

**DOCKET NO. 51802**

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

**UPDATE TESTIMONY  
of  
JEFF R. LYNG**

*on behalf of*

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

*(Filename: LyngRRUpdate.docx; Total Pages: 23)*

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<sup>1</sup> 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**

<b><u>Acronym/Defined Term</u></b>	<b><u>Meaning</u></b>
SPS	Southwestern Public Service Company, a New Mexico corporation
Total Company or total company	Total SPS (before any jurisdictional allocation)
Update Period	October 1, 2020 through December 31, 2020
Updated Test Year	January 1, 2020 through December 31, 2020
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

## LIST OF ATTACHMENTS

<b><u>Attachment</u></b>	<b><u>Description</u></b>
JRL-RR-UA (Updated Test Year)	Summary of XES Expenses to SPS by Affiliate Class and Billing Method (Filename: JRL-RR-UABCD.xlsx)
JRL-RR-UB(CD) (Updated Test Year)	XES Expenses by Affiliate Class, Activity, Billing Method, and FERC Account (Filename: JRL-RR-UABCD.xlsx)
JRL-RR-UC (Updated Test Year)	Exclusions from XES Expenses to SPS by Affiliate Class and FERC Account (Filename: JRL-RR-UABCD.xlsx)
JRL-RR-UD (Updated Test Year)	Pro Forma Adjustments to XES Expenses by Affiliate Class and FERC Account (Filename: JRL-RR-UABCD.xlsx)

**UPDATE TESTIMONY  
OF  
JEFF R. LYNQ**

**I. WITNESS IDENTIFICATION**

1

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

3   A.     My name is Jeff R Lyng. My business address is 1800 Larimer Street, Denver,  
4           Colorado 80202.

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

6   A.     I am employed by Xcel Energy Services Inc. (“XES”) as the Director of Energy  
7           and Environmental Policy.

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 Jeff R. Lyng who filed direct testimony on behalf of SPS in**  
12          **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. The Updated Test Year is the period from January 1, 2020 through December  
6           31, 2020. Because of the timing of the filing of this case, certain costs for the period  
7           from October 1, 2020 through December 31, 2020 ("Update Period") in my direct  
8           testimony were estimated. My assignment in this update testimony is to replace  
9           those estimated costs with actual costs. The result of this update is that the Updated  
10          Test Year now consists of only actual information, and no estimates. For ease of  
11          cross-referencing this update testimony with my direct testimony filed on February  
12          8, 2021, the sections and subsections in this update testimony correspond with the  
13          original sections and subsections in my direct testimony.

14                 Regarding the affiliate costs I support, my direct testimony provided actual  
15                 figures for October and November 2020 and estimated figures for December 2020  
16                 based on the forecasted budget. In this testimony, I replace the December 2020  
17                 estimates with actuals. In addition, the October through December 2020 expenses  
18                 have now gone through the full pro forma adjustment review process. Thus, I  
19                 provide updated figures for those Update Period expenses. My update testimony  
20                 includes Attachments JRL-RR-UA through JRL-RR-UD in support of the Policy  
21                 & Regulatory Compliance and Corporate Strategy & Communication affiliate costs  
22                 I support.

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

2    A.    ***Affiliate Costs*** – For the two affiliate classes I sponsor, the estimated Updated Test  
3           Year costs that SPS sought to recover (total SPS before jurisdictional allocations,  
4           or “total company”) were:

- 5           • Policy & Regulatory Compliance - \$793,200
- 6           • Corporate Strategy & Communication - \$664,358

7           The actual Updated Test Year costs for the services of those affiliate classes that  
8           SPS seeks to recover are:

- 9           • Policy & Regulatory Compliance - \$733,490
- 10          • Corporate Strategy and Communication - \$658,730

11   **Q.    Were Attachments JRL-RR-UA through JRL-RR-UD prepared by you or**  
12   **under your direct supervision and control?**

13   A.    Attachments JRL-RR-UA through JRL-RR-UD were prepared as described by SPS  
14           witness Ross L. Baumgarten. My staff and I have reviewed these attachments and  
15           I believe them to be accurate. Although the information I have described is also  
16           present in Mr. Baumgarten’s attachments, I have presented this information in the  
17           attachments to my update testimony for the convenience of those reviewing it.

1                   **III. UPDATED AFFILIATE EXPENSES FOR THE POLICY &**  
2                   **REGULATORY COMPLIANCE CLASS OF SERVICES**

3   **A. Summary of Affiliate Expenses for the Policy & Regulatory**  
4   **Compliance Class of Services**

5   **Q.     What is the dollar amount of the Updated Test Year XES charges that SPS**  
6           **requests, on a total company basis, for the Policy & Regulatory Compliance**  
7           **affiliate class?**

8   **A.     The following table summarizes the dollar amount of the actual Updated Test Year**  
9           **XES charges for the Policy & Regulatory Compliance affiliate class.**

10                                   **Table JRL-RR-U1<sup>2</sup>**

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Policy & Regulatory Compliance	\$5,094,634	\$733,490	18.46%	81.54%

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

13   **A.     Attachments JRL-RR-UA through JRL-RR-UD present the updated information**  
14           **about the requested SPS affiliate expenses for the Policy & Regulatory Compliance**  
15           **affiliate class. The detailed descriptions for Attachments JRL-RR-A through**  
16           **JRL-RR-D that were provided in my direct testimony remain applicable to these**  
17           **updated attachments.**

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<sup>2</sup> **Total XES Class Expenses** is the Dollar amount of total Updated Test Year expenses that XES charged to all Xcel Energy Inc. (“Xcel Energy”) companies for the services provided by this affiliate class. This is the amount from Column E in Attachment JRL-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 Policy & Regulatory Compliance affiliate**  
2       **class?**
- 3    A.    Yes. The actual exclusions are provided on Attachment JRL-RR-UC.
- 4   **Q.    Are there updated pro forma adjustments to SPS's per book expenses for the**  
5       **Policy & Regulatory Compliance 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 JRL-RR-UA, Column J, and on Attachment  
9       JRL-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 JRL-RR-UD.
- 12   **Q.    Attachment JRL-RR-UD shows that you sponsor pro forma adjustments for**  
13       **expenses for the Policy & Regulatory Compliance affiliate class during the**  
14       **Updated Test Year that result in a net decrease for the Policy & Regulatory**  
15       **Compliance affiliate class of \$625.85. Please explain the adjustments.**
- 16    A.    The adjustments that I sponsor decrease SPS's requested costs and are for costs not  
17       benefitting SPS, such as alcohol, employee life events, and recognition expenses.
- 18   **C.    The Policy & Regulatory Compliance Class of Services are**  
19       **Provided at a Reasonable Cost**
- 20   **Q.    What is the purpose of this section of your update testimony?**
- 21    A.    In this section of my direct testimony, several numbers were based on estimates for  
22       the Update Period. In this update testimony, I replace those estimates with actual  
23       numbers, and explain that the actual costs for the Policy & Regulatory Compliance  
24       affiliate class are reasonable.

1 *I. 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 Policy & Regulatory Compliance class,  
5 90.82% 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 Policy &**  
10 **Regulatory Compliance class of services for the three years preceding the**  
11 **Updated Test Year and for the Updated Test Year.**

12 A. Table JRL-RR-U2 shows the actual per book affiliate charges for the years from  
13 2017-2019 and for the Updated Test Year. Those charges also appear on Column  
14 I on Attachment JRL-RR-UA.

15 **Table JRL-RR-U2**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Policy & Regulatory Compliance	\$835,702	\$713,927	\$638,111	\$773,464	\$714,718

4. *Staffing Trends*

**Q. Please provide the staffing levels for the Policy & Regulatory Compliance class of services for the three years preceding the Updated Test Year and for the Updated Test Year.**

A. Table JRL-RR-U3 shows the average end-of-month staffing levels for the Policy & Regulatory Compliance class of services.

**Table JRL-RR-U3**

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Policy & Regulatory Compliance	30	28	27	27	27

**D. The Costs for the Policy & Regulatory Compliance Class of Services are Priced in a Fair Manner**

**Q. Have any of the predominant allocation methods for the Policy & Regulatory Compliance affiliate operation and maintenance expenses changed?**

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

**Table JRL-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
Revenue	57.56% / \$456,565	57.36% / \$420,741
Assets, Revenue, and Number of Employees	26.05% / \$206,635	24.18% / \$177,336
Direct Billing	16.39% / \$130,001	18.46% / \$135,413

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		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Corporate Strategy & Communication	\$5,431,746	\$658,730	17.37%	82.63%

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

9   **Q.     Attachment JRL-RR-UD shows that you sponsor pro forma adjustments for**  
10       **expenses for the Corporate Strategy & Communication affiliate class during**  
11       **the Updated Test Year that result in a net decrease for the Corporate Strategy**  
12       **& Communication affiliate class of \$797.59. Please explain the adjustments.**

13  A.    The adjustments that I sponsor decrease SPS's requested costs and are for costs not  
14       benefitting SPS, such as alcohol, employee life events, and recognition expenses.

15  **C.     The Corporate Strategy & Communication Class of Services are**  
16       **Provided at a Reasonable Cost**

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

18  A.    In this section of my direct testimony, several numbers were based on estimates for  
19       the Update Period. In this update testimony, I replace those estimates with actual  
20       numbers, and explain that the actual costs for the Corporate Strategy &  
21       Communication affiliate class are reasonable.

1 *I. 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 Corporate Strategy & Communication  
5 class, 85.64% are compensation and benefits costs for XES personnel. SPS  
6 witnesses Michael P. Deselich and Richard R. Schrubbe establish that the level of  
7 Xcel 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**  
10 **Corporate Strategy & Communication class of services for the three years**  
11 **preceding the Updated Test Year and for the Updated Test Year.**

12 A. Table JRL-RR-U6 shows the actual per book affiliate charges for the years from  
13 2017-2019 and for the Updated Test Year. Those charges also appear on Column  
14 I on Attachment JRL-RR-UA.

15 **Table JRL-RR-U6**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Corporate Strategy and Communication	\$502,839	\$551,355	\$580,360	\$647,975	\$643,097

4. *Staffing Trends*

**Q. Please provide the staffing levels for the Corporate Strategy and Communication class of services for the three years preceding the Updated Test Year and for the Updated Test Year.**

**A.** Table JRL-RR-U7 shows the average end-of-month staffing levels for the Corporate Strategy and Communication class of services.

**Table JRL-RR-U7**

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Corporate Strategy and Communication	53	50	50	53	54

**D. The Costs for the Corporate Strategy & Communication Class of Services are Priced in a Fair Manner**

**Q. Have any of the predominant allocation methods for the Corporate Strategy & Communication affiliate operation and maintenance expenses changed?**

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

**Table JRL-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
Assets / Revenue / No. of Employees	57.9% / \$384,703	54.60% / \$359,680
No. of Employees	26.35% / \$175,090	28.03% / \$184,610
Direct	15.73% / \$104,517	17.37% / \$114,392

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

2    **A.**     Yes.

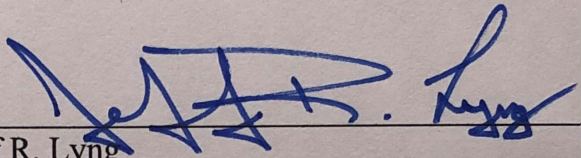


**AFFIDAVIT**


STATE OF COLORADO       )  
  )  
COUNTY OF DENVER       )

JEFF R. LYNG, first being sworn on his oath, states:

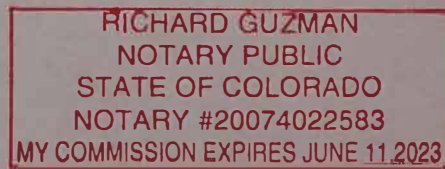
I am the witness identified in the preceding Update Testimony. I have read the Update Testimony and the accompanying attachment(s) and am familiar with the contents. Based upon my personal knowledge, the facts stated in the testimony are true. In addition, in my judgment and based upon my professional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

  
\_\_\_\_\_  
Jeff R. Lyng

Subscribed and sworn to before me this 22<sup>nd</sup> day of March 2021 by JEFF R. LYNG.

  
\_\_\_\_\_  
Notary Public, State of Colorado

My Commission Expires: June 11, 2023



### **CERTIFICATE OF SERVICE**

I certify that on the 25<sup>th</sup> 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

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	Proformas	Requested Amount (Total Company)	% of Class Charges
1	Corporate Strategy and Communication	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 66,137.73	\$ 57,608.54	\$ 8,529.19	\$ -	\$ 8,529.19	\$ 235.78	\$ 8,764.97	1.33%
2	Corporate Strategy and Communication	200072 - Communications - Corporate Governance	Assets/Revenue/No. of Employees	2,528,225.07	2,201,740.09	326,484.98	(237.64)	326,247.34	6,896.40	333,143.74	50.57%
3	Corporate Strategy and Communication	200077 - Branding	Assets/Revenue/No. of Employees	132,082.24	114,947.72	17,134.52	-	17,134.52	485.22	17,619.74	2.67%
4	Corporate Strategy and Communication	200078 - Governmental Affairs	Assets/Revenue/No. of Employees	1,167.30	1,015.86	151.44	-	151.44	-	151.44	0.02%
5	Corporate Strategy and Communication	200163 - Employee Communications	No. of Employees	1,236,607.44	1,056,695.35	179,912.09	-	179,912.09	4,698.34	184,610.43	28.03%
6	Corporate Strategy and Communication	200176 - Marketing & Sales	Revenue	307.86	260.35	47.51	-	47.51	-	47.51	0.01%
7	Corporate Strategy and Communication	Direct	Direct	1,467,217.90	1,356,143.41	111,074.49	-	111,074.49	3,317.51	114,392.00	17.37%
8	<b>Corporate Strategy and Communication Total</b>			<b>\$ 5,431,745.54</b>	<b>\$ 4,788,411.32</b>	<b>\$ 643,334.22</b>	<b>\$ (237.64)</b>	<b>\$ 643,096.58</b>	<b>\$ 15,633.24</b>	<b>\$ 658,729.82</b>	<b>100.00%</b>
9	Policy & Regulatory Compliance	200078 - Governmental Affairs	Assets/Revenue/No. of Employees	\$ 1,687,053.37	\$ 1,468,473.72	\$ 218,579.65	\$ (44,933.54)	\$ 173,646.11	\$ 3,690.05	\$ 177,336.16	24.18%
10	Policy & Regulatory Compliance	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	878,818.35	764,645.76	114,172.59	(114,172.59)	-	-	-	0.00%
11	Policy & Regulatory Compliance	200177 - Rates & Regulation - Electric	Revenue	1,846,488.95	1,436,973.42	409,515.53	(76.03)	409,439.50	11,301.25	420,740.75	57.36%

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC 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
12	Policy & Regulatory Compliance	Direct	Direct	682,273.51	550,640.64	131,632.87	-	131,632.87	3,780.12	135,412.99	18.46%
13	Policy & Regulatory Compliance Total			\$ 5,094,634.18	\$ 4,220,733.54	\$ 873,900.64	\$ (159,182.16)	\$ 714,718.48	\$ 18,771.41	\$ 733,489.89	100.00%
14	Total Witness Jeff R. Lyng			\$ 10,526,379.72	\$ 9,009,144.86	\$ 1,517,234.86	\$ (159,419.80)	\$ 1,357,815.06	\$ 34,404.66	\$ 1,392,219.72	
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**

**Jeffrey L. Lyng**

**Docket No. 51802**

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

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**JRL-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	Corporate Strategy and Communication	426.5 - Other Deductions	Below the Line	\$ (237.64)
2	<b>Corporate Strategy and Communication Total</b>			<u><b>\$ (237.64)</b></u>
3	Policy & Regulatory Compliance	426.1 - Donations	Below the Line	\$ (5,925.91)
4	Policy & Regulatory Compliance	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(152,317.03)
5	Policy & Regulatory Compliance	426.5 - Other Deductions	Below the Line	(939.22)
6	<b>Policy &amp; Regulatory Compliance Total</b>			<u><b>\$ (159,182.16)</b></u>
7	<b>Total Witness Jeff R. Lyng</b>			<u><u><b>\$ (159,419.80)</b></u></u>

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	Corporate Strategy and Communication	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 16,430.83
2	Corporate Strategy and Communication	920 - Administrative and general salaries	Business Area Adjustment	Jeff R. Lyng	(22.14)
3	Corporate Strategy and Communication	921 - Office supplies and expenses	Business Area Adjustment	Jeff R. Lyng	(775.45)
4	<b>Corporate Strategy and Communication Total</b>				<b>\$ 15,633.24</b>
5	Policy & Regulatory Compliance	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	19,397.27
6	Policy & Regulatory Compliance	921 - Office supplies and expenses	Business Area Adjustment	Jeff R. Lyng	(625.85)
7	<b>Policy &amp; Regulatory Compliance Total</b>				<b>\$ 18,771.41</b>
8	<b>Total Witness Jeff R. Lyng</b>				<b>\$ 34,404.66</b>
	Amounts may not add or tie to other schedules due to rounding				