINESS
OPERATIONS CLASS OF SERVICES**

**A. Summary of Affiliate Expenses for the ES Business Operations
Supply Class of Services**

Q. What amount of Updated Test Year total company XES charges does SPS request for the ES VP Business Operations affiliate class?

A. Table DAL-RR-U20 summarizes the actual Updated Test Year XES charges for the ES Business Operations affiliate class.

Table DAL-RR-U20

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
ES Business Operations	\$3,051,601	\$572,800	7.44%	92.56%

Q. Please describe the updated attachments that support the information provided on Table DAL-RR-U20.

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

Q. Are there updated exclusions for the ES Business Operations affiliate class?

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

1 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
2 **ES Business Operations affiliate class?**

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

9 **Q. Attachment DAL-RR-UD shows that you sponsor pro forma adjustments for**
10 **expenses for the ES Business Operations affiliate class during the Updated**
11 **Test Year that result in a net decrease for the ES Business Operations affiliate**
12 **class of \$177.07. Please explain the adjustments.**

13 A. The adjustments that I sponsor remove costs associated not benefiting SPS (a
14 decrease of \$177.07).

15 **C. The ES Business Operations Class of Services are Provided at a**
16 **Reasonable Cost**

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

18 A. In my direct testimony, I provided several numbers based on estimates for the
19 Update Period. In this update testimony, I replace those estimates with actual
20 numbers, and I explain that the actual costs for the ES Business Operations affiliate
21 class are reasonable.

1 *1. Additional Evidence*

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

4 A. Yes. Of the Updated Test Year costs for the ES Business Operations class, 97.66%
5 are compensation and benefits costs for XES personnel. Mr. Deselich and Mr.
6 Schrubbe establish that the level of Xcel Energy's compensation and benefits is
7 reasonable and necessary.

8 *3. Cost Trends*

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

12 A. Table DAL-RR-U21 shows the actual per book affiliate charges (Column I on
13 Attachment DAL-RR-UA) from XES to SPS for the services grouped in the ES
14 Business Operations affiliate class:

15 **Table DAL-RR-U21**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
ES Business Operations	\$483,962	\$517,936	\$641,085	\$633,269	\$556,684

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**XIV. UPDATED AFFILIATE EXPENSES FOR
THE ES WIND CLASS OF SERVICES**

A. Summary of Affiliate Expenses for the ES Wind Class of Services

Q. What amount of Updated Test Year total company XES charges does SPS request for the ES Wind affiliate class?

A. Table DAL-RR-U24 summarizes the actual Updated Test Year XES charges for the ES Wind affiliate class.

Table DAL-RR-U24

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
ES Wind	\$1,691,715	\$204,558	62.30%	37.70%

Q. Please describe the updated attachments that support the information provided on Table DAL-RR-U24.

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

Q. Are there updated exclusions for the ES Wind affiliate class?

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

1 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
2 **ES Wind affiliate class?**

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

9 **Q. Attachment DAL-RR-UD shows that you sponsor pro forma adjustments for**
10 **expenses for the ES Wind affiliate class during the Updated Test Year that**
11 **result in a net decrease for the ES Wind affiliate class of \$2,023.78. Please**
12 **explain the adjustments.**

13 A. The adjustments that I sponsor remove costs associated not benefiting SPS (a
14 decrease of \$2,023.78).

15 **C. The ES Wind Class of Services are Provided at a Reasonable Cost**

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

17 A. In my direct testimony, I provided several numbers based on estimates for the
18 Update Period. In this update testimony, I replace those estimates with actual
19 numbers, and I explain that the actual costs for the ES Wind affiliate class are
20 reasonable.

1 *1. Additional Evidence*

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

4 A. Yes. Of the Updated Test Year costs for the ES Wind class, 93.83% are
5 compensation and benefits costs for XES personnel. Mr. Deselich and Mr.
6 Schrubbe establish that the level of Xcel Energy's compensation and benefits is
7 reasonable and necessary.

8 *3. Cost Trends*

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

12 A. Table DAL-RR-U25 shows the actual per book affiliate charges (Column I on
13 Attachment DAL-RR-UA) from XES to SPS for the services grouped in the ES
14 Wind affiliate class:

15 **Table DAL-RR-U25**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
ES Wind	\$0	\$0	\$12,172	\$233,419	\$200,991

16 *4. Staffing Trends*

17 **Q. Please provide the staffing levels for the ES Wind class of services for the three**
18 **years preceding the Updated Test Year and for the Updated Test Year.**

19 A. Table DAL-RR-U26 shows the average end-of-month staffing levels for the ES
20 Wind class of services.

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Table DAL-RR-U26

	Average End-of-Month Headcount				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
ES Wind	0	0	1	11	14

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

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

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

8

Table DAL-RR-U27

Allocation Method	Estimated Percentage of XES Charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES Charges to SPS/Amount Requested (total company) in Update Filing
Direct billing	46.60% / \$111,622	62.30% / \$127,438
MWH Generation	53.40% / \$127,895	37.70% / \$77,120

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

10 A. Yes.

AFFIDAVIT

STATE OF TEXAS)
)
COUNTY OF POTTER)

DAVID A. LOW, first being sworn on his oath, states:

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





DAVID A. LOW

Subscribed and sworn to before me this 19 day of March 2021 by DAVID A. LOW.



Notary Public, State of Texas

My Commission Expires: 6/17/2024

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

SPS Native Operation & Maintenance Expenses

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

Southwestern Public Service Company

SPS Native Operation & Maintenance Expenses

			Native SPS O&M	Test Year		
Line	FERC		Expense through the	Affiliate O&M		Total Company
No.	Acct	Account Description	Update Period	Expense		Requested O&M
			(Jan '20-Dec '20)	(Jan '20-Dec '20)		
Transmission						
32	560	Operation Supervision and Engineering	\$ 1,313,086	\$ 6,480,566	\$	7,793,651
33	561	Load Dispatch - Reliability	\$ (921)	\$ -	\$	(921)
34	561	Load Dispatch - Reliability	\$ 870	\$ -	\$	870
35	561	Load Dispatch - Monitor and Operate Trans. System	\$ 2,067,224	\$ 1,196,249	\$	3,263,473
36	561	Scheduling, System Control and Dispatching Services	\$ 3,797,900	\$ -	\$	3,797,900
37	561.4W	Scheduling, System Control and Dispatching Services - Wholesale	\$ 1,085,513	\$ -	\$	1,085,513
38	562	Reliability, Planning and Standards Development	\$ -	\$ 15,007	\$	15,007
39	562	Transmission Service Studies	\$ (6,427)	\$ 21,195	\$	14,768
40	562	Generation Interconnection Studies	\$ (23,396)	\$ 149,923	\$	126,527
41	562	Reliability Planning and Standards Development Services	\$ 2,881,351	\$ -	\$	2,881,351
42	561.8W	Reliability Planning and Standards Development Services - Wholesale	\$ 474,912	\$ -	\$	474,912
43	562	Station Expenses	\$ 1,493,479	\$ 43	\$	1,493,522
44	563	Overhead Line Expenses	\$ 2,155,178	\$ 3,035	\$	2,158,213
45	565	Transmission of Others	\$ 266,590	\$ -	\$	266,590
46	565	Wheeling Lamar DC Tie	\$ -	\$ -	\$	-
47	565	Wheeling Meter Charges	\$ 464,397	\$ -	\$	464,397
48	565	Wheeling Miscellaneous	\$ 31,189	\$ -	\$	31,189
49	565	Wheeling Schedule 11	\$ 107,224,348	\$ -	\$	107,224,348
50	565	Wheeling Schedule 11 - Wholesale	\$ 30,634,304	\$ -	\$	30,634,304
51	565	Wheeling Schedule 12	\$ 2,013,194	\$ -	\$	2,013,194
52	565	Wheeling Schedule 12 - Wholesale	\$ 486,620	\$ -	\$	486,620
53	565	Wheeling Schedule 1 - Wholesale	\$ 464,620	\$ -	\$	464,620
54	565	Wheeling Schedule 2	\$ 125,465	\$ -	\$	125,465
55	565	W-Wheeling Schedule 2 - Wholesale	\$ 34,544	\$ -	\$	34,544
56	565	Wheeling Schedule 9	\$ 8,990,528	\$ -	\$	8,990,528
57	565	Wheeling Schedule 9 - Wholesale	\$ 25,522,668	\$ -	\$	25,522,668
58	565	Z2 Direct Assigned Upgrade Charge	\$ 245,782	\$ -	\$	245,782
59	565	Z2 Direct Assigned Upgrade Charge - Wholesale	\$ 16,400	\$ -	\$	16,400
60	565	Z2 Schedule 11 Charges	\$ -	\$ -	\$	-
61	565	Z2 Schedule 11 Charges - Wholesale	\$ -	\$ -	\$	-
62	566	Misc Transmission Expenses	\$ 2,124,599	\$ 1,258,542	\$	3,383,141
63	567	Rents	\$ 77,837	\$ 1,512,456	\$	1,590,293
64	569	Transmission Mtce of Structures	\$ -	\$ -	\$	-
65	568	Maintenance Supervision and Engineering	\$ -	\$ -	\$	-
66	570	Maintenance of Station Equipment	\$ 1,568,565	\$ (0)	\$	1,568,565
67	571	Maintenance of Overhead Lines	\$ 661,726	\$ 47,409	\$	709,135
68	Sub-Total Transmission O&M Expenses		\$ 196,192,147	\$ 10,684,425	\$	206,876,572
Regional Market Expenses						
69	575.1	Operation Supervision	\$ 13,322	\$ 142,932	\$	156,254
70	575.2	Day-Ahead and Real-Time Market Administration	\$ -	\$ 288,869	\$	288,869
71	575.5	Ancillary Services Market Administration	\$ -	\$ 13,813	\$	13,813
72	575.6	Market Monitoring and Compliance	\$ -	\$ 24,160	\$	24,160
73	575.7	Market Admin, Monitoring, and Compliance Services	\$ 6,408,957	\$ -	\$	6,408,957
74	575.7W	Market Admin, Monitoring, and Compliance Services - Wholesale	\$ 1,831,803	\$ -	\$	1,831,803
75	575.8	Regional Market Rents	\$ (3,393)	\$ 38,523	\$	35,130
76	Total Regional Market Expenses		\$ 8,250,689	\$ 508,298	\$	8,758,987
77	Total Transmission O&M Expenses		\$ 204,442,836	\$ 11,192,722	\$	215,368,099

Southwestern Public Service Company

SPS Native Operation & Maintenance Expenses

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

Southwestern Public Service Company

SPS Native Operation & Maintenance Expenses

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

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

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
1	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%
2	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%
3	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%
4	ES Business Operations	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%
5	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%
6	ES Engineering & Construction	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSC & 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%
7	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%
8	ES Engineering & Construction	200181 - Energy Supply Environmental Policy & Services	Electric Production Plant/ Electric Transmission Plant/ Gas Distribution Plant/ Gas Distribution Plant	32,351.48	27,289.09	5,062.39	-	5,062.39	151.50	5,213.89	0.63%
9	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%
10	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%

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

047

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
23	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%
24	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%
25	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%
26	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%
27	ES VP Operations	200148 - Business Systems	No. of Computers	(842.24)	(766.50)	(75.74)	-	(75.74)	(2.44)	(78.18)	-0.02%
28	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%
29	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%

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
30	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%
31	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%
32	ES Wind	200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	MWH Generation	861.50	861.50	-	-	-	-	-	0.00%
33	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%
34	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%
35	Total Witness David. A. Low			\$ 38,187,217.19	\$ 30,138,469.96	\$ 8,048,747.23	\$ (34,165.74)	\$ 8,014,581.49	\$ 191,468.87	\$ 8,206,050.36	
Amounts may not add or tie to other schedules due to rounding											

Southwestern Public Service Company

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

David A. Low

Docket No. 51802

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

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

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

(A)	(B)	(C)	(D)	(E)
Line No.	Affiliate Class	FERC Account	Explanation for Exclusions	Exclusions (Total Company)
1	ES Business Operations	426.5 - Other Deductions	Below the Line	\$ (36.33)
2	ES Business Operations Total			\$ (36.33)
3	ES Engineering & Construction	426.5 - Other Deductions	Below the Line	\$ (28,896.98)
4	ES Engineering & Construction Total			\$ (28,896.98)
5	ES Environmental	426.1 - Donations	Below the Line	\$ (272.00)
6	ES Environmental	426.5 - Other Deductions	Below the Line	(906.26)
7	ES Environmental Total			\$ (1,178.26)
8				
	ES Performance Optimization	426.5 - Other Deductions	Below the Line	\$ (67.53)
9	ES Performance Optimization Total			\$ (67.53)
10	ES VP Energy Supply	426.1 - Donations	Below the Line	\$ (2,610.18)
11	ES VP Energy Supply	426.5 - Other Deductions	Below the Line	(803.64)
12	ES VP Energy Supply Total			\$ (3,413.82)
13	ES VP Operations	426.5 - Other Deductions	Below the Line	\$ (28.05)
14	ES VP Operations Total			\$ (28.05)
15	ES Wind	426.5 - Other Deductions	Below the Line	\$ (544.77)
16	ES Wind Total			\$ (544.77)
17	Total Witness David A. Low			\$ (34,165.74)

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)	(B)	(C)	(D)	(E)	(F)
Line No.	Affiliate Class	FERC Account	Explanation for Pro Formas	Sponsor	Pro Formas (Total Company)
1	ES Business Operations	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 12,346.74
2	ES Business Operations	500 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(126.70)
3	ES Business Operations	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	616.16
4	ES Business Operations	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,714.31
5	ES Business Operations	546 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(50.37)
6	ES Business Operations	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	616.16
7	ES Business Operations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.56
8	ES Business Operations Total				\$ 16,116.85
9	ES Engineering & Construction	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 13,741.82
10	ES Engineering & Construction	500 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(504.25)
11	ES Engineering & Construction	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,865.28
12	ES Engineering & Construction	506 - Miscellaneous steam power expenses	Business Area Adjustment	David A. Low	(929.36)
13	ES Engineering & Construction	510 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,216.17
14	ES Engineering & Construction	510 - Maintenance supervision and engineering	Business Area Adjustment	David A. Low	(7,796.77)
15	ES Engineering & Construction	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	617.03

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	Sponsor	Pro Formas (Total Company)
16	ES Engineering & Construction	551 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	511.19
17	ES Engineering & Construction	551 - Maintenance supervision and engineering	Business Area Adjustment	David A. Low	(2,085.78)
18	ES Engineering & Construction	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	35.59
19	ES Engineering & Construction	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	317.81
20	ES Engineering & Construction	921 - Office supplies and expenses	Business Area Adjustment	David A. Low	(314.06)
21	ES Engineering & Construction	Total			\$ 9,674.67
22	ES Environmental	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 23,384.08
23	ES Environmental	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	37,673.25
24	ES Environmental	506 - Miscellaneous steam power expenses	Business Area Adjustment	David A. Low	(434.31)
25	ES Environmental	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4,331.00
26	ES Environmental	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	426.23
27	ES Environmental	590 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	713.24
28	ES Environmental	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	10,407.54
29	ES Environmental	921 - Office supplies and expenses	Business Area Adjustment	David A. Low	(12.16)
30	ES Environmental	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(61.45)

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	Sponsor	Pro Formas (Total Company)
31	ES Environmental Total				\$ 76,427.43
32	ES Performance Optimization	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 21,082.93
33	ES Performance Optimization	500 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(155.32)
34	ES Performance Optimization	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5,188.01
35	ES Performance Optimization	506 - Miscellaneous steam power expenses	Business Area Adjustment	David A. Low	(29.30)
36	ES Performance Optimization	512 - Maintenance of boiler plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	19,253.05
37	ES Performance Optimization	512 - Maintenance of boiler plant	Business Area Adjustment	David A. Low	(71.25)
38	ES Performance Optimization	513 - Maintenance of electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	10,868.96
39	ES Performance Optimization	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4,669.90
40	ES Performance Optimization	546 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(53.47)
41	ES Performance Optimization	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	270.92
42	ES Performance Optimization	549 - Miscellaneous other power generation expenses	Business Area Adjustment	David A. Low	(7.84)
43	ES Performance Optimization	551 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	8,404.53
44	ES Performance Optimization	551 - Maintenance supervision and engineering	Business Area Adjustment	David A. Low	(2,238.00)
45	ES Performance Optimization	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	8,897.75

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)
46	ES Performance Optimization	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	(185.97)
47	ES Performance Optimization Total				\$ 75,894.90
48	ES VP Energy Supply	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,237.66
49	ES VP Energy Supply	500 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(43.76)
50	ES VP Energy Supply	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	497.15
51	ES VP Energy Supply	546 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(15.54)
52	ES VP Energy Supply Total				\$ 2,675.50
53	ES VP Operations	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 2,708.28
54	ES VP Operations	512 - Maintenance of boiler plant and 546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	808.92
55	ES VP Operations	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	603.31
56	ES VP Operations		3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,027.14
57	ES VP Operations	921 - Office supplies and expenses	Business Area Adjustment	David A. Low	(34.98)
58	ES VP Operations Total				\$ 7,112.67
59	ES Wind	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 1,807.11
60	ES Wind	500 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(1,596.65)

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)
61	ES Wind	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,129.58
62	ES Wind	546 - Operation supervision and engineering	Business Area Adjustment	David A. Low	(427.13)
63	ES Wind	551 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,653.94
64	ES Wind Total				\$ 3,566.85
65	Total Witness David A. Low				\$ 191,468.87
	Amounts may not add or tie to other schedules due to rounding				