

DOCKET NO. 51802

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

**UPDATE TESTIMONY
of
MICHAEL P. DESELICH**

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: DeselichRRUpdate.doc; Total Pages: 47)

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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>
O&M	Operation and Maintenance
RFP	Rate Filing Package
SPS	Southwestern Public Service Company, a New Mexico corporation
SS	Shared Services
Total Company or total company	Total SPS (before any jurisdictional allocation)
Update Period	October 1, 2020 through December 31, 2020
Updated Test Year	January 1, 2020 through December 31, 2020
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

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

**UPDATE TESTIMONY
OF
MICHAEL P. DESELICH**

I. WITNESS IDENTIFICATION

1

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

3 A. My name is Michael P. Deselich. My business address is 401 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”), the service company
7 subsidiary of Xcel Energy Inc. (“Xcel Energy”) as Compensation Business Partner
8 III.

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

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

12 **Q. Are you the same Michael P. Deselich who filed direct testimony on behalf of**
13 **SPS in this docket?**

14 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 my 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 cost information and no estimates. For ease
11 of cross-referencing this update testimony with my direct testimony filed on
12 February 8, 2021, the sections and subsections in this update testimony correspond
13 with the original sections and subsections in my direct testimony.

14 Regarding the Human Resources, Shared Services (“SS”) Company
15 Benefits, and Enterprise Training classes of affiliate costs I support, my direct
16 testimony provided actual figures for October and November 2020 and estimated
17 figures for December based on the forecasted budget. In this testimony, I replace
18 the December 2020 estimates with actuals. In addition, the October through
19 December 2020 expenses have now gone through the full pro forma adjustment
20 review process. Thus, I provide updated figures for those Update Period expenses.
21 My update testimony includes Attachments MPD-RR-UA through MPD-RR-UD
22 in support of the Human Resources, SS Company Benefits, and Enterprise Training
23 affiliate costs I support.

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

3 A. Yes. The RFP schedules that I sponsor or co-sponsor that are updated in this filing
4 are Schedules G-U1.1 through G-U1.6.

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

6 A. ***Affiliate Costs*** – The estimated Updated Test Year costs for the services of the
7 following affiliate classes that SPS sought to recover (total SPS before
8 jurisdictional allocations, or “Total Company”) were:

- 9 • Human Resources - \$1,778,184
- 10 • SS Company Benefits - \$20,533,554
- 11 • Enterprise Training - \$1,743,473

12
13 The actual Updated Test Year costs for the services of the following affiliate classes
14 that SPS seeks to recover are:

- 15 • Human Resources - \$1,832,677
- 16 • SS Company Benefits - \$23,666,578
- 17 • Enterprise Training - \$1,581,839

18
19 Please refer to Attachments MPD-RR-UA through MPD-RR-UD. In addition to
20 providing updated SPS numbers, those attachments also reflect the total updated
21 XES expenses for the Human Resources, SS Company Benefits, and Enterprise
22 Training affiliate classes. The actual costs are reasonable and necessary for the
23 reasons I provided in my direct testimony.

24 **Q. Were Attachments MPD-RR-UA through MPD-RR-UD prepared by you or**
25 **under your direct supervision and control?**

26 A. Attachments MPD-RR-UA through MPD-RR-UD were prepared as described by
27 SPS witness Ross L. Baumgarten. My staff and I have reviewed these attachments,

1 and I believe them to be accurate. Although the information I have described also
2 is present in Mr. Baumgarten's attachments, I have presented this information in
3 the attachments to my update testimony for the convenience of those reviewing it.

**VII. UPDATED AFFILIATE EXPENSES FOR THE HUMAN
RESOURCES CLASS OF SERVICES**

A. Summary of Affiliate Expenses for the Human Resources Class of Services

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a Total Company basis, for the Human Resources affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Human Resources affiliate class.

Table MPD-RR-U1²

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Human Resources	\$12,400,418	\$1,832,677	5.91%	94.09%

Q. Please describe the updated attachments that support the information provided in Table MPD-RR-U1.

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

Q. Are there updated exclusions for the Human Resources affiliate class?

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

² **Total XES Class Expenses** is the Dollar amount of total Updated Test Year expenses that XES charged to all Xcel Energy companies for the services provided by this affiliate class. This is the amount from Column E in Attachment MPD-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 pro forma adjustments to SPS's per book expenses for the**
2 **Human Resources 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 MPD-RR-UA, Column J, and on Attachment
6 MPD-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 MPD-RR-UD.

9 **Q. Attachment MPD-RR-UD shows that you sponsor pro forma adjustments for**
10 **expenses for the Human Resources affiliate class during the Updated Test**
11 **Year that result in a net decrease for the Human Resources affiliate class of**
12 **\$205.81. Please explain the adjustments.**

13 A. The adjustments that I sponsor remove expenses that are not recoverable from SPS
14 customers.

15 **C. The Human Resources 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 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 Human Resources affiliate class
21 are reasonable.

1 *1. Additional Evidence*

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

4 A. Yes. Of the Updated Test Year costs for the Human Resources class, 83.66% are
5 compensation and benefits costs for XES personnel. For the reasons I addressed in
6 my direct testimony, Xcel Energy's compensation and benefits costs are a
7 reasonable and necessary expense. SPS witness Richard R. Schrubbe also
8 establishes that the level of Xcel Energy's compensation and benefits costs is
9 reasonable and necessary.

10 *2. Cost Trends*

11 **Q. Please state the dollar amounts of the actual charges (per book) from XES to**
12 **SPS for the Human Resources class of services for the three fiscal years**
13 **preceding the end of the Updated Test Year and the charges (per book) for the**
14 **Updated Test Year.**

15 A. The following table shows, for the fiscal years 2017, 2018, and 2019 (calendar
16 years), and for the Updated Test Year, the actual per book affiliate charges (Column
17 I on Attachment MPD-RR-UA) from XES to SPS for the services grouped in the
18 Human Resources affiliate class:

19 **Table MPD-RR-U2**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Human Resources	\$1,657,813	\$1,728,129	\$1,734,671	\$1,719,255	\$1,771,322

3. *Staffing Trends*

Q. Please provide the staffing levels for the Human Resources class of services for the three fiscal years preceding the end of the Updated Test Year and the Updated Test Year.

A. The following table shows, for the fiscal years 2017, 2018, and 2019 (calendar years) and for the Updated Test Year, the average of the end of month staffing levels for the Human Resources class of services.

Table MPD-RR-U3

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Human Resources	118	116	114	113	111

D. The Costs for the Human Resources Class of Services are Priced in a Fair Manner

Q. Have any of the predominant allocation methods for the Human Resources affiliate operation and maintenance (“O&M”) expenses changed?

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

Table MPD-RR-U

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
Number of Employees	83.38% / \$2,932,069	79.64% / \$1,459,587
Assets, Revenue, and Number of Employees	10.97% / \$194,986	14.45% / \$264,796
Direct Billing	5.66% / \$100,597	5.91% / \$108,294

**VIII. UPDATED AFFILIATE EXPENSES FOR THE SS
COMPANY BENEFITS CLASS OF SERVICES**

A. Summary of Affiliate Expenses for the SS Company Benefits Class of Services

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a Total Company basis, for the SS Company Benefits affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the SS Company Benefits affiliate class.

Table MPD-RR-U5

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
SS Company Benefits	\$192,399,012	\$23,666,578	37.51%	62.49%

Q. Please describe the updated attachments that support the information provided on Table MPD-RR-U5.

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

Q. Are there updated exclusions for the SS Company Benefits affiliate class?

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

1 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
2 **SS Company Benefits 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 MPD-RR-UA, Column J, and on Attachment
6 MPD-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 MPD-RR-UD.

9 **Q. Attachment MPD-RR-UD shows that you sponsor or co-sponsor pro forma**
10 **adjustments for expenses for the SS Company Benefits affiliate class during**
11 **the Updated Test Year that result in a net decrease for the SS Company**
12 **Benefits affiliate class of \$4,048,979.92. Please explain the adjustments.**

13 A. The pro forma adjustments that I sponsor or co-sponsor primarily relate to
14 decreasing the Annual Incentive Program expense to target (a reduction of
15 \$178,774.84); removing certain Long-Term Incentive program costs (a reduction
16 of \$4,715,528.93); an adjustment for wage increases (an increase of \$9,165.85);
17 and an adjustment to pension and benefits costs (an increase of \$836,158.00).

18 **C. The SS Company Benefits Class of Services are Provided at a**
19 **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 SS Company Benefits affiliate
24 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 SS Company Benefits class, 82.21%
5 are compensation and benefits costs for XES personnel. My direct testimony
6 establishes that the level of Xcel Energy's compensation and benefits costs is a
7 reasonable and necessary expense. Mr. Schrubbe also establishes that the level of
8 Xcel Energy's compensation and benefits is reasonable and necessary.

9 *2. Cost Trends*

10 **Q. Please state the dollar amounts of the actual charges (per book) from XES to**
11 **SPS for the SS Company Benefits class of services for the three fiscal years**
12 **preceding the end of the Updated Test Year and the charges (per book) for the**
13 **Updated Test Year.**

14 A. The following table shows, for the fiscal years 2017, 2018, and 2019 (calendar
15 years), and for the Updated Test Year, the actual per book affiliate charges (Column
16 I on Attachment MPD-RR-UA) from XES to SPS for the services grouped in the
17 SS Company Benefits affiliate class:

18 **Table MPD-RR-U6**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
SS Company Benefits	\$25,468,578	\$24,390,552	\$26,324,291	\$25,454,443	\$27,733,563

1 **Q. Has the trend in the per book charges over time changed with the replacement**
2 **of the estimated charges with the actual charges for the period of time between**
3 **2018 and the Updated Test Year?**

4 A. Yes. As I explained in my direct testimony, the affiliate charges for the SS
5 Company Benefits class vary from year to year. Initially, the Updated Test Year
6 estimated a decrease in per book charges from 2019; however, the Updated Test
7 Year actual charges reflected an increase from 2019. This variance is to be
8 expected as the SS Company Benefits class includes expenses that fluctuate based
9 on employee healthcare expenses, incentive payments, pension distributions, long-
10 term disability claims, and the like.

11 3. *Staffing Trends*

12 **Q. Please provide the staffing levels for the SS Company Benefits class of services**
13 **for the three fiscal years preceding the end of the Updated Test Year and the**
14 **Updated Test Year.**

15 A. The following table shows, for the fiscal years 2017, 2018, and 2019 (calendar
16 years) and for the Updated Test Year, the average of the end of month staffing
17 levels for the SS Company Benefits class of services.

18 **Table MPD-RR-U7**

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
SS Company Benefits	10	10	11	11	13

D. The Costs for the SS Company Benefits Class of Services are Priced in a Fair Manner

1 **Q. Have any of the predominant allocation methods for the SS Company Benefits**
2 **affiliate O&M expenses changed?**

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

5 **Table MPD-RR-U8**

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Direct	38.97% / \$8,001,841	37.51% / \$8,878,225
Assets / Revenues / No. of Employees	31.91% / \$6,552,362	34.39% / \$8,138,468
No. of Employees	4.97% / \$1,020,500	4.80% / \$1,136,557

**IX. UPDATED AFFILIATE EXPENSES FOR THE ENTERPRISE
TRAINING CLASS OF SERVICES**

A. Summary of Affiliate Expenses for the Enterprise Training Class of Services

Q. What is the dollar amount of the Updated Test Year XES charges that SPS requests, on a Total Company basis, for the Enterprise Training affiliate class?

A. The following table summarizes the dollar amount of the actual Updated Test Year XES charges for the Enterprise Training affiliate class.

Table MPD-RR-U9

		Requested Amount of XES Class Expenses Billed to SPS (Total Company)		
Class of Services	Total XES Class Expenses	Requested Amount	% Direct Billed	% Allocated
Enterprise Training	\$9,076,513	\$1,581,839	65.88%	34.12%

Q. Please describe the updated attachments that support the information provided in Table MPD-RR-U9.

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

Q. Are there updated exclusions for the Enterprise Training affiliate class?

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

1 **Q. Are there updated pro forma adjustments to SPS's per book expenses for the**
2 **Enterprise Training 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
5 forma adjustments are shown on Attachment MPD-RR-UA, Column J, and on
6 Attachment MPD-RR-UB, Column M. The details for the pro forma adjustments,
7 including the witness or witnesses who sponsor each pro forma adjustment, are
8 provided in Attachment MPD-RR-UD.

9 **Q. Attachment MPD-RR-UD shows that you sponsor or co-sponsor pro forma**
10 **adjustments for expenses for the Enterprise Training affiliate class during the**
11 **Updated Test Year result in a net decrease for the Enterprise Training affiliate**
12 **class of \$450.37. Please explain the adjustments.**

13 A. The adjustments that I sponsor or co-sponsor remove expenses that are not
14 recoverable from SPS customers.

15 **C. The Enterprise Training 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 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 Enterprise Training affiliate class
21 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 Enterprise Training class, 80.35% are
5 compensation and benefits costs for XES personnel. For the reasons I addressed in
6 my direct testimony, Xcel Energy's compensation and benefits costs are a
7 reasonable and necessary expense. Mr.Schrubbe also establishes that the level of
8 Xcel Energy's compensation and benefits costs is reasonable and necessary.

9 *2. Cost Trends*

10 **Q. Please state the dollar amounts of the actual charges (per book) from XES to**
11 **SPS for the Enterprise Training class of services for the three fiscal years**
12 **preceding the end of the Updated Test Year and the charges (per book) for the**
13 **Updated Test Year.**

14 A. The following table shows, for the fiscal years 2017, 2018, and 2019 (calendar
15 years), and for the Updated Test Year, the actual per book affiliate charges (Column
16 I on Attachment MPD-RR-UA) from XES to SPS for the services grouped in the
17 Enterprise Training affiliate class:

18 **Table MPD-RR-U10**

	(Per Book) Charges Over Time				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Enterprise Training	\$1,336,470	\$1,331,632	\$1,580,804	\$1,705,864	\$1,545,270

3. *Staffing Trends*

Q. Please provide the staffing levels for the Enterprise Training class of services for the three fiscal years preceding the end of the Updated Test Year and the Updated Test Year.

A. The following table shows, for the fiscal years 2017, 2018, and 2019 (calendar years) and for the Updated Test Year, the average of the end of month staffing levels for the Enterprise Training class of services.

Table MPD-RR-U11

	Average of End of Month # of Staff				
Class of Services	2017	2018	2019	Updated Test Year (Estimated)	Updated Test Year (Actual)
Enterprise Training	64	61	63	74	75

D. The Costs for the Enterprise Training Class of Services are Priced in a Fair Manner

Q. Have any of the predominant allocation methods for the Enterprise Training affiliate O&M expenses changed?

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

Table MPD-RR-U12

Allocation Method	Estimated Percentage of XES charges to SPS/Amount Requested (total company) in Direct Testimony	Actual Percentage of XES charges to SPS/Amount Requested (total company) in Update Filing
Direct	63.81% / \$1,112,517	65.88% / \$1,042,041
No. of Employees	36.16% / \$630,524	34.03% / \$538,248

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

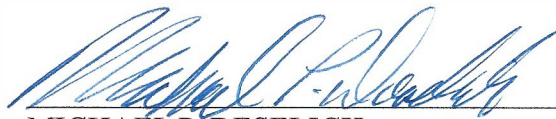
2 **A.** Yes.

AFFIDAVIT

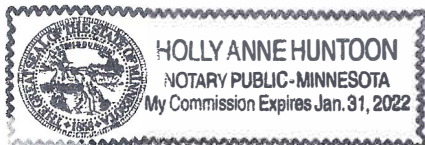
STATE OF MINNESOTA)
)
COUNTY OF HENNEPIN)

MICHAEL P. DESELICH, 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.


MICHAEL P. DESELICH

Subscribed and sworn to before me this 18 day of March 2021 by MICHAEL P. DESELICH.




Notary Public, State of Minnesota

My Commission Expires: Jan 31, 2022

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

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Act. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Act. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Act. 400-935)	Exclusions	Per Book	Pro Forms	Requested Amount (Total Company)	% of Class Charges
1	Enterprise Training	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	\$ 7,417.36	\$ 5,169.45	\$ 2,247.91	\$ -	\$ 2,247.91	\$ 20.96	\$ 2,268.87	0.14%
2	Enterprise Training	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	(6,545.72)	(4,967.54)	(1,578.18)	-	(1,578.18)	(47.35)	(1,625.53)	-0.10%
3	Enterprise Training	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	3,837.06	2,924.68	912.38	-	912.38	(6.04)	906.34	0.06%
4	Enterprise Training	200166 - Human Resources (Diversity/Safety/Employee Relations)	No. of Employees	3,609,423.66	3,082,796.42	526,627.24	(18.42)	526,608.82	11,639.45	538,248.27	34.03%
5	Enterprise Training	Direct	Direct	5,462,380.50	4,438,881.41	1,023,499.09	(6,420.00)	1,017,079.09	24,961.68	1,042,040.77	65.88%
6	Enterprise Training Total			\$ 9,076,512.86	\$ 7,524,804.42	\$ 1,551,708.44	\$ (6,438.42)	\$ 1,545,270.02	\$ 36,568.70	\$ 1,581,838.72	100.00%
7	Human Resources	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of Employees	\$ 1,993,344.32	\$ 1,735,909.26	\$ 257,435.06	\$ (80.95)	\$ 257,354.11	\$ 7,442.04	\$ 264,796.15	14.45%
8	Human Resources	200164 - Payroll	No. of Employees	71,651.27	61,186.99	10,464.28	-	10,464.28	6.31	10,470.59	0.57%
9	Human Resources	200166 - Human Resources (Diversity/Safety/Employee Relations)	No. of Employees	9,662,730.80	8,254,844.80	1,407,886.00	(9,521.32)	1,398,364.68	50,751.62	1,449,116.30	79.07%
10	Human Resources	Direct	Direct	672,691.89	567,552.57	105,139.32	-	105,139.32	3,154.18	108,293.50	5.91%
11	Human Resources Total			\$ 12,400,418.28	\$ 10,619,493.62	\$ 1,780,924.66	\$ (9,602.27)	\$ 1,771,322.39	\$ 61,354.15	\$ 1,832,676.54	100.00%
12	SS Company Benefits	200063 - Executive - Corporate Governance	Assets/Revenue/No. of Employees	\$ 73,289,348.47	\$ 63,823,442.52	\$ 9,465,905.95	\$ -	\$ 9,465,905.95	\$ (4,703,418.87)	\$ 4,762,487.08	20.12%
13	SS Company Benefits	200064 - Shareholder - Corporate Governance	Assets/Revenue/No. of Employees	14.59	12.72	1.87	-	1.87	0.07	1.94	0.00%
14	SS Company Benefits	200065 - Investor Relations - Corporate Governance	Assets/Revenue/No. of Employees	319,064.97	277,814.02	41,250.95	-	41,250.95	3,905.53	45,156.48	0.19%
15	SS Company Benefits	200066 - Accounting, Reporting & Tax - Corporate Governance	Assets/Revenue/No. of Employees	4,870,445.90	4,241,300.20	629,145.70	-	629,145.70	24,359.40	653,505.10	2.76%

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
16	SS Company Benefits	200067 - Audit Services - Corporate Governance	Assets/Revenue/No. of Employees	688,502.58	599,559.52	88,943.06	-	88,943.06	3,104.99	92,048.05	0.39%
17	SS Company Benefits	200068 - Corporate Finance, Treasury & Cash Management - Corporate Governance	Assets/Revenue/No. of Employees	911,447.66	793,723.22	117,724.44	-	117,724.44	4,337.97	122,062.41	0.52%
18	SS Company Benefits	200069 - Risk Management - Corporate Governance	Assets/Revenue/No. of Employees	149,211.70	129,934.58	19,277.12	-	19,277.12	744.44	20,021.56	0.08%
19	SS Company Benefits	200070 - Corporate Strategy & Business Development - Corporate Governance	Assets/Revenue/No. of Employees	551,087.75	479,871.09	71,216.66	-	71,216.66	2,736.92	73,953.58	0.31%
20	SS Company Benefits	200071 - Legal - Corporate Governance	Assets/Revenue/No. of Employees	2,422,887.33	2,109,920.38	312,966.95	-	312,966.95	11,754.64	324,721.59	1.37%
21	SS Company Benefits	200072 - Communications - Corporate Governance	Assets/Revenue/No. of Employees	923,612.84	804,320.03	119,292.81	-	119,292.81	3,982.73	123,275.54	0.52%
22	SS Company Benefits	200073 - Human Resources (HR) - Corporate Governance	Assets/Revenue/No. of Employees	1,268,481.58	1,104,643.14	163,838.44	-	163,838.44	5,767.44	169,605.88	0.72%
23	SS Company Benefits	200074 - Corporate Systems - Corporate Governance	Assets/Revenue/No. of Employees	5,261,047.26	4,581,463.43	679,583.83	-	679,583.83	25,362.10	704,945.93	2.98%
24	SS Company Benefits	200075 - Board of Directors - Corporate Governance	Assets/Revenue/No. of Employees	610.63	531.73	78.90	-	78.90	2.61	81.51	0.00%
25	SS Company Benefits	200076 - Xcel Foundation	Assets/Revenue/No. of Employees	68,557.72	59,658.26	8,899.46	-	8,899.46	(8,899.46)	-	0.00%
26	SS Company Benefits	200077 - Branding	Assets/Revenue/No. of Employees	536,389.24	466,761.41	69,627.83	-	69,627.83	2,370.06	71,997.89	0.30%
27	SS Company Benefits	200078 - Governmental Affairs	Assets/Revenue/No. of Employees	506,177.78	440,593.35	65,584.43	-	65,584.43	2,476.65	68,061.08	0.29%
28	SS Company Benefits	200079 - Federal Lobbying	Assets/Revenue/No. of Employees	212,377.78	184,785.87	27,591.91	(22,376.98)	5,214.93	-	5,214.93	0.02%
29	SS Company Benefits	200080 - Capital Asset Accounting	Assets/Revenue/No. of Employees	26,902.15	22,963.25	3,938.90	-	3,938.90	162.41	4,101.31	0.02%
30	SS Company Benefits	200081 - Accounting, Reporting, & Taxes	Assets/Revenue/No. of Employees	2,058.50	1,758.86	299.64	-	299.64	(27.49)	272.15	0.00%
31	SS Company Benefits	200086 - Legal & Claims Services	Assets/Revenue/No. of Employees	1,989.91	1,697.63	292.28	-	292.28	4.75	297.03	0.00%

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
32	SS Company Benefits	200087 - Accounting, Reporting & Tax - Regulated	Assets/Revenue/No. of Employees	2,468,117.42	2,105,260.58	362,856.84	-	362,856.84	8,654.95	371,511.79	1.57%
33	SS Company Benefits	200088 - Accounting, Reporting, Tax & Audit Services - Regulated Electric	Assets/Revenue/No. of Employees	487,262.18	415,604.10	71,658.08	-	71,658.08	2,727.40	74,385.48	0.31%
34	SS Company Benefits	200089 - Audit Services - OpCo's & TransCo's	Assets/Revenue/No. of Employees	35,825.72	30,560.33	5,265.39	-	5,265.39	185.60	5,450.99	0.02%
35	SS Company Benefits	200090 - Risk Management - OpCo's & TransCo's	Assets/Revenue/No. of Employees	1,105,702.14	943,092.71	162,609.43	-	162,609.43	5,780.92	168,390.35	0.71%
36	SS Company Benefits	200091 - Captive Insurance	Assets/Revenue/No. of Employees	121,571.25	103,750.23	17,821.02	-	17,821.02	628.89	18,449.91	0.08%
37	SS Company Benefits	200092 - Corporate Strategy & Business Development	Assets/Revenue/No. of Employees	510,288.62	435,235.26	75,053.36	-	75,053.36	2,650.62	77,703.98	0.33%
38	SS Company Benefits	200093 - Legal - OpCo's & TransCo's	Assets/Revenue/No. of Employees	212,238.85	181,026.83	31,212.02	-	31,212.02	1,112.79	32,324.81	0.14%
39	SS Company Benefits	200096 - Energy Markets - Business Services	Assets/Revenue/No. of Employees	587,737.57	501,269.95	86,467.62	-	86,467.62	3,272.25	89,739.87	0.38%
40	SS Company Benefits	200097 - Accounting and Finance Software Applications Maintenance	Assets/Revenue/No. of Employees	1,034.53	882.16	152.37	-	152.37	1.58	153.95	0.00%
41	SS Company Benefits	200098 - Electric Transmission FERC 566	Assets/Revenue/No. of Employees	(7,148.12)	(6,097.74)	(1,050.38)	-	(1,050.38)	(28.61)	(1,078.99)	0.00%
42	SS Company Benefits	200100 - Accounting, Reporting, Tax & Audit Services - Regulated Gas	Assets/Revenue/No. of Employees	149,213.79	149,213.79	-	-	-	-	-	0.00%
43	SS Company Benefits	200101 - Legal Gas	Assets/Revenue/No. of Employees	2,770.79	2,770.79	-	-	-	-	-	0.00%
44	SS Company Benefits	200104 - Accounting & Reporting - PSCo & SPS	Assets/Revenue/No. of Employees	189,975.90	132,661.20	57,314.70	-	57,314.70	2,309.81	59,624.51	0.25%
45	SS Company Benefits	200105 - Accounting & Reporting - NSPM & NSPW	Assets/Revenue/No. of Employees	134,897.39	134,897.39	-	-	-	-	-	0.00%
46	SS Company Benefits	200106 - Accounting & Reporting Electric - NSPM & NSPW	Assets/Revenue/No. of Employees	355,898.89	355,898.89	-	-	-	-	-	0.00%
47	SS Company Benefits	200107 - Legal - NSPM & NSPW	Assets/Revenue/No. of Employees	12,674.65	12,674.65	-	-	-	-	-	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
48	SS Company Benefits	200108 - Advanced Metering Infrastructure (AMI)	No. of AMI Enabled Meters	21,035.87	21,035.87	-	-	-	-	-	0.00%
49	SS Company Benefits	200111 - Enterprise Application Integration (EAI)	Average of a Select Set of Software Allocators	93.54	82.85	10.69	-	10.69	1.04	11.73	0.00%
50	SS Company Benefits	200112 - Mainframe Charges	Average of a Select Set of Software Allocators	1,310.70	1,218.84	91.86	-	91.86	2.73	94.59	0.00%
51	SS Company Benefits	200115 - Miscellaneous Applications	Average of All Software Percentages	207,313.43	185,235.36	22,078.07	-	22,078.07	791.24	22,869.31	0.10%
52	SS Company Benefits	200116 - Distribution Electric Supervision & Engineering (S&E) FERC 580	Electric Distribution Plant	247,259.74	217,513.05	29,746.69	-	29,746.69	697.95	30,444.64	0.13%
53	SS Company Benefits	200117 - Distribution Electric Metering FERC 586	Electric Distribution Plant	11,895.04	10,481.87	1,413.17	-	1,413.17	(335.17)	1,078.00	0.00%
54	SS Company Benefits	200118 - Distribution Electric Load Dispatching/EMS FERC 581	Electric Distribution Plant	3,466.39	3,047.78	418.61	-	418.61	24.66	443.27	0.00%
55	SS Company Benefits	200119 - Distribution Electric & Gas Miscellaneous FERC 588 & 880	Electric Distribution Plant/ Gas Distribution Plant	11,659.59	10,642.38	1,017.21	-	1,017.21	37.33	1,054.54	0.00%
56	SS Company Benefits	200121 - Distribution Electric & Gas and Transmission Gas Miscellaneous FERC 588, 880, & 859	Electric Distribution Plant/ Gas Transmission Plant/ Gas Distribution Plant	26.51	24.38	2.13	-	2.13	0.07	2.20	0.00%
57	SS Company Benefits	200122 - Transmission Electric Supervision & Engineering (S&E) FERC 560	Electric Transmission Plant	2,383,300.73	1,660,152.35	723,148.38	-	723,148.38	25,567.25	748,715.63	3.16%
58	SS Company Benefits	200123 - Transmission Electric Reliability, Planning, & Standards Development FERC 561.5	Electric Transmission Plant	3,821.56	2,687.02	1,134.54	-	1,134.54	6.14	1,140.68	0.00%

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
59	SS Company Benefits	200124 - Transmission Electric Load Dispatch-Monitor and Operate Transmission System FERC 561.2	Electric Transmission Plant	63,927.02	44,522.95	19,404.07	-	19,404.07	602.41	20,006.48	0.08%
60	SS Company Benefits	200125 - Transmission Electric Supervision & Engineering (S&E) NSPM & NSPW FERC 560	Electric Transmission Plant	1,295,663.32	1,295,663.32	-	-	-	-	-	0.00%
61	SS Company Benefits	200126 - Utilities Group Administrative & General (A&G) FERC 921	Electric Transmission Plant/ Electric Distribution Plant/ Gas Transmission Plant/Gas Distribution Plant	337,098.93	281,324.12	55,774.81	-	55,774.81	1,903.22	57,678.03	0.24%
62	SS Company Benefits	200127 - Distribution Gas Supervision & Engineering (S&E) FERC 870	Gas Distribution Plant	783,348.07	783,348.07	-	-	-	-	-	0.00%
63	SS Company Benefits	200129 - Distribution Gas Meters and House Regulators FERC 878	Gas Distribution Plant	156.84	156.84	-	-	-	-	-	0.00%
64	SS Company Benefits	200130 - Transmission Gas Supervision & Engineering (S&E) FERC 850	Gas Transmission Plant	332,556.75	332,556.75	-	-	-	-	-	0.00%
65	SS Company Benefits	200131 - Distribution & Transmission Gas System Control and Load Dispatching FERC 851 & 871	Gas Transmission Plant/ Gas Distribution Plant	370,475.89	370,475.89	-	-	-	-	-	0.00%
66	SS Company Benefits	200132 - Payment and Reporting	Invoice Transactions	500,854.10	448,390.73	52,463.37	-	52,463.37	2,100.85	54,564.22	0.23%
67	SS Company Benefits	200133 - Proprietary Trading - Back Office	Joint Operating Agreement Peak Hour Megawatt Load Ratio	75,311.62	59,188.51	16,123.11	-	16,123.11	659.45	16,782.56	0.07%
68	SS Company Benefits	200134 - Proprietary Trading - Front/Mid Office FERC 557	Joint Operating Agreement Peak Hour Megawatt Load Ratio	1,346,166.93	1,057,971.48	288,195.45	-	288,195.45	10,279.69	298,475.14	1.26%

Southwestern Public Service Company

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

(A)	(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
69	SS Company Benefits	200135 - Energy Supply Business Resources	MWH Generation	284.54	216.71	67.83	-	67.83	1.94	69.77	0.00%
70	SS Company Benefits	200136 - Energy Markets - Fuel	MWH Generation	389,059.32	296,883.65	92,175.67	-	92,175.67	2,607.39	94,783.06	0.40%
71	SS Company Benefits	200137 - Energy Supply Miscellaneous Power Expense FERC 506, 539, & 549	MWH Generation	101,799.45	77,811.00	23,988.45	-	23,988.45	779.05	24,767.50	0.10%
72	SS Company Benefits	200138 - Energy Supply Operation Supervision & Engineering (S&E) FERC 500, 535, & 546	MWH Generation	3,086,061.03	2,360,403.81	725,657.22	-	725,657.22	24,120.37	749,777.59	3.17%
73	SS Company Benefits	200139 - Energy Supply Maintenance Supervision & Engineering (S&E) FERC 510, 541, & 551	MWH Generation	151,229.51	115,758.48	35,471.03	-	35,471.03	1,407.40	36,878.43	0.16%
74	SS Company Benefits	200141 - Energy Supply Operation Supervision & Engineering (S&E) PSCO & SPS FERC 500, 535, & 546	MWH Generation	467.78	285.15	182.63	-	182.63	4.14	186.77	0.00%
75	SS Company Benefits	200142 - Energy Supply Maintenance Supervision & Engineering (S&E) PSCO & SPS FERC 510, 541, & 551	MWH Generation	24,273.67	14,937.94	9,335.73	-	9,335.73	312.72	9,648.45	0.04%
76	SS Company Benefits	200143 - Energy Supply Miscellaneous Power Expense NSPM & NSPW FERC 506, 539, & 549	MWH Generation	82,987.61	82,987.61	-	-	-	-	-	0.00%
77	SS Company Benefits	200144 - Energy Supply Operation Supervision & Engineering (S&E) NSPM & NSPW FERC 500, 535, & 546	MWH Generation	79,279.24	79,279.24	-	-	-	-	-	0.00%
78	SS Company Benefits	200146 - Energy Markets - Regulated Trading	MWH Hours Sold	245,714.44	181,191.91	64,522.53	-	64,522.53	2,245.99	66,768.52	0.28%
79	SS Company Benefits	200147 - Business Objects	No. of Business Objects Users	290,144.75	257,391.22	32,753.53	-	32,753.53	1,154.72	33,908.25	0.14%

Southwestern Public Service Company

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

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

Southwestern Public Service Company

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

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

Southwestern Public Service Company

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	Affiliate Class	Billing Method (Cost Center)	Allocation Method	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Proformas	Requested Amount (Total Company)	% of Class Charges
108	SS Company Benefits	Direct	Direct	45,633,710.76	37,045,448.76	8,588,262.00	(6,169.46)	8,582,092.54	296,132.76	8,878,225.30	37.51%
109	SS Company Benefits Total			\$192,399,012.38	\$164,636,903.22	\$27,762,109.16	\$ (28,546.44)	\$ 27,733,562.72	\$ (4,066,984.76)	\$ 23,666,577.96	100.00%
110	Total Witness Michael P. Deselich			\$213,875,943.52	\$182,781,201.26	\$31,094,742.26	\$ (44,587.13)	\$ 31,050,155.13	\$ (3,969,061.90)	\$ 27,081,093.23	
	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

Michael P. Deselich

Docket No. 51802

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

MPD-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	Enterprise Training	426.1 - Donations	Below the Line	\$ (6,000.00)
2	Enterprise Training	426.5 - Other Deductions	Below the Line	(438.42)
3	Enterprise Training Total			\$ (6,438.42)
4	Human Resources	426.1 - Donations	Below the Line	\$ (7,221.66)
5	Human Resources	426.5 - Other Deductions	Below the Line	(2,380.61)
6	Human Resources Total			\$ (9,602.27)
7	SS Company Benefits	417.1 - Expenses of nonutility operations	Below the Line	\$ (5,983.45)
8	SS Company Benefits	426.4 - Expenditures for certain civic, political and related activities	Below the Line	(22,562.99)
9	SS Company Benefits Total			\$ (28,546.44)
10	Total Witness Michael P. Deselich			\$ (44,587.13)

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	Enterprise Training	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 7.12
2	Enterprise Training	500 - Operation supervision and engineering	Business Area Adjustment	Michael P. Deselich	(11.89)
3	Enterprise Training	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	8,470.07
4	Enterprise Training	546 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.91
5	Enterprise Training	546 - Operation supervision and engineering	Business Area Adjustment	Michael P. Deselich	(3.18)
6	Enterprise Training	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	(5.06)
7	Enterprise Training	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	20.96
8	Enterprise Training	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	8,804.94
9	Enterprise Training	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5,394.93
10	Enterprise Training	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	14,324.21
11	Enterprise Training	921 - Office supplies and expenses	Business Area Adjustment	Michael P. Deselich	(435.30)
12	Enterprise Training Total				\$ 36,568.70
13	Human Resources	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	\$ 44,659.09
14	Human Resources	921 - Office supplies and expenses	Business Area Adjustment	Michael P. Deselich	(205.81)
15	Human Resources	930.1 - General advertising expenses	Advertising	Stephanie N. Niemi	16,900.87

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	Human Resources Total				\$ 61,354.15
17	SS Company Benefits	408.1 - Tax Other Than Income Tax - Payroll	Foundation	William A. Grant	\$ (1,660.82)
18	SS Company Benefits	500 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
19	SS Company Benefits	500 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(7,727.52)
20	SS Company Benefits	500 - Operation supervision and engineering	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.46
21	SS Company Benefits	501 - Fuel	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(5,387.74)
22	SS Company Benefits	501 - Fuel	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
23	SS Company Benefits	502 - Steam expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.55
24	SS Company Benefits	502 - Steam expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(14.56)
25	SS Company Benefits	502 - Steam expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	64.00
26	SS Company Benefits	505 - Electric expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.45
27	SS Company Benefits	505 - Electric expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(19.59)
28	SS Company Benefits	505 - Electric expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	66.20
29	SS Company Benefits	506 - Miscellaneous steam power expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.15
30	SS Company Benefits	506 - Miscellaneous steam power expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(9,199.41)

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	SS Company Benefits	506 - Miscellaneous steam power expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	146.53
32	SS Company Benefits	510 - Maintenance supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.08
33	SS Company Benefits	510 - Maintenance supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(350.71)
34	SS Company Benefits	510 - Maintenance supervision and engineering	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	6.58
35	SS Company Benefits	511 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.03
36	SS Company Benefits	511 - Maintenance of structures	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(31.32)
37	SS Company Benefits	511 - Maintenance of structures	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	133.21
38	SS Company Benefits	512 - Maintenance of boiler plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	5.59
39	SS Company Benefits	512 - Maintenance of boiler plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2,818.78)
40	SS Company Benefits	512 - Maintenance of boiler plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	428.38
41	SS Company Benefits	513 - Maintenance of electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.69
42	SS Company Benefits	513 - Maintenance of electric plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,432.04)
43	SS Company Benefits	513 - Maintenance of electric plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	204.42
44	SS Company Benefits	514 - Maintenance of miscellaneous steam plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.81
45	SS Company Benefits	514 - Maintenance of miscellaneous steam plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(44.56)

Southwestern Public Service Company

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

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
46	SS Company Benefits	514 - Maintenance of miscellaneous steam plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	206.15
47	SS Company Benefits	546 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,713.54)
48	SS Company Benefits	548 - Generation Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
49	SS Company Benefits	548 - Generation Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.02)
50	SS Company Benefits	548 - Generation Expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.11
51	SS Company Benefits	549 - Miscellaneous other power generation expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.34
52	SS Company Benefits	549 - Miscellaneous other power generation expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,397.46)
53	SS Company Benefits	549 - Miscellaneous other power generation expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	254.88
54	SS Company Benefits	551 - Maintenance supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,471.98)
55	SS Company Benefits	552 - Maintenance of structures	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.20
56	SS Company Benefits	552 - Maintenance of structures	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1.47)
57	SS Company Benefits	552 - Maintenance of structures	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	14.79
58	SS Company Benefits	553 - Maintenance of generating and electric plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.15
59	SS Company Benefits	553 - Maintenance of generating and electric plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,245.17)
60	SS Company Benefits	553 - Maintenance of generating and electric plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	24.31

Southwestern Public Service Company

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

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
61	SS Company Benefits	554 - Maintenance of miscellaneous other power generation plant	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2.19
62	SS Company Benefits	554 - Maintenance of miscellaneous other power generation plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(27.21)
63	SS Company Benefits	554 - Maintenance of miscellaneous other power generation plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	200.56
64	SS Company Benefits	556 - System control and load dispatching	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(3,215.42)
65	SS Company Benefits	557 - Other expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(6,268.01)
66	SS Company Benefits	560 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.17
67	SS Company Benefits	560 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(21,301.39)
68	SS Company Benefits	560 - Operation supervision and engineering	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	21.72
69	SS Company Benefits	561.2 - Load dispatch-Monitor and operate transmiss system	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
70	SS Company Benefits	561.2 - Load dispatch-Monitor and operate transmiss system	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(764.39)
71	SS Company Benefits	561.2 - Load dispatch-Monitor and operate transmiss system	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.44
72	SS Company Benefits	561.5 - Reliability planning and standards development	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(8.05)
73	SS Company Benefits	561.6 - Transmission service studies	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00

Southwestern Public Service Company

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

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
74	SS Company Benefits	561.6 - Transmission service studies	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.72)
75	SS Company Benefits	561.6 - Transmission service studies	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.39
76	SS Company Benefits	561.7 - Generation interconnection studies	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(577.75)
77	SS Company Benefits	562 - Station expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
78	SS Company Benefits	562 - Station expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1.42)
79	SS Company Benefits	562 - Station expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.84
80	SS Company Benefits	563 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.52
81	SS Company Benefits	563 - Overhead line expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(32.35)
82	SS Company Benefits	563 - Overhead line expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	70.52
83	SS Company Benefits	566 - Miscellaneous transmission expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.51
84	SS Company Benefits	566 - Miscellaneous transmission expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2,194.53)
85	SS Company Benefits	566 - Miscellaneous transmission expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	43.00
86	SS Company Benefits	570 - Maintenance of station equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.62
87	SS Company Benefits	570 - Maintenance of station equipment	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(6.00)
88	SS Company Benefits	570 - Maintenance of station equipment	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	50.81

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)
89	SS Company Benefits	571 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.06
90	SS Company Benefits	571 - Maintenance of overhead lines	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(153.57)
91	SS Company Benefits	571 - Maintenance of overhead lines	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	18.21
92	SS Company Benefits	575.1 - Operation Supervision	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(581.93)
93	SS Company Benefits	575.2 - Day-ahead and real-time market administration	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,138.01)
94	SS Company Benefits	575.5 - Ancillary services market administration	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(58.66)
95	SS Company Benefits	575.6 - Market monitoring and compliance	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(90.51)
96	SS Company Benefits	580 - Operation supervision and engineering	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.69
97	SS Company Benefits	580 - Operation supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1,887.31)
98	SS Company Benefits	580 - Operation supervision and engineering	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	87.03
99	SS Company Benefits	581 - Load dispatching	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(207.94)
100	SS Company Benefits	582 - Distribution Operation Station Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
101	SS Company Benefits	582 - Distribution Operation Station Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(36.90)
102	SS Company Benefits	582 - Distribution Operation Station Expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.31
103	SS Company Benefits	583 - Overhead line expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.35

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)
104	SS Company Benefits	583 - Overhead line expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(170.93)
105	SS Company Benefits	583 - Overhead line expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	57.18
106	SS Company Benefits	584 - Underground Line Expense	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.06
107	SS Company Benefits	584 - Underground Line Expense	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.34)
108	SS Company Benefits	584 - Underground Line Expense	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	4.00
109	SS Company Benefits	585 - Street Lighting and Signal System Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.03
110	SS Company Benefits	585 - Street Lighting and Signal System Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(73.64)
111	SS Company Benefits	585 - Street Lighting and Signal System Expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	3.02
112	SS Company Benefits	586 - Meter expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.12
113	SS Company Benefits	586 - Meter expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(563.61)
114	SS Company Benefits	586 - Meter expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	22.36
115	SS Company Benefits	587 - Distribution Operation Customer Installations expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.09)
116	SS Company Benefits	587 - Distribution Operation Customer Installations expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.04
117	SS Company Benefits	588 - Miscellaneous distribution expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.76
118	SS Company Benefits	588 - Miscellaneous distribution expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2,814.36)

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)
119	SS Company Benefits	588 - Miscellaneous distribution expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	104.74
120	SS Company Benefits	590 - Maintenance supervision and engineering	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(95.59)
121	SS Company Benefits	592 - Distribution Maintenance of Station Equipment	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.04
122	SS Company Benefits	592 - Distribution Maintenance of Station Equipment	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2.94)
123	SS Company Benefits	592 - Distribution Maintenance of Station Equipment	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	10.32
124	SS Company Benefits	593 - Maintenance of overhead lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.08
125	SS Company Benefits	593 - Maintenance of overhead lines	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(651.63)
126	SS Company Benefits	593 - Maintenance of overhead lines	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	174.80
127	SS Company Benefits	594 - Maintenance of Underground Lines	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00
128	SS Company Benefits	594 - Maintenance of Underground Lines	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.05)
129	SS Company Benefits	594 - Maintenance of Underground Lines	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.36
130	SS Company Benefits	596 - Maintenance of Street Lighting and Signal Systems	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.09
131	SS Company Benefits	596 - Maintenance of Street Lighting and Signal Systems	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(1.82)
132	SS Company Benefits	596 - Maintenance of Street Lighting and Signal Systems	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	11.77
133	SS Company Benefits	598 - Maintenance of Miscellaneous Distribution Plant	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.00

Southwestern Public Service Company

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

(A) Line No.	(B) Affiliate Class	(C) FERC Account	(D) Explanation for Pro Formas	(E) Sponsor	(F) Pro Formas (Total Company)
134	SS Company Benefits	598 - Maintenance of Miscellaneous Distribution Plant	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
135	SS Company Benefits	901 - Supervision	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(106.15)
136	SS Company Benefits	902 - Meter reading expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.51
137	SS Company Benefits	902 - Meter reading expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(366.90)
138	SS Company Benefits	902 - Meter reading expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	191.52
139	SS Company Benefits	903 - Customer records and collection expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.21
140	SS Company Benefits	903 - Customer records and collection expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(8,901.35)
141	SS Company Benefits	903 - Customer records and collection expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	35.37
142	SS Company Benefits	905 - Miscellaneous Customer Accounts Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(50.40)
143	SS Company Benefits	908 - Customer assistance expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.20
144	SS Company Benefits	908 - Customer assistance expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(290.78)
145	SS Company Benefits	908 - Customer assistance expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	25.66
146	SS Company Benefits	910 - Miscellaneous customer service and informational expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(32.88)
147	SS Company Benefits	912 - Sales Demo & Sales	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.01
148	SS Company Benefits	912 - Sales Demo & Sales	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(27.60)

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)
149	SS Company Benefits	912 - Sales Demo & Sales	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	1.77
150	SS Company Benefits	916 - Miscellaneous Sales Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(2.37)
151	SS Company Benefits	920 - Administrative and general salaries	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	2,389.76
152	SS Company Benefits	920 - Administrative and general salaries	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(93,149.11)
153	SS Company Benefits	920 - Administrative and general salaries	Foundation	William A. Grant	(2,765.02)
154	SS Company Benefits	920 - Administrative and general salaries	LTI	Stephanie N. Niemi/Michael P. Deselich	(4,715,528.93)
155	SS Company Benefits	921 - Office supplies and expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.95
156	SS Company Benefits	921 - Office supplies and expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(27.93)
157	SS Company Benefits	921 - Office supplies and expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	117.80
158	SS Company Benefits	925 - Injuries & Damages	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.00)
159	SS Company Benefits	925 - Injuries & Damages	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.03
160	SS Company Benefits	925 - Injuries & Damages	Foundation	William A. Grant	15.38
161	SS Company Benefits	925 - Injuries & Damages	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.05)
162	SS Company Benefits	926 - Employee pensions and benefits	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	6,750.64
163	SS Company Benefits	926 - Employee pensions and benefits	Executive Perquisites	Stephanie N. Niemi	(9,105.38)

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)
164	SS Company Benefits	926 - Employee pensions and benefits	Foundation	William A. Grant	(4,489,00)
165	SS Company Benefits	926 - Employee pensions and benefits	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	833,304.56
166	SS Company Benefits	928 - Regulatory Commission Expenses	3% Wage Adjustment	Stephanie N. Niemi/Michael P. Deselich	0.24
167	SS Company Benefits	928 - Regulatory Commission Expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(35.91)
168	SS Company Benefits	928 - Regulatory Commission Expenses	P&B Adjustment	Stephanie N. Niemi/Michael P. Deselich	47.92
169	SS Company Benefits	930.2 - Miscellaneous general expenses	Annual Incentive Target Adjustment	Stephanie N. Niemi/Michael P. Deselich	(0.51)
170	SS Company Benefits Total				\$ (4,066,984.76)
171	Total Witness Michael P. Deselich				\$ (3,969,061.90)
	Amounts may not add or tie to other schedules due to rounding				