

DOCKET NO. 51802

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

**UPDATE TESTIMONY
of
LAWRENCE A. BICK**

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: BickRRUpdate.docx; Total Pages: 51)

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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>
Commission	Public Utility Commission of Texas
MWH	Mega watt Hour
O&M	Opertation and Maintenance
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
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
LAB-RR-U2	Property Services Capital Additions for October 1, 2020 through December 31, 2020 (Filename: LAB-RR-U2.xlsx)
LAB-RR-U3	SPS Administrative and General Rents and Maintenance of General Plant Expenses (Filename: LAB-RR-U3.xlsx)
LAB-RR-U6	Property Services Capital Additions from July 1, 2019 through December 31, 2020 (Filename: LAB-RR-U6.xlsx)
LAB-RR-UA (Updated Test Year)	Summary of XES Expenses to SPS by Affiliate Class and Billing Method (Filename: LAB-RR-UABCD.xlsx)
LAB-RR-UB(CD) (Updated Test Year)	XES Expenses by Affiliate Class, Activity, Billing Method, and FERC Account (Filename: LAB-RR-UABCD.xlsx)
LAB-RR-UC (Updated Test Year)	Exclusions from XES Expenses to SPS by Affiliate Class and FERC Account (Filename: LAB-RR-UABCD.xlsx)
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**UPDATE TESTIMONY
OF
LAWRENCE A. BICK**

I. WITNESS IDENTIFICATION

1

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

3 A. My name is Lawrence A. Bick. My business address is 414 Nicollet Mall,
4 Minneapolis, Minnesota 55401.

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

6 A. I am employed by Xcel Energy Services Inc. (“XES”) as Senior Director, Property
7 and Aviation Services.

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 Lawrence A. Bick who filed direct testimony on behalf of**
12 **SPS in this docket?**

13 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, some of the costs
7 for the period from October 1, 2020 through December 31, 2020 (“Update Period”)
8 were estimates. My assignment in this update testimony is to replace those
9 estimated costs with actual costs.²

10 First, I provide the actual Property Services capital costs for projects placed
11 in service during the Update Period. Attachment LAB-RR-U2 provides the updated
12 actual costs. In addition, my Attachment LAB-RR-U6 provides the actual costs for
13 all Property Services capital additions for the period from July 1, 2019 through
14 December 31, 2020.

15 Second, I support the native costs incurred by SPS during the Updated Test
16 Year. Attachment LAB-RR-U3 replaces the estimated costs that I provided in my
17 direct testimony with actual costs for the Updated Test Year.

18 Third, I support the Aviation & Travel Services, Property Services, and
19 Workforce Relations & Safety affiliate costs. My direct testimony provided actual
20 figures for October and November 2020 and estimated figures for December 2020
21 based on the forecasted budget. In this testimony, I replace the December 2020
22 estimates with actuals. In addition, the October through December 2020 expenses

² For ease of cross-referencing this update testimony with my direct testimony filed on February 8, 2021, the sections and subsections in this update testimony correspond with the original sections and subsections in my direct testimony.

1 have now gone through the full pro forma adjustment review process. Thus, I
2 provide updated figures for those Update Period expenses. My update testimony
3 includes Attachments LAB-RR-UA through LAB-RR-UD in support of the
4 Property Services, Workforce Relations & Safety, and Aviation & Travel Services
5 affiliate costs I support.

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

7 A. **Capital Costs** – The amounts included in Attachment LAB-RR-U2 represent the
8 actual Property Services capital project amounts placed in service during the
9 Update Period. In addition, the amounts included in Attachment LAB-RR-U6
10 represent the actual total company costs for all of the Property Service-related
11 capital projects placed in service during the period from July 1, 2019 through
12 December 31, 2020. For the reasons provided in my direct testimony and
13 attachments and my update testimony and attachments, the Property Services costs
14 are reasonable and necessary, and they were prudently incurred. I recommend the
15 Public Utility Commission of Texas (“Commission”) approve those costs for the
16 reasons discussed in my direct testimony.

17 **Native Costs** – The amounts included in Attachment LAB-RR-U3 represent the
18 reasonable and necessary costs incurred directly by SPS to provide safe and reliable
19 electric service to its Texas retail customers. I recommend that the Commission
20 authorize SPS to recover those costs.

21 **Affiliate Costs** – The estimated Updated Test Year costs for the services of the
22 following affiliate classes that SPS sought to recover at a total company level were:

- 23
- Property Services: \$11,421,377;

- 1 • Workforce & Safety Relations: \$1,448,879; and,
- 2 • Aviation: \$15,750.

3 The actual Updated Test Year costs for the services of the following affiliate classes
4 that SPS seeks to recover at a total company level are:

- 5 • Property Services: \$11,451,121;
- 6 • Workforce & Safety Relations: \$1,331,051; and,
- 7 • Aviation & Travel Services: \$15,549.

8 Please refer to Attachments LAB-RR-UA through LAB-RR-UD. The actual costs
9 are reasonable and necessary for the reasons I provided in this testimony and my
10 direct testimony.

11 **Q. Were Attachments LAB-RR-U2, LAB-RR-U3, LAB-RR-U6, and**
12 **LAB-RR-UA through LAB-RR-UD prepared by you or under your direct**
13 **supervision and control?**

14 A. Yes, as to the project descriptions in Attachment LAB-RR-U2 and LAB-RR-U6.
15 SPS witness Mark P. Moeller and his staff prepared the cost information in
16 Attachment LAB-RR-U2 and Attachment LAB-RR-U6. SPS witness Stephanie N.
17 Niemi and her staff prepared Attachment LAB-RR-U3 based on the cost of service
18 study. SPS witness Ross L. Baumgarten and his staff prepared Attachments
19 LAB-RR-UA through LAB-RR-UD. My staff and I have reviewed all of those
20 attachments, and I believe them to be accurate. Although the information prepared
21 by Mr. Moeller and Mr. Baumgarten is present in these other witnesses'
22 attachments, I have presented this information in the attachments to my update
23 testimony for the convenience of those reviewing it.

1 **III. PROPERTY SERVICES-RELATED CAPITAL PROJECTS**

2 **B. Property Services-Related Capital Projects Placed in Service**
3 **Between October 1, 2020 and December 31, 2020**

4 **Q. Has SPS updated the Property Services-related capital costs for projects**
5 **placed in service between October 1, 2020 and December 31, 2020?**

6 A. Yes. SPS seeks to include in rate base the cost of Property Services capital
7 additions placed in service during the Update Period, and in my direct testimony I
8 included estimated costs for those capital additions expected to be placed in service
9 during the Update Period. Attachment LAB-RR-U2 to this update testimony
10 provides SPS's actual total company costs for the Property Services-related capital
11 projects during the Update Period. Those actual costs are \$9,413,510 (total
12 company).

13 **Q. The actual costs related to Property Services capital additions placed in service**
14 **during the Update Period are significantly higher than the capital additions**
15 **forecasted for the Update Period. What caused that increase?**

16 A. Most of the increase is attributable to the completion of renovations at the Amarillo
17 Operations Center, including replacement of mechanical systems, upgrades of
18 plumbing and electrical systems, updates of space planning and interior finishing,
19 and installation of new furniture and fixtures. SPS had forecasted that those
20 renovations would be completed in early 2021, but SPS was able to complete them
21 before the end of 2020. The early completion of that project caused the Property
22 Services capital additions placed in service during the Update Period to increase by
23 \$8,479,554 (total company). The renovations of the Amarillo Operations Center
24 were reasonable and necessary, and the costs were reasonably incurred.

1 **Q. Are you sponsoring an attachment showing the actual costs for all Property**
2 **Services capital assets placed in service during the eighteen-month period**
3 **from July 1, 2019 through December 31, 2020?**

4 A. Yes. Attachment LAB-RR-U6 lists all of the Property Services capital assets for
5 which SPS seeks a prudence determination in this docket. For the reasons provided
6 in my direct testimony, this update testimony, and the attachments to both pieces
7 of testimony, the costs included in Attachment LAB-RR-U6 are reasonable and
8 necessary, and they were prudently incurred. Therefore, they should be included
9 in rate base.

1 **IV. UPDATED NATIVE COSTS**

2 **Q. Are you updating the estimated native operation and maintenance (“O&M”)**
3 **costs for the Updated Test Year with actual costs?**

4 A. Yes. Attachment LAB-RR-U3 contains the actual native O&M costs that SPS
5 incurred during the Updated Test Year. Because those costs were incurred to
6 provide safe and reliable electrical service to SPS customers, the costs were
7 reasonable and necessary. I therefore recommend that the Commission authorize
8 SPS to recover those costs.

1 **V. UPDATED AFFILIATE EXPENSES FOR THE PROPERTY**
2 **SERVICES CLASS OF SERVICES**

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

5 **Q. What amount of Updated Test Year XES charges does SPS request for the**
6 **Property Services affiliate class?**

7 A. Table LAB-RR-U1 summarizes the actual Updated Test Year XES charges for the
8 Property Services affiliate class.

9 **Table LAB-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
Property Services	\$77,483,478	\$11,451,121	100%	0%

10 **Q. Please describe the updated attachments that support the information**
11 **provided on Table LAB-RR-U1.**

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

³ **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 LAB-RR-UA. **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 Property Services affiliate class?**

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

3 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
4 **Property Services affiliate class?**

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

11 **Q. Attachment LAB-RR-UD shows that you sponsor pro forma adjustments for**
12 **expenses for the Property Services affiliate class during the Updated Test Year**
13 **that result in a net decrease for the Property Services affiliate class of \$35.54.**
14 **Please explain the adjustments.**

15 A. The adjustments I sponsor remove costs that are not recoverable from SPS
16 customers.

17 **C. The Property Services Class of Services Is Provided at a**
18 **Reasonable Cost**

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

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

2. *Cost Trends*

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

A. Table LAB-RR-U2 shows the actual per book affiliate charges (Column I on Attachment LAB-RR-UA) from XES to SPS for the services grouped in the Property Services affiliate class:

Table LAB-RR-U2

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Property Services	\$11,269,181	\$12,522,629	\$11,559,883	\$11,410,583	\$11,440,403

3. *Staffing Trends*

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

A. Table LAB-RR-U3 shows the average end-of-month staffing levels for the Property Services class of services.

Table LAB-RR-U3

	Average of End-of-Month Headcount				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Property Services	33	31	32	31	31

- 1 **D. The Costs for the Property Services Class of Services are Priced in**
2 **a Fair Manner**
- 3 **Q. Have any of the predominant allocation methods for the Property Services**
4 **affiliate class O&M expenses changed?**
- 5 **A. No. All of the requested XES charges to SPS for this class were charged using**
6 **Direct Billing (\$11,451,120.71).**

1 **VI. UPDATED AFFILIATE EXPENSES FOR THE WORKFORCE**
2 **RELATIONS & SAFETY CLASS OF SERVICES**

3 **A. Summary of Affiliate Expenses for the Workforce Relations &**
4 **Safety Class of Services**

5 **Q. What amount of Updated Test Year XES charges does SPS request for the**
6 **Workforce Relations & Safety affiliate class?**

7 A. Table LAB-RR-U4 summarizes the actual Updated Test Year XES charges for the
8 Workforce Relations & Safety affiliate class.

9 **Table LAB-RR-U4**

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Workforce Relations & Safety	\$8,703,888	\$1,331,051	56.83%	43.17%

10 **Q. Please describe the updated attachments that support the information**
11 **provided on Table LAB-RR-U4.**

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

17 **Q. Are there updated exclusions for the Workforce Relations & Safety affiliate**
18 **class?**

19 A. Yes. The actual exclusions appear on Attachment LAB-RR-UC.

1 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
2 **Workforce Relations & Safety 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 LAB-RR-UA, Column J, and on Attachment
6 LAB-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 LAB-RR-UD.

9 **Q. Attachment LAB-RR-UD shows that you sponsor pro forma adjustments for**
10 **expenses for the Workforce Relations & Safety affiliate class during the**
11 **Updated Test Year that result in a net decrease for the Workforce Relations**
12 **& Safety affiliate class of \$218.28. Please explain the adjustments.**

13 A. The adjustments that I sponsor remove costs that should not be recovered from SPS
14 customers.

15 **C. The Workforce Relations & Safety Class of Services are Provided**
16 **at a Reasonable Cost**

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

18 A. In my direct testimony, I estimated several numbers for the Update Period. In this
19 update testimony, I replace those estimates with actual numbers, and I explain that
20 the actual costs for the Workforce Relations & Safety affiliate class are reasonable.

21 *I. Additional Evidence*

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

24 A. Yes. Of the Updated Test Year costs for the Workforce Relations & Safety class,
25 95% are compensation and benefits costs for XES personnel. SPS witnesses

Michael P. Deselich and Richard R. 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 Workforce Relations & Safety class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table LAB-RR-U5 shows the actual per book affiliate charges (Column I on Attachment LAB-RR-UA) from XES to SPS for the services grouped in the Workforce Relations & Safety affiliate class:

Table LAB-RR-U5

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Workforce Relations & Safety	\$1,401,360	\$1,267,672	\$1,268,865	\$1,441,027	\$1,325,555

4. Staffing Trends

Q. Please provide the staffing levels for the Workforce Relations & Safety class of services for the three years preceding the Updated Test Year and for the Updated Test Year.

A. Table LAB-RR-U6 shows the average end-of-month staffing levels for the Workforce Relations & Safety class of services.

1

Table LAB-RR-U6

	Average of End-of-Month Headcount				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Workforce Relations & Safety	83	75	74	74	74

2 **D. The Costs for the Workforce Relations & Safety Class of Services**
3 **are Priced in a Fair Manner**

4 **Q. Have any of the predominant allocation methods for the Workforce Relations**
5 **& Safety Class of Services affiliate class O&M expenses changed?**

6 A. Yes. One allocation method used for the estimates, Megawatt Hour (“MWH”) Generation, was not used in the allocation of actual costs. The other predominant
7 allocation methods have remained the same, but the percentages and amounts have
8 changed as follows:
9

10

Table LAB-RR-U7

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	53.71% / \$778,260.03	56.83% / \$756,372.01
Number of Employees	33.05% / \$478,877.18	30.28% / \$403,103.30
Assets, Revenue, and Number of Employees	9.84% / \$142,598.21	11.32% / \$150,676.01
Megawatt hour (“MWH”) Generation	1.98% / \$28,625.51	
Number of Customers	1.39% / \$20,077.45	1.57% / \$20,899.43

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Q. What amount of Updated Test Year XES charges does SPS request for the Aviation & Travel Services affiliate class?

Table LAB-RR-U8

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Aviation & Travel Services	\$4,284,529	\$15,549	0%	100%

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

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

1 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
2 **Aviation & Travel Services 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 LAB-RR-UA, Column J, and on Attachment
6 LAB-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 LAB-RR-UD.

9 **Q. Attachment LAB-RR-UD shows that you sponsor pro forma adjustments for**
10 **expenses for the Aviation & Travel Services affiliate class during the Updated**
11 **Test Year that result in a net decrease of \$50.93. Please explain the**
12 **adjustment.**

13 A. The adjustments I sponsor remove costs that should not be recovered from SPS
14 customers.

15 **C. The Aviation & Travel Services 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 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 Aviation & Travel Services affiliate class
21 are reasonable.

1 *I. Cost Trends*

2 **Q. Please quantify the actual per book charges from XES to SPS for the Aviation**
3 **& Travel Services class of services for the three years preceding the Updated**
4 **Test Year and for the Updated Test Year.**

5 A. Table LAB-RR-U9 shows the actual per book affiliate charges (Column I on
6 Attachment LAB-RR-UA) from XES to SPS for the services grouped in the
7 Aviation & Travel Services affiliate class:

8 **Table LAB-RR-U9**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Aviation & Travel Services	\$784,728	\$791,447	\$757,782	\$538,881	\$553,562

9 *2. Staffing Trends*

10 **Q. Please provide the staffing levels for the Aviation & Travel Services class of**
11 **services for the three fiscal years preceding the end of the Updated Test Year**
12 **and the Updated Test Year.**

13 A. The following table shows the average end-of-month staffing levels for the
14 Aviation & Travel Services class of services.

15 **Table LAB-RR-U10**

	Average of End-of-Month Headcount				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Aviation & Travel Services	8	8	8	8	8

1 **D. The Costs for the Aviation & Travel Services Class of Services are**
2 **Priced in a Fair Manner**

3 **Q. Have any of the predominant allocation methods for the Aviation & Travel**
4 **Services affiliate class O&M expenses changed?**

5 **A. No. All of the requested XES charges to SPS for this class were charged using the**
6 **Assets, Revenue, and Number of Employees Allocation Method.**

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

8 **A. Yes.**

AFFIDAVIT

STATE OF MINNESOTA)
)
COUNTY OF HENNEPIN)

LAWRENCE A. BICK, 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.



LAWRENCE A. BICK

Subscribed and sworn to before me this 19th day of March 2021 by Lawrence A. Bick.



Notary Public, State of Minnesota



My Commission Expires: 1/31/2025

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

Property Services Capital Additions
October 1, 2020 through December 31, 2020

(A)	(B)	(C)	(D)	(E-i)	(E-ii)	(E-iii)	(F)
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Oct. 2020 - Dec. 2020)	XES Charges (Included in Column D)	Other Affiliate Charges (Included in Column D)	Parent Description
1	Electric General	Bick	Building & Infrastructure	\$ 8,479,554.23	\$ 48,232.39	\$ -	48,232.39 Amarillo Ops Renovation
2	Electric General	Bick	Building & Infrastructure	284,358.48	122.24	-	122.24 Amarillo Transportation Roof Rple
3	Electric General	Bick	Building & Infrastructure	211,785.38	-	-	- Lubbock Substation Roof Replacement
4	Electric General	Bick	Building & Infrastructure	153,007.10	679.72	-	679.72 Lubbock Ops Liebert Replacement
5	Electric General	Bick	Office Furniture & Equipment	123,188.35	-	-	- Office Furniture and Equipment
6	Electric General	Bick	Tools & Equipment	31,765.43	-	-	- SPS-Legal Drones
7	Electric General	Bick	Building & Infrastructure	23,501.99	-	-	- Amarillo Tech Center Bldg Acquisition
8	Total Electric General			\$ 9,307,160.96	\$ 49,034.35	\$ -	49,034.35
9	Electric Production	Bick	Cyber Security	\$ 106,348.81	\$ 18,854.50	\$ -	18,854.50 Firewall Upgrade
10	Total Electric Production			\$ 106,348.81	\$ 18,854.50	\$ -	18,854.50
11	Grand Total			\$ 9,413,509.77	\$ 67,888.85	\$ -	67,888.85

Southwestern Public Service Company

SPS Administrative and General Rents &
Maintenance of General Plant 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 Administrative and General Rents &
Maintenance of General Plant 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	\$	215,638,099

Southwestern Public Service Company

SPS Administrative and General Rents &
Maintenance of General Plant 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 Administrative and General Rents &
Maintenance of General Plant 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

Property Services Capital Additions
July 1, 2019 through December 31, 2020

(A)	(B)	(C)	(D)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class Witness
1	A.0005014.102.001.001	Office Furn & Equipment - Electric	Electric General Bick
2			
3	D.0001806.080.001.003	Lubbock Overhead Doors	Electric General Bick
4	D.0001806.080.001.004	Lubbock Ops Liebert Rplc	Electric General Bick
5			
6	D.0001810.035.001.002	Amarillo Tower Backup Control Cente	Electric General Bick
7			
8	D.0001810.057.001.002	Amarillo NESC Evidence Storage Faci	Electric General Bick
9			
10	A.0005014.101.001.001	Office Furn & Equipment - Electric	Electric General Bick
11			
12	D.0001810.096.001.001	Amarillo Tech Center Land Acquisitio	Electric General Bick
13			
14	D.0001810.090.001.001	Amarillo Trans Ctr OH Doors Rplc	Electric General Bick
15			
16	D.0001813.026.001.002	Sale & Retire of Clovis Customer Of	Electric General Bick
17			
18	D.0001810.087.001.001	790 Buchanan OH Door Rplc	Electric General Bick
19			
20	A.0006059.488.001.001	Tools & Equipment - Electric - TX	Electric General Bick
21			
22	D.0001810.097.001.001	Amarillo Tech Center Bldg Acquisitio	Electric General Bick

Southwestern Public Service Company

Property Services Capital Additions
July 1, 2019 through December 31, 2020

(A)		(E)	(F)	(G)	(H)
Line No.	WBS Level 4 Number	Project Category	WBS Level 2 Number	WBS Level 2 Description	In-Service Date
1	A.0005014.102.001.001	Office Furniture & Equipment	A.0005014.102	Office Furn & Equipment - Electric	Routine
2			A.0005014.102 Total		
3	D.0001806.080.001.003		D.0001806.080		
4	D.0001806.080.001.004		D.0001806.080		
5			D.0001806.080 Total		
6	D.0001810.035.001.002	Building & Infrastructure	D.0001810.035	Amarillo Tower - Structural	201707
7		Building & Infrastructure	D.0001810.035 Total	Amarillo NESC Evidence Storage Faci	201712
8	D.0001810.057.001.002		D.0001810.057		
9			D.0001810.057 Total		
10	A.0005014.101.001.001	Office Furniture & Equipment	A.0005014.101	Office Furn & Equipment - Electric	Routine
11			A.0005014.101 Total		
12	D.0001810.096.001.001	Building & Infrastructure	D.0001810.096	Amarillo Tech Center Land Acquisitio	202005
13		Building & Infrastructure	D.0001810.096 Total	Amarillo Trans Ctr OH Doors Rplc	201910
14	D.0001810.090.001.001		D.0001810.090		
15			D.0001810.090 Total		
16	D.0001813.026.001.002	Building & Infrastructure	D.0001813.026	Clovis SC Reno & Consolid - Ba	202004
17		Building & Infrastructure	D.0001813.026 Total	790 Buchanan OH Door Rplc	201910
18	D.0001810.087.001.001		D.0001810.087		
19			D.0001810.087 Total		
20	A.0006059.488.001.001	Tools & Equipment	A.0006059.488	Tools & Equipment - Electric - TX	Routine
21			A.0006059.488 Total		
22	D.0001810.097.001.001	Building & Infrastructure	D.0001810.097	Amarillo Tech Center Bldg Acquisitio	202005

Southwestern Public Service Company

Property Services Capital Additions
July 1, 2019 through December 31, 2020

	(A)	(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	Additions (Jul 2019 Dec 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
1	A.0005014.102.001.001	\$ 12,832.30	\$ -	\$ -	\$ -	12,832.30
2		12,832.30	-	-	-	12,832.30
3	D.0001806.080.001.003	53,037.23	-	-	-	53,037.23
4	D.0001806.080.001.004	153,007.10	679.72	-	679.72	152,327.38
5		206,044.33	679.72	-	679.72	205,364.61
6	D.0001810.035.001.002	(4,063.66)	(1,056.55)	-	(1,056.55)	(3,007.11)
7		(4,063.66)	(1,056.55)	-	(1,056.55)	(3,007.11)
8	D.0001810.057.001.002	682.25	-	-	-	682.25
9		682.25	-	-	-	682.25
10	A.0005014.101.001.001	938,089.40	967.55	-	967.55	937,121.85
11		938,089.40	967.55	-	967.55	937,121.85
12	D.0001810.096.001.001	2,007,639.53	-	-	-	2,007,639.53
13		2,007,639.53	-	-	-	2,007,639.53
14	D.0001810.090.001.001	38,441.33	-	-	-	38,441.33
15		38,441.33	-	-	-	38,441.33
16	D.0001813.026.001.002	2,401.68	-	-	-	2,401.68
17		2,401.68	-	-	-	2,401.68
18	D.0001810.087.001.001	55,177.19	-	-	-	55,177.19
19		55,177.19	-	-	-	55,177.19
20	A.0006059.488.001.001	216,672.32	-	-	-	216,672.32
21		216,672.32	-	-	-	216,672.32
22	D.0001810.097.001.001	6,083,272.17	-	-	-	6,083,272.17

Southwestern Public Service Company

Property Services Capital Additions
July 1, 2019 through December 31, 2020

	(A)	(B)	(C)	(D)
Line No.	WBS Level 4 Number	WBS Level 4 Description	Asset Class	Witness
23	D.0001834.051.001.002	Lubbock Substation Roof	Electric General	Bick
25				
26	D.0001834.050.001.002	Amarillo Transportation Roof Rplc	Electric General	Bick
27				
28	A.0001727.004.001.002	COS-CAP-UAS-SPS-Common-Legal	Electric General	Bick
29				
30	D.0001813.023.001.003	Amarillo Ops Renovation	Electric General	Bick
31				
32			Total Electric General	
33	A.0001545.134.001.002	CHC0 - Firewall Upgrade	Electric Production	Bick
34				
35	A.0001586.323.001.002	ION0 - Firewall Upgrade	Electric Production	Bick
36				
37	A.0001529.107.001.002	MAD0 - Firewall Upgrade	Electric Production	Bick
38				
39	A.0001555.450.001.002	TOL0 - Firewall Upgrade	Electric Production	Bick
40				
41	A.0001534.218.001.002	PLX0 - Firewall Upgrade	Electric Production	Bick
42				
43			Total Electric Producti	
44			Grand Total	

Southwestern Public Service Company

Property Services Capital Additions
July 1, 2019 through December 31, 2020

(A)		(E)	(F)	(G)	(H)
Line No.	WBS Level 4 Number	Project Category	WBS Level 2 Number	WBS Level 2 Description	In-Service Date
23			D.0001810.097 Total		
24	D.0001834.051.001.002	Building & Infrastructure	D.0001834.051	Lubbock Substation Roof	202011
25			D.0001834.051 Total		
26	D.0001834.050.001.002	Building & Infrastructure	D.0001834.050	Amarillo Transportation Roof Rple	202012
27			D.0001834.050 Total		
28	A.0001727.004.001.002	Tools & Equipment	A.0001727.004	COS-CAP-UAS-SPS-TX-Electric	202012
29			A.0001727.004 Total		
30	D.0001813.023.001.003	Building & Infrastructure	D.0001813.023	Amarillo Ops Center Renovation	202012
31			D.0001813.023 Total		
32					
33	A.0001545.134.001.002	Cyber Security	A.0001545.134	CHC0 OTS - Security Monitor and Log	202012
34			A.0001545.134 Total		
35	A.0001586.323.001.002	Cyber Security	A.0001586.323	ION0 OTS - Security Monitor and Log	202012
36			A.0001586.323 Total		
37	A.0001529.107.001.002	Cyber Security	A.0001529.107	MAD0 OTS - Security Monitor and Log	202012
38			A.0001529.107 Total		
39	A.0001555.450.001.002	Cyber Security	A.0001555.450	TOL0 OTS - Security Monitor and Log	202012
40			A.0001555.450 Total		
41	A.0001534.218.001.002	Cyber Security	A.0001534.218	PLX0 OTS - Security Monitor and Log	202012
42			A.0001534.218 Total		
43					
44					

Southwestern Public Service Company

Property Services Capital Additions

July 1, 2019 through December 31, 2020

(A)		(I)	(J)	(K)	(L)	(M)
Line No.	WBS Level 4 Number	Additions (Jul 2019 - Dec 2020)	XES Charges (Included in Column I)	Other Affiliate Charges (Included in Column I)	Total Affiliate Charges (Included in Column I)	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)
23		6,083,272.17	-	-	-	6,083,272.17
24	D.0001834.051.001.002	211,785.38	-	-	-	211,785.38
25		211,785.38	-	-	-	211,785.38
26	D.0001834.050.001.002	284,358.48	122.24	-	122.24	284,236.24
27		284,358.48	122.24	-	122.24	284,236.24
28	A.0001727.004.001.002	31,765.43	-	-	-	31,765.43
29		31,765.43	-	-	-	31,765.43
30	D.0001813.023.001.003	8,479,554.23	48,232.39	-	48,232.39	8,431,321.84
31		8,479,554.23	48,232.39	-	48,232.39	8,431,321.84
32		\$ 18,564,652.36	\$ 48,945.35	\$ -	\$ 48,945.35	\$ 18,515,707.01
33	A.0001545.134.001.002	\$ 19,871.00	\$ 3,008.13	\$ -	\$ 3,008.13	\$ 16,862.87
34		19,871.00	3,008.13	-	3,008.13	16,862.87
35	A.0001586.323.001.002	21,586.22	4,008.79	-	4,008.79	17,577.43
36		21,586.22	4,008.79	-	4,008.79	17,577.43
37	A.0001529.107.001.002	21,785.19	2,441.34	-	2,441.34	19,343.85
38		21,785.19	2,441.34	-	2,441.34	19,343.85
39	A.0001555.450.001.002	20,911.96	4,384.74	-	4,384.74	16,527.22
40		20,911.96	4,384.74	-	4,384.74	16,527.22
41	A.0001534.218.001.002	22,194.44	5,011.50	-	5,011.50	17,182.94
42		22,194.44	5,011.50	-	5,011.50	17,182.94
43		\$ 106,348.81	\$ 18,854.50	\$ -	\$ 18,854.50	\$ 87,494.31
44		\$ 18,671,001.17	\$ 67,799.85	\$ -	\$ 67,799.85	\$ 18,603,201.32

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	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%
2	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%
3	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%
4	Property Services	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of Employees	2.76	2.44	0.32	-	0.32	-	0.32	0.00%
5	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%
6	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%
7	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%
8	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%
9	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%
10	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%
11	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%
12	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%
13	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%
14	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%
15	Property Services	200076 - Xcel Foundation	Assets/Revenue/No. of Employees	0.27	0.24	0.03	-	0.03	(0.03)	-	0.00%
16	Property Services	200077 - Branding	Assets/Revenue/No. of Employees	245.43	213.63	31.80	-	31.80	0.02	31.82	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 Forms	Requested Amount (Total Company)	% of Class Charges
17	Property Services	200078 - Governmental Affairs	Assets/Revenue/No. of Employees	1.43	1.26	0.17	-	0.17	-	0.17	0.00%
18	Property Services	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	232,438.71	202,242.78	30,195.93	(30,195.93)	-	-	-	0.00%
19	Property Services	200086 - Legal & Claims Services	Assets/Revenue/No. of Employees	1.03	0.90	0.13	-	0.13	-	0.13	0.00%
20	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%
21	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%
22	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%
23	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%
24	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%
25	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%
26	Property Services	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of Employees	1.42	1.00	0.42	-	0.42	-	0.42	0.00%
27	Property Services	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of Employees	16.83	16.83	-	-	-	-	-	0.00%
28	Property Services	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of Employees	0.54	0.54	-	-	-	-	-	0.00%
29	Property Services	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Enabled Meters	18.41	18.41	-	-	-	-	-	0.00%
30	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%
31	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%
32	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%

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
33	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%
34	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%
35	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%
36	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%
37	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%
38	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%
39	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%
40	Property Services	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	86.97	86.97	-	-	-	-	-	0.00%
41	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%

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
42	Property Services	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	54.88	54.88	-	-	-	-	-	0.00%
43	Property Services	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	6.94	6.94	-	-	-	-	-	0.00%
44	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%
45	Property Services	200132 - Payment and Reporting	Invoice Transactions	91.20	82.15	9.05	-	9.05	0.00	9.05	0.00%
46	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%
47	Property Services	200135 - Energy Supply Business Resources	MWH Generation	0.44	0.33	0.11	-	0.11	-	0.11	0.00%
48	Property Services	200136 - Energy Markets - Fuel	MWH Generation	5.23	4.01	1.22	-	1.22	0.00	1.22	0.00%
49	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%
50	Property Services	200147 - Business Objects	No. of Business Objects Users	18.06	16.64	1.42	-	1.42	-	1.42	0.00%
51	Property Services	200148 - Business Systems	No. of Computers	2,797.38	2,420.30	377.08	-	377.08	0.25	377.33	0.00%
52	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%
53	Property Services	200152 - Customer Care 902	No. of Customers	393.52	366.40	27.12	-	27.12	0.02	27.14	0.00%
54	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%
55	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%

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 Formas	Requested Amount (Total Company)	% of Class Charges
56	Property Services	200155 - Customer Care FERC 903	No. of Customers	146.43	136.57	9.86	-	9.86	0.00	9.86	0.00%
57	Property Services	200156 - Customer Care FERC 901	No. of Customers	0.09	0.09	-	-	-	-	-	0.00%
58	Property Services	200163 - Employee Communications	No. of Employees	6.69	5.79	0.90	-	0.90	-	0.90	0.00%
59	Property Services	200164 - Payroll	No. of Employees	0.08	0.07	0.01	-	0.01	-	0.01	0.00%
60	Property Services	200165 - Employee Management Systems	No. of Employees	587.87	503.80	84.07	-	84.07	0.05	84.12	0.00%
61	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%
62	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%
63	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%
64	Property Services	200172 - Network	Phones/ Radios/ Computers	1,056.09	917.03	139.06	-	139.06	0.09	139.15	0.00%
65	Property Services	200176 - Marketing & Sales	Revenue	610.88	516.77	94.11	-	94.11	0.06	94.17	0.00%
66	Property Services	200177 - Rates & Regulation - Electric	Revenue	20.89	16.77	4.12	-	4.12	0.00	4.12	0.00%
67	Property Services	200178 - Rates & Regulation	Revenue	12.63	10.13	2.50	-	2.50	0.00	2.50	0.00%
68	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%
69	Property Services	200181 - Energy Supply Environmental Policy & Services	Electric Production Plant/ Electric Transmission Plant/ Gas Transmission Plant/ Gas Distribution Plant	35.91	30.43	5.48	-	5.48	0.00	5.48	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
70	Property Services	200184 - PowerPlan	Total Plant	0.30	0.27	0.03	-	0.03	-	0.03	0.00%
71	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%
72	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%
73	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%
74	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%
75	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%
76	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%
77	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%
78	Total Witness Lawrence A. Bick			\$ 90,471,895.41	\$ 77,083,460.96	\$ 13,388,434.45	\$ (68,915.17)	\$ 13,319,519.28	\$ (521,798.96)	\$ 12,797,720.32	
	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

Lawrence A. Bick

Docket No. 51802

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

LAB-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) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Exclusions	(E) Exclusions (Total Company)
1	Aviation & Travel Services	426.5 - Other Deductions	Below the Line	\$ 108.72
2	Aviation & Travel Services Total			\$ 108.72
3	Property Services	417.1 - Expenses of nonutility operations	Below the Line	\$ (1,897.70)
4	Property Services	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(36,525.54)
5	Property Services Total			\$ (38,423.24)
6	Workforce Relations & Safety	426.1 - Donations	Below the Line	\$ (30,450.39)
7	Workforce Relations & Safety	426.5 - Other Deductions	Below the Line	(150.26)
8	Workforce Relations & Safety Total			\$ (30,600.65)
9	Total Witness Lawrence A. Bick			\$ (68,915.17)

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	Property Services	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 0.01
11	Property Services	501 - Fuel	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.01
12	Property Services	502 - Steam expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.29
13	Property Services	505 - Electric expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.12
14	Property Services	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	3,899.74
15	Property Services	506 - Miscellaneous steam power expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2.36)

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)
16	Property Services	506 - Miscellaneous steam power expenses	Business Area Adjustment	Lawrence A. Bick	(13.25)
17	Property Services	510 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.05
18	Property Services	511 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.91
19	Property Services	511 - Maintenance of structures	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
20	Property Services	512 - Maintenance of boiler plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	4.31
21	Property Services	512 - Maintenance of boiler plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
22	Property Services	512 - Maintenance of boiler plant	Business Area Adjustment	Lawrence A. Bick	(0.01)
23	Property Services	513 - Maintenance of electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.86
24	Property Services	513 - Maintenance of electric plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
25	Property Services	514 - Maintenance of miscellaneous steam plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.22
26	Property Services	514 - Maintenance of miscellaneous steam plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
27	Property Services	548 - Generation Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
28	Property Services	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	399.70
29	Property Services	549 - Miscellaneous other power generation expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.22)
30	Property Services	549 - Miscellaneous other power generation expenses	Business Area Adjustment	Lawrence A. Bick	(1.30)

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)
31	Property Services	552 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.06
32	Property Services	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.21
33	Property Services	554 - Maintenance of miscellaneous other power generation plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.18
34	Property Services	557 - Other expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
35	Property Services	557 - Other expenses	SIP Expense	Michael P. Deselich	0.01
36	Property Services	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.26
37	Property Services	560 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
38	Property Services	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.02
39	Property Services	561.5 - Reliability planning and standards development	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
40	Property Services	561.6 - Transmission service studies	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
41	Property Services	562 - Station expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.25
42	Property Services	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,743.84
43	Property Services	566 - Miscellaneous transmission expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1.03)
44	Property Services	566 - Miscellaneous transmission expenses	Business Area Adjustment	Lawrence A. Bick	(6.09)

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)
45	Property Services	570 - Maintenance of station equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.45
46	Property Services	570 - Maintenance of station equipment	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
47	Property Services	571 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.06
48	Property Services	575.1 - Operation Supervision	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	45.26
49	Property Services	575.1 - Operation Supervision	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.03)
50	Property Services	575.1 - Operation Supervision	Business Area Adjustment	Lawrence A. Bick	(0.16)
51	Property Services	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.54
52	Property Services	580 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
53	Property Services	581 - Load dispatching	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
54	Property Services	582 - Distribution Operation Station Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	7.35
55	Property Services	582 - Distribution Operation Station Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
56	Property Services	582 - Distribution Operation Station Expenses	Business Area Adjustment	Lawrence A. Bick	(0.03)
57	Property Services	583 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.15
58	Property Services	584 - Underground Line Expense	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.02
59	Property Services	585 - Street Lighting and Signal System Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.05

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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)
60	Property Services	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.12
61	Property Services	586 - Meter expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
62	Property Services	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,513.18
63	Property Services	588 - Miscellaneous distribution expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1.47)
64	Property Services	588 - Miscellaneous distribution expenses	Business Area Adjustment	Lawrence A. Bick	(8.64)
65	Property Services	592 - Distribution Maintenance of Station Equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.07
66	Property Services	593 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.51
67	Property Services	594 - Maintenance of Underground Lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.01
68	Property Services	596 - Maintenance of Street Lighting and Signal Systems	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.19
69	Property Services	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	7.11
70	Property Services	902 - Meter reading expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
71	Property Services	902 - Meter reading expenses	Business Area Adjustment	Lawrence A. Bick	(0.02)
72	Property Services	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.23
73	Property Services	905 - Miscellaneous Customer Accounts Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	386.27
74	Property Services	905 - Miscellaneous Customer Accounts Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.24)

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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)
75	Property Services	905 - Miscellaneous Customer Accounts Expenses	Business Area Adjustment	Lawrence A. Bick	(1.03)
76	Property Services	908 - Customer assistance expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.02
77	Property Services	910 - Miscellaneous customer service and informational expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	217.01
78	Property Services	910 - Miscellaneous customer service and informational expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.12)
79	Property Services	910 - Miscellaneous customer service and informational expenses	Business Area Adjustment	Lawrence A. Bick	(0.82)
80	Property Services	912 - Sales Demo & Sales	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.04
81	Property Services	916 - Miscellaneous Sales Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	21.81
82	Property Services	916 - Miscellaneous Sales Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.02)
83	Property Services	916 - Miscellaneous Sales Expenses	Business Area Adjustment	Lawrence A. Bick	(0.04)
84	Property Services	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1,497.61
85	Property Services	920 - Administrative and general salaries	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.74)
86	Property Services	921 - Office supplies and expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.72
87	Property Services	921 - Office supplies and expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
88	Property Services	921 - Office supplies and expenses	Business Area Adjustment	Lawrence A. Bick	(4.15)
89	Property Services	926 - Employee pensions and benefits	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.02

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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 Formas	(E) Sponsor	(F) Pro Formas (Total Company)
90	Property Services	928 - Regulatory Commission Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.06
91	Property Services	930.2 - Miscellaneous general expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
92	Property Services	931 - Rents	Foundation	William A. Grant	(0.03)
93	Property Services Total				\$ 10,718.12
94	Workforce Relations & Safety	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 5,396.75
95	Workforce Relations & Safety	909 - Customer Service Instructional Advertising	Advertising	Stephanie N. Niemi	(31,116.78)
96	Workforce Relations & Safety	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	31,434.14
97	Workforce Relations & Safety	921 - Office supplies and expenses	Business Area Adjustment	Lawrence A. Bick	(218.28)
98	Workforce Relations & Safety Total				\$ 5,495.83
99	Total Witness Lawrence A. Bick				\$ (521,798.96)
	Amounts may not add or tie to other schedules due to rounding				