

Southwestern Public Service Company

Regular and Overtime Payroll

Line No.	Month	Regular Payroll	Overtime Payroll	Other	Total Payroll
1	January 2020	\$13,601,136	\$1,341,415	\$1,013,989	\$15,956,540
2	February 2020	\$12,086,565	\$1,492,661	\$951,375	\$14,530,602
3	March 2020	\$14,007,601	\$1,764,617	\$591,619	\$16,363,837
4	April 2020	\$13,858,752	\$1,226,289	\$313,166	\$15,398,206
5	May 2020	\$12,801,438	\$1,002,529	\$584,781	\$14,388,748
6	June 2020	\$12,910,483	\$1,343,736	\$2,421,478	\$16,675,697
7	July 2020	\$13,879,167	\$1,267,929	\$1,534,184	\$16,681,281
8	August 2020	\$13,049,356	\$1,442,206	\$923,370	\$15,414,932
9	September 2020	\$13,396,722	\$1,562,576	\$1,590,092	\$16,549,390
10	October 2020	\$13,419,469	\$1,761,308	\$1,256,864	\$16,437,642
11	November 2020	\$12,830,366	\$3,183,767	\$1,094,311	\$17,108,444
12	December 2020	\$12,595,971	\$913,842	\$2,248,468	\$15,758,282
13	Total Updated Test Year(1)	\$158,437,027	\$18,302,875	\$14,523,698	\$191,263,600
14	Calendar Year 2019	\$150,276,706	\$20,883,170	\$13,330,196	\$184,490,072
15	Calendar Year 2018	\$145,445,709	\$20,515,720	\$11,781,995	\$177,743,423
16	Calendar Year 2017	\$146,027,561	\$19,945,211	\$11,843,433	\$177,816,205
17	Calendar Year 2016	\$143,055,948	\$16,833,610	\$10,886,430	\$170,775,988

Notes: Numbers may be slightly different due to rounding.

The numbers included in this schedule represent the combined totals of SPS native and Xcel Energy Services ("XES") Regular and Overtime Payroll costs.

This schedule contains actuals for the period of October 1, 2020 through December 31, 2020, referred to as the "Update Period."

⁽¹⁾ The Updated Test Year is January 1, 2020 through December 31, 2020.

Southwestern Public Service Company

Regular Payroll by Category

Line No.	Month	Union Payroll	Non-union Payroll	Total Regular Payroll
1	January 2020	\$5,972,873	\$7,628,263	\$13,601,136
2	February 2020	\$5,285,575	\$6,800,991	\$12,086,565
3	March 2020	\$6,048,214	\$7,959,387	\$14,007,601
4	April 2020	\$6,044,120	\$7,814,631	\$13,858,752
5	May 2020	\$5,605,962	\$7,195,476	\$12,801,438
6	June 2020	\$5,735,003	\$7,175,480	\$12,910,483
7	July 2020	\$6,067,533	\$7,811,634	\$13,879,167
8	August 2020	\$5,780,151	\$7,269,204	\$13,049,356
9	September 2020	\$6,018,029	\$7,378,693	\$13,396,722
10	October 2020	\$5,890,005	\$7,529,465	\$13,419,469
11	November 2020	\$5,956,974	\$6,873,392	\$12,830,366
12	December 2020	\$6,188,500	\$6,407,471	\$12,595,971
13	Total Updated Test Year(1)	\$70,592,940	\$87,844,087	\$158,437,027
14	Calendar Year 2019	\$67,596,030	\$82,680,675	\$150,276,706
15	Calendar Year 2018	\$63,126,871	\$82,318,838	\$145,445,709
16	Calendar Year 2017	\$64,065,859	\$81,961,701	\$146,027,560
17	Calendar Year 2016	\$66,419,305	\$76,636,643	\$143,055,948

Notes: Numbers may be slightly different due to rounding.

The numbers included in this schedule represent the combined totals of SPS native and Xcel Energy Services ("XES") Regular Payroll costs.

⁽¹⁾ The Updated Test Year is January 1, 2020 through December 31, 2020.

Southwestern Public Service Company

Payroll Capitalized vs. Expensed

Line No.	Month	Payroll Expensed	Payroll Capitalized	Other Payroll	Total Payroll
1	January 2020	\$10,515,189	\$4,899,000	\$542,351	\$15,956,540
2	February 2020	\$9,075,752	\$4,958,861	\$495,988	\$14,530,602
3	March 2020	\$9,781,825	\$6,011,005	\$571,007	\$16,363,837
4	April 2020	\$9,684,737	\$5,204,244	\$509,226	\$15,398,206
5	May 2020	\$8,640,260	\$5,271,902	\$476,585	\$14,388,748
6	June 2020	\$10,628,251	\$5,551,473	\$495,973	\$16,675,697
7	July 2020	\$9,769,992	\$6,288,930	\$622,359	\$16,681,281
8	August 2020	\$9,084,500	\$5,842,245	\$488,186	\$15,414,932
9	September 2020	\$10,143,432	\$5,889,468	\$516,489	\$16,549,390
10	October 2020	\$9,099,853	\$6,730,295	\$607,494	\$16,437,642
11	November 2020	\$8,924,497	\$7,612,007	\$571,941	\$17,108,444
12	December 2020	\$9,539,291	\$5,721,290	\$497,701	\$15,758,282
13	Total Updated Test Year(1)	\$ 114,887,580	\$ 69,980,721	\$ 6,395,299	\$ 191,263,600
14	Calendar Year 2019	\$ 118,340,914	\$ 59,915,020	\$ 6,234,138	\$184,490,072
15	Calendar Year 2018	\$ 117,933,367	\$ 53,531,871	\$ 6,278,185	\$177,743,423
16	Calendar Year 2017	\$ 114,903,819	\$ 55,711,945	\$ 7,200,441	\$177,816,205
17	Calendar Year 2016	\$ 113,167,946	\$ 50,383,478	\$ 7,224,564	\$170,775,987

Notes: Numbers may be slightly different due to rounding.

A reconciliation of Total Payroll Expensed through the Update Period to Total Requested Payroll Expense presented in Schedule A-U2 will be provided in SPS's update filing.

⁽¹⁾ The Updated Test Year is January 1, 2020 through December 31, 2020.

Reconciliation of G-U1.3 to Schedule A-U2 Payroll:	
Schedule A-U2 Updated Test Year Payroll Amount	\$ 125,007,461
Less Long-term Incentives and Deferred Comp	\$ (10,165,086)
Less FERC amounts not in G-U1's	\$ 40,734
Other	\$ 4,471
Total Updated Test Year Ended December 2020	\$114,887,580

Southwestern Public Service Company

Payroll by Company

Southwestern Public Service Company does not jointly own any generation units; therefore, Schedule G-1.4 is not applicable.

Southwestern Public Service Company

Number of Employees

Line No.	Month	Full Time Employees	Part Time Employees	Total Employees
1	January 2020	1,168	6	1,174
2	February 2020	1,163	7	1,170
3	March 2020	1,158	7	1,165
4	April 2020	1,161	7	1,168
5	May 2020	1,155	7	1,162
6	June 2020	1,150	7	1,157
7	July 2020	1,143	7	1,150
8	August 2020	1,139	6	1,145
9	September 2020	1,142	6	1,148
10	October 2020	1,145	6	1,151
11	November 2020	1,145	6	1,151
12	December 2020	1,144	5	1,149
13	Total Updated Test Year(1)	1,151	6	1,158
14	Calendar Year 2019	1,142	7	1,149
15	Calendar Year 2018	1,156	5	1,161
16	Calendar Year 2017	1,197	4	1,201
17	Calendar Year 2016	1,240	7	1,247

⁽¹⁾ The Updated Test Year is January 1, 2020 through December 31, 2020.

Southwestern Public Service Company

Payments Other Than Standard Pay

Line No.	Period	Severance	Bonuses	Incentive Pay	Vacation Pay At Termination	Meals	All Other	Total
1	January 2020	-	\$ 16,000	\$ 743,369	N/A	\$ 24,640	\$ 229,981	\$ 1,013,989
2	February 2020	-	-	\$ 846,532	N/A	\$ 21,713	\$ 83,130	\$ 951,375
3	March 2020	\$ 199,778	-	\$ 145,106	N/A	\$ 21,519	\$ 225,217	\$ 591,619
4	April 2020	\$ 3,730	\$ 1,000	\$ 136,864	N/A	\$ 28,308	\$ 143,264	\$ 313,166
5	May 2020	\$ 2,727	\$ 3,000	\$ 417,558	N/A	\$ 28,177	\$ 133,320	\$ 584,781
6	June 2020	\$ 19,671	\$ 3,500	\$ 2,367,813	N/A	\$ 24,465	\$ 6,030	\$ 2,421,478
7	July 2020	-	\$ 10,500	\$ 1,408,874	N/A	\$ 29,653	\$ 85,157	\$ 1,534,184
8	August 2020	-	\$ 500	\$ 862,758	N/A	\$ 21,585	\$ 38,527	\$ 923,370
9	September 2020	-	-	\$ 1,487,092	N/A	\$ 19,950	\$ 83,050	\$ 1,590,092
10	October 2020	-	\$ 7,750	\$ 1,129,375	N/A	\$ 22,394	\$ 97,345	\$ 1,256,864
11	November 2020	-	\$ 14,450	\$ 924,412	N/A	\$ 16,964	\$ 138,485	\$ 1,094,311
12	December 2020	\$ 102,148	\$ 10,100	\$ 1,621,637	N/A	\$ 25,472	\$ 489,111	\$ 2,248,468
13	Total Updated Test Year(1)	\$ 328,053	\$ 66,800	\$ 12,091,391	N/A	\$ 284,839	\$ 1,752,615	\$ 14,523,697
14	Calendar Year 2019	\$ 247,163	\$ 95,200	\$ 11,080,524	N/A	\$ 244,006	\$ 1,663,303	\$ 13,330,196
15	Calendar Year 2018	\$ 212,786	\$ 85,300	\$ 10,425,357	N/A	\$ 254,877	\$ 803,676	\$ 11,781,995
16	Calendar Year 2017	\$ 102,423	\$ 65,929	\$ 10,438,616	N/A	\$ 248,353	\$ 988,113	\$ 11,843,434
17	Calendar Year 2016	\$ 62,119	\$ 58,200	\$ 10,254,396	N/A	\$ 69,646	\$ 442,070	\$ 10,886,431

Notes: Southwestern Public Service Company ("SPS") is requesting a portion of payments other than standard pay in its cost of service.

(1) The Updated Test Year is January 1, 2020 through December 31, 2020.

Southwestern Public Service Company

Pension Expense

Southwestern Public Service Company (“SPS”) accrues pension expense based on a Generally Accepted Accounting Principles (“GAAP”) calculation and accrues pension costs per ASC 715 (formerly Statement of Financial Accounting Standard No. 87 (SFAS 87)). SPS relies on its actuary, Willis Towers Watson, formerly Towers Watson, to make sure all determinations were done in accordance with ASC 715.

SPS participates in two qualified pension plans; the Xcel Energy Inc. Non-Bargaining (Former NCE Non-Bargaining) Pension Plan and the NCE Retirement Plan for SPS Bargaining Unit Employees and Former Non-Bargaining Unit Employees.

Contributions to the qualified plans were made in 2017, 2018, 2019, and 2020 as shown below.

Listed below are the Test Year (October 1, 2019 through September 30, 2020), Updated Test Year (October 1, 2020 through December 31, 2020), and the three most recent years’ pension expense per GAAP, actual pension payments funded to the pension trust, and the actuarial minimum and maximum calculations. All data provided is for SPS and for Xcel Energy Services (XES), a portion of which is allocated to SPS.

Year 12 months ended 12/31/2017				
	Pension Expense Per GAAP (Amounts for SPS and XES only)	Actual Pension Payments to the Fund	Actuarial Minimum (Amounts for Entire Plan)	Actuarial Maximum (Amounts for Entire Plan)
SPS Bargaining Qualified Pension Plan	\$9,818,000	\$20,002,493	9,524,162	241,748,642
Former NCE Non-bargaining Qualified Pension Plan	\$4,748,000	\$3,500,287	13,153,420	201,113,298
Xcel Energy Qualified Pension Plan (XEPP)	\$49,437,000	\$45,680,138	104,199,511	1,334,210,854

Year 12 months ended 12/31/2018				
	Pension Expense Per GAAP (Amounts for SPS and XES only)	Actual Pension Payments to the Fund	Actuarial Minimum (Amounts for Entire Plan)	Actuarial Maximum (Amounts for Entire Plan)
SPS Bargaining Qualified Pension Plan	\$9,739,000	\$5,000,000	10,769,818	247,678,126
Former NCE Non-bargaining Qualified Pension Plan	\$7,254,000	\$3,033,000	11,453,712	190,404,694
Xcel Energy Qualified Pension Plan (XEPP)	\$45,611,000	\$42,356,000	67,573,118	1,242,858,343

Southwestern Public Service Company

Pension Expense

Year 12 months ended 12/31/2019				
	Pension Expense Per GAAP (Amounts for SPS and XES only)	Actual Pension Payments to the Fund	Actuarial Minimum (Amounts for Entire Plan)	Actuarial Maximum (Amounts for Entire Plan)
SPS Bargaining Qualified Pension Plan	\$7,908,000	\$15,205,399	12,837,965	257,689,444
Former NCE Non-bargaining Qualified Pension Plan	\$3,604,000	\$2,710,745	12,545,538	195,408,026
Xcel Energy Qualified Pension Plan (XEPP)	\$21,759,000	\$32,294,546	98,781,515	1,224,504,206

Test Year 12 months ended 9/30/20				
	Pension Expense Per GAAP (Amounts for SPS and XES only)	Actual Pension Payments to the Fund	Actuarial Minimum (Amounts for Entire Plan)	Actuarial Maximum (Amounts for Entire Plan)
SPS Bargaining Qualified Pension Plan	\$8,016,000	\$10,205,399	n/a*	n/a*
Former NCE Non-bargaining Qualified Pension Plan	\$3,220,750	\$4,428,745	n/a*	n/a*
Xcel Energy Qualified Pension Plan (XEPP)	\$20,908,500	\$30,854,546	n/a*	n/a*

* Not applicable to a split test year

Updated Test Year 12 months ended 12/31/20				
	Pension Expense Per GAAP (Amounts for SPS and XES only)	Actual Pension Payments to the Fund	Actuarial Minimum (Amounts for Entire Plan)	Actuarial Maximum (Amounts for Entire Plan)
SPS Bargaining Qualified Pension Plan	\$8,052,000	\$10,000,000	12,422,755	237,297,344
Former NCE Non-bargaining Qualified Pension Plan	\$3,093,000	\$4,428,000	9,837,905	157,341,846
Xcel Energy Qualified Pension Plan (XEPP)	\$20,625,000	\$30,787,000	86,247,191	1,095,791,413

Southwestern Public Service Company

Pension Expense

Refer to Workpaper G-U2.1, which contains the actuarial reports from Willis Towers Watson, for the pension funding requirement and the accrual accounting for the periods ending December 31, 2017, 2018, 2019 and 2020.

These costs are also included in Schedule G-U2 and are recorded in FERC 926. Any amounts listed in this schedule are merely supplemental data that coincides with the amounts in Schedule G-U2.

Southwestern Public Service Company

Postretirement Benefits Other Than Pension Expense

Southwestern Public Service Company (“SPS”) accrues postretirement benefits other than pension expense based on Generally Accepted Accounting Principles (“GAAP”). In particular, SPS accrues retiree medical expense in accordance with Accounting Standard Codification 715 (formerly Statement of Financial Accounting Standard (“FAS”) 106), and long-term disability benefits in accordance with ASC 715 (formerly FAS 112). SPS relies on its actuary, Willis Towers Watson, to ensure that all calculations are performed in accordance with ASC 715.

SPS maintains retiree medical benefits for bargaining employees. Some former non-bargaining employees also receive retiree medical benefits in accordance with prior plans. SPS also maintains a long-term disability plan for employees after termination but prior to retirement.

The basis of the calculations included in the requested cost of service is provided by Willis Towers Watson’s actuarial reports, which are being provided as Workpaper G-U2.2. The Test Year is October 1, 2019 through September 30, 2020, so the Test Year reflects three months of 2019 costs and nine months of 2020 costs. The Updated Test Year is January 1, 2020 through December 31, 2021. Summaries for the Test Year and Updated Test Year are as follows:

Benefit	Entity	2019	2020	Test Year
Retiree Medical	SPS	\$(305,000)	\$(264,000)	\$(274,250)
	XES	\$1,253,000	\$1,197,000	\$1,211,000
Long-Term Disability	SPS	\$(76,000)	\$79,000	\$40,250
	XES	\$3,000	\$93,000	\$70,500

Benefit	Entity	Updated Test Year Total Cost	Updated Test Year Amount in Cost of Service
Retiree Medical	SPS	\$(264,000)	\$(148,378)
	XES	\$1,197,000	\$127,452
Long-Term Disability	SPS	\$79,000	\$43,408
	XES	\$93,000	\$9,845

Please refer to Schedule G-U2 for the calculation of the amounts included in the cost of service.

The total cost amounts (both expensed and capitalized) per GAAP and the funding amounts for these self-insured OPEB benefit costs for the three most recent years are as follows:

Benefit	Date	Entity	Funding	Total Cost
Retiree Medical	12/31/18	SPS	\$1,891	\$(558,000)
		XES	\$1,759,987	\$1,527,000
	12/31/19	SPS	\$108,551	\$(305,000)
		XES	\$1,964,669	\$1,253,000
	12/31/20	SPS	\$159,562	\$(264,000)
		XES	\$1,356,230	\$1,197,000
Long-Term Disability	12/31/18	SPS	\$149,643	\$(9,874)
		XES	\$103,160	\$91,000
	12/31/19	SPS	\$137,829	\$(76,000)
		XES	\$132,424	\$3,000
	12/31/20	SPS	\$129,974	\$79,000
		XES	\$130,519	\$93,000

As of 12/31/2020, the SPS retiree medical and life insurance plan had a funded status of \$6,107,000 and a benefit obligation of \$38,425,000. The company uses GAAP as its basis for recording costs associated with the retiree medical and life insurance plan.

Please refer to Workpaper G-U2.2 for documentation supporting the Total Cost and Funding amounts.

The retiree medical benefits listed in this schedule are applicable to retirees. Recipients of long-term disability payments may not be retirees.

These costs are also included in Schedule G-U2 and are recorded in FERC 926.

Southwestern Public Service Company
Administration Fees

1) Group Health and Welfare Administration Fees*

Line No.	Benefit	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Updated Test Year Total
1	Cigna (Medical Benefits)	\$ 17,343	\$ 16,709	\$ 16,735	\$ 16,187	\$ 16,038	\$ 15,825	\$ 22,037	\$ 16,843	\$ 16,825	\$ 16,363	\$ 16,283	\$ 7,464	\$ 194,851
2	Delta Dental of Minnesota (Dental Benefits)	2,837	2,752	2,681	2,602	2,551	2,537	4,481	2,812	2,817	2,746	2,665	2,782	\$ 34,264
3	Express Scripts (Prescription Drug Administrator) and Rx directorship	4,365	4,205	4,212	4,074	4,036	3,983	20,772	6,527	6,498	6,471	6,458	(276)	\$ 71,323
4	VSP (Vision Benefits)	1,202	1,167	1,133	1,100	1,077	1,072	2,040	1,208	1,211	1,179	1,143	1,134	\$ 14,665
5	Optum (Belly, Quit For Life, EAP, HSA and FSA (Medical and Dependent Flexible Spending)	2,067	1,992	1,995	1,930	1,912	1,887	31,858	6,022	6,031	5,888	5,726	(1,235)	\$ 66,072
6	Flex Compensation, Inc (COBRA Benefits Administrator)	739	717	699	679	666	662	691	667	668	(5,177)	68	66	\$ 1,144
7	Flex Compensation, Inc (Transportation Flexible Spending Account Administrator)	282	274	267	259	254	252	264	254	255	5,212	743	707	\$ 9,023
8	The Hartford (Short and Long Term Disability Administrator)	4,684	4,514	4,517	4,370	4,328	4,272	4,400	4,329	4,325	(2,345)	3,514	3,256	\$ 44,163
9	Total	\$ 33,519	\$ 32,330	\$ 32,241	\$ 31,199	\$ 30,862	\$ 30,489	\$ 86,541	\$ 38,662	\$ 38,629	\$ 30,536	\$ 36,599	\$ 13,899	\$ 415,505

* Administrative Fees also included in Schedule G-U2.

Notes: Copies of the administrative services contracts for the following are included in WPG-U2.3:

Cigna
Delta Dental Of Minnesota
VSP
Express Scripts
Flex Compensation, Inc - COBRA
Flex Compensation, Inc - Transportation Flexible Spending Account
The Hartford Insurance
Optum

Southwestern Public Service Company

General Employee Benefit Information

Schedule G-U2: General Employee Benefit Information

Question:

Provide the following information individually for all employee benefits requested in the cost of service. If the Company has combined two or more benefits for adjustment purposes, assure that the sum of the individual benefits presented here equals the information presented in the adjustment.

1. Provide a description of each non-wage benefit paid to employees and the classification or level of employee to which the benefit is applicable. Also, discuss the Company's method of funding the employee benefit.
2. If the benefit is funded primarily by self insurance, provide the total dollar amount of claims paid each month during the updated test year.
3. If the benefit is funded primarily by monthly premium payments to an outside insurance carrier, provide 1) a schedule detailing the monthly premium paid for all months during the test year, and 2) as workpapers, copies of premium billings for all months during the updated test year or a copy of the policy which details the monthly premiums(s).
4. If the benefit is not addressed by 2. or 3. above, provide adequate source documentation to verify the calculation of the requested expense (i.e. thrift benefits, etc.).
5. Assure that the information presented above agrees with or is reconciled to the total cost per benefit listed elsewhere (i.e. the calculation of requested benefit expense/adjustments).
6. Costs for retirees for each benefit shall be separately identified.
7. Update required.

Southwestern Public Service Company

General Employee Benefit Information

Response:

1. The following benefit plans are available to all full-time employees subject to attaining the required eligibility periods, unless noted otherwise.

Adoption Assistance

This benefit is designed to provide assistance to employees who adopt by reimbursing up to \$2,000 (\$2,000 for full-time employees and \$1,000 for part-time employees) per child per adoption. The expenses are paid from general funds.

Financial Planning

Financial planning is a benefit provided to one executive to reimburse for financial planning costs. The executive was granted 2% of base salary. Granted and unused amounts will carryover into future years. The expenses are paid from general funds.

Employee Assistance Program

This program provides employees and their household members assistance such as legal advice, family counseling, financial advice, etc. Depending on the benefit group that the employee is in, there are limits to the amount of sessions allowed and face-to-face time. The expenses are paid from general funds.

Wellness

This program provides various health improvement programs and flu shots. The expenses are paid from general funds.

Tuition Reimbursement Program

This program provides reimbursement of qualifying courses in approved degree programs to eligible employees of up to \$5,250 per year for full-time and \$2,625 per year for part-time qualified education expenses. The expenses are paid from general funds.

Health Care Costs

The healthcare plan is self-funded and provides medical, dental, prescription drug and vision plan coverage for active employees, retirees and dependents. The expenses are paid from an external trust funded by the Company and are partially offset by employee and retiree contributions.

Southwestern Public Service Company

General Employee Benefit Information

Life Insurance

Group life and accidental death and dismemberment insurance is available to active employees and retirees. The rates are developed based on premium negotiations between the Company and the insurance vendors. The expenses are paid from general funds and are partially offset by employee and retiree contributions.

Long-term Disability Insurance

This plan provides long-term disability benefits to all employees disabled after 1/1/2008 who the Company believes will not return to work. Beginning in 2008, all employees disabled after 1/1/2008 are covered under a fully insured plan. The long-term disability insurance plan is provided by an outside insurance vendor. The expenses are paid from general funds.

401(k) Match

The 401(k) plan is designed to provide employees with the opportunity to save for retirement by having a portion of their pre-tax and/or Roth 401(k) after-tax contributions contributed to the plan and invested in 13 core investment funds, including Company stock, and a series of age-appropriate Vanguard Target Retirement Trusts. The match for SPS non-bargaining and bargaining unit employees is 50% up to 8% of base pay, not to exceed 4% of plan compensation. The Company makes an annual contribution in the form of cash (prior to 2013 the match was made in the form of Company stock) and invested in the same manner as their employee contributions. This contribution is from general funds.

Other Consulting and Expenses

This includes other costs such as printing and postage related to mailed communications on benefits, miscellaneous projects such as a dependent audit, health and welfare auditor fees, health assessment incentives, bus pass subsidy, trustee fees / interest income, retirement related consulting fees, and Towers Watson consulting fees. These expenses are paid from general funds.

FAS 87 Qualified Pension

The pension plan includes two primary benefit formulas: the Pension Equity Plan Benefit and the Traditional Plan Benefit. Nonbargaining employees hired on or after January 1, 1999, will be covered under the Pension Equity Plan Benefit. Both of these benefit plans are accounted for following the FAS 87 accounting standard. An outside actuarial consulting company, Towers Watson, provides the amount that Xcel Energy needs to expense each year. There is full vesting with five years of vesting service.

Southwestern Public Service Company

General Employee Benefit Information

FAS 106 Retiree Medical

Xcel Energy accrues for post-retirement medical costs under accounting rule FAS 106. The net periodic post-retirement cost consists of service cost, interest cost and the amortization of benefits accrued. Towers Watson, an outside actuarial consulting company, calculates the costs.

FAS 112 Long-term Disability

This plan provides long-term disability benefits to all employees disabled before 1/1/2008 who the Company believes will not return to work. These benefits are paid from the Retirement Pension Trust Fund. Employees do not contribute to this plan benefit. The amounts listed for this benefit are not the actual income replacement payments, but the cost is determined by the actuaries.

Southwestern Public Service Company
General Employee Benefit Information

Line No.		Total Costs (O&M and Capital)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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Southwestern Public Service Company
General Employee Benefit Information

Line No.		Total Costs (O&M and Capital)											
		2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
1	SPS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
2	Life Insurance (offset by employees withholdings)	13,667	13,667	(8,437)	12,405	12,405	12,405	12,405	12,405	12,405	(13,932)	8,643	8,643
3	Long-term disability insurance premium	50,598	50,598	(13,180)	49,123	49,123	49,123	49,123	49,123	49,123	(7,447)	41,042	41,042
4		64,265	64,265	(61,617)	61,529	61,529	61,529	61,529	61,529	61,529	(21,379)	49,685	49,685
5													
6													
7	XES	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
8	Life Insurance (offset by employees withholdings)	46,930	46,930	(104,723)	44,043	44,043	44,043	44,043	44,043	44,043	(13,491)	35,824	35,824
9	Long-term disability insurance premium	170,891	170,891	102,254	183,794	183,794	183,794	183,794	183,794	183,794	113,466	173,747	173,747
10		217,821	217,821	87,531	227,837	227,837	227,837	227,837	227,837	227,837	99,975	209,571	209,571
11													
12													
13	TOTAL	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
14	Life Insurance (offset by employees withholdings)	60,597	60,597	(153,160)	56,448	56,448	56,448	56,448	56,448	56,448	(27,423)	44,467	44,467
15	Long-term disability insurance premium	27,889	27,889	232,017	232,017	232,017	232,017	232,017	232,017	232,017	214,789	259,256	259,256
16		282,086	282,086	25,914	289,366	289,366	289,366	289,366	289,366	289,366	78,596	259,256	259,256
17													
18													
19													
20													
21													
22	Insurance Loading Percent to O&M - SPS	60.08%	59.93%	58.46%	62.53%	61.16%	57.62%	56.14%	54.31%	54.53%	57.99%	54.54%	54.86%
23	Insurance Loading Percent to O&M - XS to SPS	11.14%	10.76%	10.87%	11.18%	10.69%	11.05%	10.64%	10.67%	10.44%	10.58%	10.65%	10.60%
24													
25	Amounts in O&M												
26	SPS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
27	Life Insurance (offset by employees withholdings)	8,293	8,191	(28,269)	7,757	7,587	7,147	6,964	6,738	6,764	(8,079)	4,714	4,742
28	Long-term disability insurance premium	30,702	30,325	(7,692)	30,046	30,046	28,303	27,578	26,680	26,787	(4,318)	22,384	22,518
29		38,994	38,516	(35,961)	38,475	37,633	35,451	34,543	33,418	33,551	(12,398)	27,097	27,239
30													
31													
32													
33	XES to SPS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
34	Life Insurance (offset by employees withholdings)	5,230	5,048	(11,072)	4,924	4,707	4,865	4,688	4,700	4,599	(1,427)	3,815	3,799
35	Long-term disability insurance premium	19,043	18,380	20,326	20,550	19,641	20,302	19,564	19,611	19,190	12,000	18,505	18,423
36		24,273	23,428	9,254	25,474	24,347	25,167	24,252	24,311	23,788	10,574	22,320	22,222
37													
38													
39													
40	TOTAL	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
41	Life Insurance (offset by employees withholdings)	13,522	13,239	(39,341)	12,682	12,294	12,012	11,653	11,437	11,363	(9,506)	8,540	8,540
42	Long-term disability insurance premium	49,745	48,705	12,634	51,268	49,686	48,605	47,142	46,291	45,976	7,682	40,889	40,941
43		63,267	61,943	(26,707)	63,950	61,980	60,617	58,795	57,729	57,339	(1,824)	49,418	49,481
44													
45													

NOTES:
The life insurance & long-term disability contract, including rates for each level of coverage, is provided as worksheet G-U2. The amount paid varies by month depending on employee enrollment and the level of coverage. The total cost amount above reflect the amount that was accrued, and is not necessarily the amount that was paid in that month.

Southwestern Public Service Company
General Employee Benefit Information

Total Costs (O&M and Capital)				
	2020	2020	2020	Update Period
	Oct	Nov	Dec	Total
SPS				
Life Insurance (offset by employee withholdings)	8,643	8,643	8,831	26,116
Long-term disability insurance premium	41,042	41,042	96,930	179,014
	49,685	49,685	105,761	205,130
XES				
Life Insurance (offset by employee withholdings)	35,824	35,824	5,445	77,094
Long-term disability insurance premium	173,747	173,747	360,574	708,068
	209,571	209,571	366,019	785,161
TOTAL				
Life Insurance (offset by employee withholdings)	44,467	44,467	14,276	103,210
Long-term disability insurance premium	214,789	214,789	457,503	887,329
	259,256	259,256	471,780	990,291

Insurance Loading Percent to O&M - SPS 52.72% 50.17% 57.88%
Insurance Loading Percent to O&M - XS to SPS 10.56% 10.54% 10.17%

Amounts in O&M				
	2020	2020	2020	Update Period
	Oct	Nov	Dec	Total
SPS				
Life Insurance (offset by employee withholdings)	4,556	4,336	5,111	14,003
Long-term disability insurance premium	21,637	20,591	56,098	98,326
	26,194	24,927	61,209	112,330
XES to SPS				
Life Insurance (offset by employee withholdings)	3,783	3,776	554	8,113
Long-term disability insurance premium	18,348	18,313	36,678	73,339
	22,131	22,089	37,232	81,451
TOTAL				
Life Insurance (offset by employee withholdings)	8,339	8,112	5,665	22,116
Long-term disability insurance premium	39,985	38,904	92,776	171,665
	48,324	47,016	98,441	193,781

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Southwestern Public Service Company
General Employee Benefit Information

Line No.	Description	Amounts in O&M												Percent Loading Percent to O&M - SPS												Percent Loading Percent to O&M - SPS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998

NOTE: Schedules G-12 #2, #3 and #4 represent the total benefit costs in FIRC 926. FAS 87 pension costs and source documentation are also reported in Schedule G-12.1 #3. FAS 112 long-term disability costs and source documentation are also reported in Schedule G-12.2. FAS 106 costs are reported in Schedule G-12.3. Administrative fees and source documentation are also reported on Schedule G-12.3.

Southwestern Public Service Company

General Employee Benefit Information

5. All components presented in Schedule G-U2 reconcile to the costs in FERC 926.
6. Retiree costs are accounted for in the amounts accrued and as described in other sections.
See sections G-U2.1 and G-U2.2.

Southwestern Public Service Company

Bad Debt Expense

1. Policy for Writing Off Bad Debts

Thirty days after the final bill due date, the account is referred to a collection agency.

One hundred and nineteen working days after the final bill due date, if the account is under \$1,000, the account charges off as a bad debt write off in the Customer Resource System. If the account is over \$1,000, the account is worked manually. An account over \$1,000 is transferred to a matching active account, collected or written off 30 days from the time it hits the manual work queue. A report is run weekly to identify accounts that have not been written off in accordance with this write-off policy as part of the Credit and Collections department's Sarbanes-Oxley controls.

2. Bad Debt Expense Calculation

Bad Debt expense is calculated as the sum of net write-offs and change in the Accounts Receivable reserved. This is calculated and recorded on a monthly basis.

Southwestern Public Service ("SPS") uses the Percent of Accounts Receivable method to calculate its bad debt reserve (Allowance for Doubtful Accounts). Uncollectible percentage estimates are applied to Accounts Receivable.

SPS's Provision for Bad Debts account is reviewed monthly to determine if the balance is sufficient to allow for potential bad debt write-offs. The percentage estimates are also reviewed on an annual basis to adjust for actual write-off experience.

3. Revenues, Uncollectible Expenses, and Net Bad Debts

The list of bad debts is found on pages 2 and 3 of this schedule.

4. Monthly Fluctuations

There are normal monthly fluctuations in each bad debt expense and net write offs that are larger than 3% for reasons including the seasonal nature of electric sales. Additionally, there will be monthly fluctuations between uncollectible expense and net write-offs, because the uncollectible expense is based on a percentage of accounts receivable calculation as of the current month, less what was already reserved the prior month, plus net write-offs for the current month. If the accounts receivables increase month over month, then the uncollectible expense will likely be higher than net write-offs whereas, if arrears decrease month over month, then the uncollectible expense will likely be lower than net write-offs for the month.

Southwestern Public Service Company

Bad Debt Expense

Line No.	Month	2015			2016			2017		
		Revenues ⁽¹⁾	Net Write-Off	Uncollectible Expense ⁽²⁾	Revenues ⁽¹⁾	Net Write-Off	Uncollectible Expense ⁽²⁾	Revenues ⁽¹⁾	Net Write-Off	Uncollectible Expense ⁽²⁾
1	January	\$ (110,549,818)	\$ 268,100	\$ 424,547	\$ (94,895,037)	\$ 341,655	\$ 541,288	\$ (105,883,839)	\$ 350,056	\$ 375,551
2	February	(97,165,045)	279,755	228,575	(85,029,568)	437,631	380,221	(88,944,648)	505,082	391,720
3	March	(104,156,420)	333,485	330,186	(84,009,069)	527,374	378,731	(99,619,802)	324,420	223,288
4	April	(87,988,009)	415,217	389,704	(77,979,322)	448,104	237,509	(88,411,535)	455,436	684,579
5	May	(80,120,783)	361,467	413,280	(75,819,154)	377,452	249,830	(92,195,562)	532,668	10,144
6	June	(96,011,756)	326,062	268,274	(93,336,180)	892,523	1,265,740	(105,749,983)	367,517	810,967
7	July	(115,305,341)	193,833	481,873	(113,639,896)	295,025	585,464	(125,491,395)	333,331	393,865
8	August	(116,961,351)	389,006	488,568	(123,735,353)	506,346	616,004	(134,623,309)	407,278	612,142
9	September	(115,124,803)	340,917	515,296	(106,255,476)	430,555	467,468	(118,809,922)	390,765	911,496
10	October	(97,676,347)	398,987	388,266	(90,120,125)	370,139	300,207	(108,886,283)	371,182	72,497
11	November	(72,906,348)	689,452	623,356	(81,928,730)	386,520	446,947	(93,167,400)	404,212	422,611
12	December	(80,013,344)	471,771	421,134	(89,257,335)	390,205	394,362	(94,934,901)	538,283	523,445
13	Total	\$ (1,173,979,367)	\$ 4,468,052	\$ 4,973,060	\$ (1,116,005,245)	\$ 5,403,530	\$ 5,863,772	\$ (1,256,718,580)	\$ 4,980,231	\$ 5,432,305

Notes: ⁽¹⁾ Revenue is billed commodity revenue.

⁽²⁾ Uncollectible expense is commodity bad debt expense.

⁽³⁾ A large SPS oil and gas inactive commercial account did not pay a \$771,000 bill as of April 2017. SPS reserved \$268,000 in bad debt expense in April and reversed that out in May when the bill was paid. This explains a higher variance in uncollectible expense in April and May 2017.

⁽⁴⁾ An increase in uncollectible expense in June 2017 is due to revised bad debt provision rates applied to June 2017 actuals resulting from the annual bad debt provision study completed each June.

⁽⁵⁾ A large SPS oil and gas inactive commercial account did not pay a \$521,000 bill as of Sep 2017. SPS reserved \$286,000 in bad debt expense in Sep and reversed that out in Oct when the bill was paid. This explains a higher variance in uncollectible expense in Sep and Oct 2017.

⁽⁶⁾ Oil and gas commercial account payment for \$400K that was written off in June 2019 for \$53K and July 2019 for \$407K

⁽⁷⁾ As discussed in the Direct Testimony of Nora Lindgren, due to expected increases in uncollectible expense as a result of COVID-19, beginning in March 2020, SPS increased its typical monthly reserve percentage

*This schedule does not reflect non-commodity bad debt expense, which is reflected in the cost of service.

Southwestern Public Service Company

Bad Debt Expense

Line No.	Month	2018			2019			2020		
		Revenues ⁽¹⁾	Net Write-Off	Uncollectible Expense ⁽²⁾	Revenues ⁽¹⁾	Net Write-Off	Uncollectible Expense ⁽²⁾	Revenues ⁽¹⁾	Net Write-Off	Uncollectible Expense ⁽²⁾
1	January	\$ (114,701,762)	\$ 346,540	\$ 433,654	\$ (103,709,449)	\$ 448,829	\$ 475,454	\$ (99,936,774)	\$ 313,877	\$ 326,262
2	February	(97,749,741)	447,888	306,438	(92,260,457)	407,335	261,837	(90,679,800)	315,221	284,630
3	March	(99,309,451)	530,803	414,377	(98,940,272)	481,910	373,874	(93,074,865)	(66,349)	422,349
4	April	(93,830,064)	571,765	123,233	(97,696,507)	521,197	349,453	(83,875,442)	429,656	1,261,839
5	May	(95,025,535)	542,154	341,872	(92,768,424)	394,594	279,957	(50,516,184)	483,605	430,777
6	June	(103,274,086)	431,907	447,135	(96,905,276)	328,681	349,411	(80,731,741)	360,732	396,043
7	July	(121,919,348)	346,462	531,188	(121,272,357)	683,706	896,281	(117,580,507)	327,544	639,246
8	August	(124,772,788)	395,758	465,517	(121,513,681)	384,663	494,966	(117,791,623)	359,714	679,391
9	September	(106,823,306)	386,692	479,729	(100,142,879)	384,613	496,731	(112,351,465)	335,463	258,377
10	October	(104,234,216)	435,390	256,082	(99,928,386)	278,693	368,405	(100,892,618)	222,958	295,104
11	November	(88,397,457)	347,560	291,618	(85,447,672)	342,685	255,480	(84,048,021)	198,702	673,049
12	December	(85,705,419)	341,952	332,921	(94,849,722)	369,157	405,642	(93,913,074)	220,787	711,927
13	Total	\$ (1,235,743,173)	\$ 5,124,870	\$ 4,423,764	\$ (1,205,435,081)	\$ 5,026,063	\$ 5,007,491	\$ (1,125,392,114)	\$ 3,501,910	\$ 6,378,992

Summary of Advertising, Contributions & Dues

Sponsors: Davis, Grant
Docket No. 51802

Line No.	FERC ACCT	Category	Schedule No.	Texas Update Test Year Expense	Exclusions	Amount Subject to Limitation	Other Reference
1	Various	Advertising	G-U4.1	\$ 1,545,229	\$ 1,032,682	\$ 512,547	AU & A-U3
2	426	Contributions/Donations	G-U4.2	\$ 413,702	\$ 172,634	\$ 241,068	AU & A-U3
3	Various	Organization Memberships/Dues	G-U4.3	\$ 904,618	\$ 425,726	\$ 478,892	AU & A-U3
4	Total Expenses Subject to 0.3% Limitation			\$ 2,863,549	\$ 1,631,042	\$ 1,232,507	

TEST OF 16 TAC § 25.231(b)(1)(E):

ADVERTISING, CONTRIBUTIONS & DUES LIMITATION

5	Applicable Update Test Year Revenues	\$ 709,643,398
6	% Limitation	x 0.003
7	Dollar Limitation	(a) \$ 2,128,930
8	* Total Adjusted Update Test Year Expense (above)	(b) \$ 1,232,507
9	(Over) / Under Limit	(a) - (b) \$ 896,423

Southwestern Public Service Company

Summary of Advertising Expense

Line No.	FERC Account	Category	Schedule Number	Update Test Year Amount	Allocation to Texas	Total Requested Texas Amount
1	908000	(a), (c) Advertising - Conservation DSM	G-U4.1a	\$ 2,209	0.00%	\$ -
2	908000	(a), (c) Communication - Conservation DSM	G-U4.1a	\$ (19,851)	111.33%	\$ (22,100)
3			Total 908	\$ (17,641)	125.27%	\$ (22,100)
4	909000	(a) Advertising - Brand Image	G-U4.1a	\$ -	0.00%	\$ -
5		(a) Advertising - Conservation Other	G-U4.1a	\$ -	0.00%	\$ -
6		(a) Advertising - General	G-U4.1a	\$ -	0.00%	\$ -
7		(a) Communication - Conservation Other	G-U4.1a	\$ -	0.00%	\$ -
8		(a) Customer Program - Advertising	G-U4.1a	\$ -	0.00%	\$ -
9		(a) Customer Program - Non-Recoverable	G-U4.1a	\$ -	0.00%	\$ -
10		(a) Customer Program - Promotion	G-U4.1a	\$ -	0.00%	\$ -
11		(a) Mandated Inserts Communication	G-U4.1a	\$ 1,629	68.74%	\$ 1,120
12		(a) Safety Advertising	G-U4.1a	\$ 254,742	68.74%	\$ 175,110
13		(a) Safety Information	G-U4.1a	\$ 35,558	68.74%	\$ 24,443
14			Total 909	\$ 291,929	68.74%	\$ 200,672
15	913000	Advertising to Promote and Retain Usage	G-U4.1b	\$ -	0.00%	\$ -
16			Total 913	\$ -	0.00%	\$ -
17	921000	(a), (c) Advertising - General	G-U4.1c	\$ -	0.00%	\$ -
18			Total 921	\$ -	0.00%	\$ -
19	930.1	(b) Advertising - Brand Image	G-U4.1c	\$ 344,514	69.44%	\$ 239,239
20		(b) Advertising - Brand Sponsorship	G-U4.1c	\$ 810,905	1.12%	\$ 9,075
21		(b) Advertising - General	G-U4.1c	\$ 114,565	74.77%	\$ 85,661
22		(b) Customer Program - Non-Recoverable	G-U4.1c	\$ 956	0.00%	\$ -
23			Total 930.1	\$ 1,270,941	26.28%	\$ 333,975
24		Capitalized Advertising	G-U4.1d	\$ -	0.00%	\$ -
25	426.1	(b) Advertising - General		\$ -	0.00%	\$ -
26			Total 426.1	\$ -	0.00%	\$ -
27	Total Advertising Expenses			\$ 1,545,229		\$ 512,547
				G-U4		G-U4

(a) SPS is including a portion of these cost in its Advertising, Contribution, and Dues Limitation

(b) SPS is not including any of these costs in its cost of service.

(c) Per schedule rule, "if the utility expends funds for advertising activities as defined by the FERC account descriptions for Accounts 909, 913, 930.1 (including payroll), but records such expense in another FERC account, then such expense must be listed on this schedule along with the FERC account number to which that expense was charged". As such, this FERC Account has been added to this schedule

Southwestern Public Service Company

Summary of Informational/Instructional Advertising

Line No.	FERC Account	Cost Element	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1	908	Advertising - Conservation DSM						
1			CONWAY DATA INC	\$ 15,000	14.73% \$	2,209	0.00%	\$ -
			Advertising - Conservation DSM Total	\$ 15,000	14.73% \$	2,209	0.00%	\$ -
2	908	Communication - Conservation DSM						
3			NORTHERN STATES POWER MINNESOTA	\$ (1,031)	14.73% \$	(152)	0.00%	\$ -
4			PANHANDLE BASEBALL CLUB INC	\$ (22,100)	100.00% \$	(22,100)	100.00%	\$ (22,100)
5			REGIONAL AIR QUALITY COUNCIL	\$ 15,000	16.01% \$	2,401	0.00%	\$ -
			Communication - Conservation DSM Total	\$ (8,131)	244.13% \$	(19,851)	33.33%	\$ (22,100)
6	909	Mandated Inserts Communication						
7			GRAINGER	\$ 83	100.00% \$	83	68.74%	\$ 57
8			WALGREENS	\$ 1,546	100.00% \$	1,546	68.74%	\$ 1,063
			Mandated Inserts Communication Total	\$ 1,629	100.00% \$	1,629	68.74%	\$ 1,120
9	909	Safety Advertising						
10			CARMICHAEL LYNCH INC	\$ 946,032	26.93% \$	254,742	68.74%	\$ 175,110
			Safety Advertising Total	\$ 946,032	26.93% \$	254,742	68.74%	\$ 175,110
11	909	Safety Information						
12			AMERICAN SOLUTIONS FOR BUSINESS	\$ 4,059	100.00% \$	4,059	68.74%	\$ 2,790
13			CULVER COMPANY LLC	\$ 321,840	6.93% \$	22,319	68.74%	\$ 15,342
14			NPSIB	\$ 28,746	6.93% \$	1,992	68.74%	\$ 1,369
15			PIPELINE ASSOC FOR PUBLIC AWARENESS	\$ 6,806	100.00% \$	6,806	68.74%	\$ 4,678
16			SMARTSIGN	\$ 382	100.00% \$	382	68.74%	\$ 262
			Safety Information Total	\$ 361,833	9.83% \$	35,558	68.74%	\$ 24,443
Total Informational / Instructional Advertising *								
				\$ 274,288				\$ 178,572
				G-U4.1				G-U4.1

* SPS is including a portion of these cost in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-U4 by using a Texas Customer Allocator.

Southwestern Public Service Company

Summary of Advertising to Promote & Retain Usage

Line No.	FERC Account	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1	913	None to report	\$ -	0.00%	\$ -	0.00%	\$ -
2	Total Advertising to Promote and Retain Usage		\$ -		\$ -		\$ -
					G-U4.1		G-U4.1

Southwestern Public Service Company

Summary of General Advertising Expense

Line No.	FERC Account	Cost Element	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1	9921000			\$ -	0.00%	\$ -	0.00%	\$ -
2			Total 9921000	\$ -	0.00%	\$ -	0.00%	\$ -
3	9930100	Advertising - Brand Image						
4			AIA CORPORATION	\$ 14,373.34	14.63%	\$ 2,102.34	68.74%	\$ 1,445.15
5			ALL ABOUT CHALLENGE COINS	3,264.00	14.67%	478.86	68.74%	329.17
6			AMARILLO GLOBE NEWS	795.00	100.00%	795.00	100.00%	795.00
7			AMARILLO INDEPENDENT SCHOOL DISTRICT	8,000.00	100.00%	8,000.00	100.00%	8,000.00
8			CARMICHAEL LYNCH INC	1,621,242.94	19.54%	316,865.27	68.74%	217,813.19
9			CASA MARIA U.S.A.	994.20	14.63%	145.47	68.74%	100.00
10			CITY CAREER FAIR	995.00	14.67%	145.98	68.74%	100.35
11			COLORADO REAL ESTATE JOURNAL	3,980.00	14.73%	586.24	0.00%	-
12			CRAMER MARKETING	51.96	100.00%	51.96	68.74%	35.72
13			CURATOR GROUP PTY LTD	400.00	14.80%	59.20	68.74%	40.69
14			DISABILITY IN	1,250.00	14.67%	183.38	68.74%	126.06
15			DOL VETS	495.00	14.63%	72.43	68.74%	49.79
16			FACEBOOK	6,111.97	17.90%	1,093.89	68.74%	751.94
17			GM VOICES	4,878.00	12.99%	633.74	68.74%	435.63
18			GROUP NEWHOUSE INC	10,875.00	13.02%	1,415.47	68.74%	972.99
19			ISTOCKPHOTO.COM	1,687.32	12.98%	218.93	68.74%	150.49
20			LINKEDIN	259.89	13.02%	33.83	68.74%	23.25
21			MSP COMMUNICATIONS	2,500.00	12.94%	323.48	68.74%	222.36
22			MW FAMILY BROADCAST	2,038.00	6.93%	141.22	68.74%	97.07
23			NOALMARK BROADCASTING	320.43	100.00%	320.43	68.74%	220.26
24			PHOENIX AIR UNMANNED LLC	4,500.00	12.97%	583.68	68.74%	401.22
25			PROFESSIONAL DIVERSITY NETWORK	1,995.00	14.67%	292.68	68.74%	201.19
26			RECRUITMILITARY LLC	14,998.00	14.33%	2,148.49	68.74%	1,476.87
27			RIPCORD CONTENT STUDIOS	54,475.00	12.97%	7,065.79	68.74%	4,857.02
28			SEACHANGE PRINTING	402.12	12.98%	52.21	68.74%	35.89
29			SPRINKLR INC	8,188.57	12.97%	1,062.11	68.74%	730.09
30			TELLY AWARDS	155.00	100.00%	155.00	100.00%	155.00
31			THE STAR TRIBUNE CIRCULATION	245.28	14.73%	36.13	68.74%	24.84
32			TRANSPERFECT	404.63	12.97%	52.49	68.74%	36.08
33			TWITTER ONLINE ADS	(5,245.01)	13.02%	(682.70)	68.74%	(469.29)
34			WHITNEY RUSSELL PRINTERS	81.19	100.00%	81.19	100.00%	81.19
			Advertising - Brand Image Total	\$ 1,764,711.83	30.59%	\$ 344,514.19	69.44%	\$ 239,239.22

Southwestern Public Service Company

Summary of General Advertising Expense

9930100 Advertising - Brand Sponsorship									
35	MINNESOTA UNITED SOCCER CLUB LLC	\$ 55,000.00	12.99%	\$ 7,145.16	0.00%	\$ -			
36	MINNESOTA WILD HOCKEY CLUB	1,407,490.07	12.99%	182,777.95	0.00%	-			
37	PANHANDLE BASEBALL CLUB INC	9,075.00	100.00%	9,075.00	100.00%	9,075.00			
38	ST PAUL FACILITY MANAGEMENT LLC	4,713,430.89	12.98%	611,907.01	0.00%	-			
39	Advertising - Brand Sponsorship Total	\$ 6,184,995.96	34.74%	\$ 810,905.12	1.12%	\$ 9,075.00			
9930100 Advertising - General									
40	APG MEDIA	\$ 719.40	6.93%	\$ 49.85	68.74%	\$ 34.27			
41	CARMICHAEL LYNCH INC	94,253.13	100.00%	94,253.13	68.74%	64,789.60			
42	FEDEX	42.13	100.00%	42.13	68.74%	28.96			
43	GEMINI ADVANCED MARKETING	31,717.49	12.94%	4,104.02	68.74%	2,821.10			
44	GRUEN AGENCY	109,854.18	12.90%	14,169.07	68.74%	9,739.82			
45	PANHANDLE BASEBALL CLUB INC	22,100.00	100.00%	22,100.00	100.00%	22,100.00			
46	SAP AMERICA	(142,184.00)	14.33%	(20,368.14)	68.74%	(14,001.06)			
47	YOURMEMBER-CAREERS	979.00	21.97%	215.08	68.74%	147.85			
48	Advertising - General Total	\$ 117,481.33	46.13%	\$ 114,565.14	74.77%	\$ 85,660.54			
9930100 Customer Program - Non-Recoverable									
49	DST OUTPUT, INC.	\$ 4,550.34	6.93%	\$ 315.53	0.00%	\$ -			
50	FACEBOOK	2,550.03	12.97%	330.76	0.00%	-			
51	LINKEDIN	781.54	12.97%	101.36	0.00%	-			
52	TWITTER ONLINE ADS	1,607.43	12.97%	208.51	0.00%	-			
53	Customer Program - Non-Recoverable Total	\$ 9,489.34	11.46%	\$ 956.16	0.00%	\$ -			
54	Total General Advertising Expense *	\$ 8,076,678.46		\$ 1,270,940.61		\$ 333,974.76	G-U4.1		

*SPS is not including these costs in its cost of service.

Southwestern Public Service Company

Capitalized Advertising

Line No.	FERC Account	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1		Capitalized Advertising	\$ -	0.00%	\$ -	0.00%	\$ -
2	Total Capitalized Advertising		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
					G-U4.1		G-U4.1

Southwestern Public Service Company

Summary of Contribution and Donation Expense

Line No.	FERC ACCT	Description	Schedule No.	Updated Test Year		Allocation to Texas	Total Requested Texas Amount
				Amount to SPS			
1	426.1	Educational	G-U4.2a	\$ 52,120		32.77%	\$ 17,081
2	426.1	Community Service	G-U4.2b	\$ 306,031		66.21%	\$ 202,630
3	426.1	Economic Development *	G-U4.2c	\$ 55,551		38.45%	\$ 21,357
4	Total Contributions and Donations			\$ 413,702		58.27%	\$ 241,068
				G-U4			G-U4

* Southwestern Public Service Company is including some of these costs in its cost of service. See Schedule G-U4.2c.

Southwestern Public Service Company

Summary of Educational Contributions Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
1	426.1	AMARILLO COLLEGE	\$ 5,000	100%	\$ 5,000	100%	\$ 5,000	Summer 2020 Kids College Camps & Classes Sponsorship
2	426.1	AUGSBURG UNIVERSITY	10,000	14%	1,436	0%	-	Excluded MN Contribution
3	426.1	BUSHLAND HIGH SCHOOL BAND	300	100%	300	100%	300	Bushland High School Band Sponsorship
4	426.1	CANYON HIGH SCHOOL	400	100%	400	100%	400	2020 Canyon High School Golf Sponsorship
5	426.1	CARLSBAD HIGH SCHOOL BASEBALL	250	100%	250	0%	-	Excluded NM Contribution
6	426.1	CATHELENE THOMAS ELEMENTARY	100	100%	100	100%	100	School sponsorship
7	426.1	COLORADO STATE UNIVERSITY FOUNDATION	450	14%	64	0%	-	Excluded CO Contribution
8	426.1	COMMUNITIES IN SCHOOLS	1,929	100%	1,929	100%	1,929	Sponsorship auction
9	426.1	CROSBYTON CISD SCHOOL DISTRICT	400	100%	400	100%	400	Sponsorship Girl Summit NMFTK program
10	426.1	EASTERN NEW MEXICO UNIVERSITY	1,250	100%	1,250	0%	-	Excluded NM Contribution
11	426.1	HOBBS HIGHSCHOOL BASEBALL	500	100%	500	0%	-	Excluded NM Contribution
12	426.1	HOBBS HIGHSCHOOL GOLF BOOSTERS	200	100%	200	0%	-	Excluded NM Contribution
13	426.1	LEVELLAND INDEPENDENT SCHOOL DISTRICT	1,345	100%	1,345	100%	1,345	Sponsorship auction
14	426.1	OPPORTUNITY SCHOOL	3,917	28%	1,112	100%	1,112	Scholarship Program
15	426.1	PAMPA HIGHSCHOOL FOOTBALL	400	100%	400	100%	400	Sports Sponsorship
16	426.1	SOUTH PLAINS COLLEGE	195	100%	195	100%	195	Gala dinner table gift sponsor
17	426.1	SPRINGLAKE EARTH HIGH SCHOOL	200	100%	200	100%	200	Sponsor weather emergency kits for second graders.
18	426.1	ST CLOUD TECHNICAL & COMMUNITY COLLEGE	1,000	14%	143	0%	-	Excluded NM Contribution
19	426.1	TASCOSA SOFTBALL BOOSTER CLUB	300	100%	300	100%	300	School sponsorship
20	426.1	TEXAS A&M ENGINEERING EXPERIMENT STATION	3,000	100%	3,000	100%	3,000	Sponsor equipment for engineering project
21	426.1	TEXAS A&M UNIVERSITY AGRILIFE EXTENSION	500	100%	500	100%	500	Gala dinner table gift sponsor
22	426.1	UNIVERSITY OF COLORADO FOUNDATION	30,000	100%	30,000	0%	-	Excluded CO Contribution
23	426.1	UNIVERSITY OF THE SOUTH	(100)	100%	(100)	100%	(100)	Event Sponsorship
24	426.1	WAYLAN BAPTIST COLLEGE	1,000	100%	1,000	100%	1,000	Golf tournament team and hole sponsor
25	426.1	WEST TEXAS A&M UNIVERSITY	1,000	100%	1,000	100%	1,000	Golf tournament team and hole sponsor
26	426.1	COLORADO SCHOOL OF MINES FOUNDATION	1,500	13%	195	0%	-	Excluded CO Contribution
27	426.1	NEW MEXICO JUNIOR COLLEGE FOUNDATION	1,000	100%	1,000	0%	-	Excluded NM Contribution
28	Total Educational Contributions/Donations		\$ 66,036		\$ 52,120		\$ 17,081	G-U4.2

Southwestern Public Service Company
Summary of Community Service Contributions and Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPs	Update Test Year Amount to SPs	Allocation to Texas*	Total Requested Texas Amount	Brief Purpose of Organization
1	426.1	4TH & LONG FLAG FOOTBALL	\$ 300.00	100.00%	\$ 300.00	0.00%	-	The NMFFL is dedicated to providing a fun, safe, unique, high quality and competitive flag football league that suits all the needs of our youth, their families and our entire football family
2	426.1	7 STAR THERAPEUTIC RIDING CENTER	500.00	100.00%	500.00	100.00%	500.00	7 Star Therapeutic Riding Center is a nonprofit organization providing equine assisted therapy to those with physical, mental and emotional needs
3	426.1	A J SWOPE PLAZA	1,000.00	100.00%	1,000.00	100.00%	1,000.00	Sponsorship for the clay pigeon shoot and dinner with proceeds from the event benefiting the Texas Panhandle First Responders Memorial
4	426.1	ACADEMY SPORTS	300.00	100.00%	300.00	100.00%	300.00	Lonestar Lineman's Rodeo Tailgate
5	426.1	ACHIEVE MINNEAPOLIS	7,500.00	12.94%	970.45	0.00%	-	We run innovative career & college readiness programs, host public education events and manage Minneapolis Public Schools (MPS) funds and awards
6	426.1	AKA TO KURO MARTIAL ARTS STUDIO	300.00	100.00%	300.00	0.00%	-	Excluded NM Contribution - STEM Kids Mentoring Program
7	426.1	ALIEN CITY DRAGWAY LLC	500.00	100.00%	500.00	0.00%	-	Excluded NM Contribution - 2020 Season Sponsorship
8	426.1	ALTRUSA INTERNATIONAL	800.00	100.00%	800.00	0.00%	-	Altrusa International, Inc is an international non-profit organization focused on community service
9	426.1	ALZHEIMERS ASSOCIATION	3,500.00	100.00%	3,500.00	68.74%	2,405.90	Sponsorship for 2020 Walk to End Alzheimer's
10	426.1	AMARILLO AREA FOUNDATION	10,000.00	100.00%	10,000.00	100.00%	10,000.00	As a leader in philanthropic, nonprofit, and community issues, the Foundation is a catalyzing force that addresses the community's most critical challenges by providing significant, shared and lasting results
11	426.1	AMARILLO BRANCH NAACP	5,000.00	100.00%	5,000.00	100.00%	5,000.00	The mission of the National Association for the Advancement of Colored People is to ensure the political, educational, social, and economic equality of rights of all persons and to eliminate racial hatred and racial discrimination.
12	426.1	AMARILLO FARMFEST	300.00	100.00%	300.00	100.00%	300.00	Mission Amarillo FarmFest Sponsorship
13	426.1	AMARILLO SYMPHONY	790.00	100.00%	790.00	100.00%	790.00	Amarillo Symphony Sponsorship
14	426.1	AMARILLO TRI STATE EXPO	5,000.00	100.00%	5,000.00	100.00%	5,000.00	2020 Tri-State Fair Sponsorship
15	426.1	AMARILLO UNITED CITIZENS FORUM	15,000.00	100.00%	15,000.00	100.00%	15,000.00	The objective is to provide and organize a Citizen's Forum to serve the community, improve community life, and operate and maintain a Black Historical Cultural Center.
16	426.1	AMAZON.COM	1,417.81	14.67%	208.00	68.74%	142.98	Donation
17	426.1	AMERICAN GAS FOUNDATION	-	0.00%	-	0.00%	-	Founded in 1989, the AGF is a 501(c)(3) organization focused on being an independent source of information research and programs on energy and environmental issues that affect public policy, with a particular emphasis on natural gas.
18	426.1	AMERICAN LUNG ASSOCIATION	2,500.00	20.05%	501.23	0.00%	-	We are leading the way in helping all Americans breathe freely through our pioneering model of public health that includes health education and advocacy, grounded in lifesaving research
19	426.1	AMERICAN WORKING FAMILIES	15,000.00	12.98%	1,947.02	0.00%	-	Our Mission AWF supports tax-fairness, progressive public policy and investments in our infrastructure that create new jobs and opportunity for all Americans
20	426.1	ARTESIA ARTS COUNCIL	500.00	100.00%	500.00	0.00%	-	Our Mission is to develop and promote community interest in the arts and enrich life in Southeastern New Mexico through educational, artistic and cultural opportunities
21	426.1	ARVADA CENTER FOR ARTS	7,500.00	14.66%	1,099.57	0.00%	-	The Arvada Center for the Arts and Humanities is a nonprofit, multi-use cultural facility in Arvada, Colorado, United States, which opened in 1976

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22	426.1	ASSURANCE HOME	1,000.00	100.00%	1,000.00	0.00%	-	A refuge for youth who have been abandoned or abused
23	426.1	BBB OF TEXAS PANHANDLE	3,080.00	100.00%	3,080.00	100.00%	3,080.00	The Better Business Bureau (BBB) of the TX Panhandle - Sponsorship for Annual Torch Awards for ethics in business
24	426.1	BERKSHIRE HATHAWAY ENERGY	450.00	12.95%	58.29	0.00%	-	To be the best energy company in serving our customers, while delivering sustainable energy solutions
25	426.1	BESTPREP	400.00	15.43%	61.73	0.00%	-	BestPrep provides educational programs to prepare students with business, career & financial literacy skills through hands-on experiences
26	426.1	BIG BROTHERS BIG SISTERS	16,750.00	23.66%	3,963.72	100.00%	3,963.72	Big Brothers Big Sisters has operated under the belief that inherent in every child is the ability to succeed and thrive in life
27	426.1	BIPARTISAN POLICY CENTER	50,000.00	12.94%	6,469.65	68.74%	4,447.24	The Bipartisan Policy Center is a Washington, DC-based think tank that actively fosters bipartisanship by combining the best ideas from both parties to promote health, security, and opportunity for all Americans. Our policy solutions are the product of informed deliberations by former elected and appointed officials, business and labor leaders, and academics and advocates who represent both sides of the political spectrum. BPC prioritizes one thing above all else: getting things done.
28	426.1	BOTTOMLESS TRIATHLON	1,000.00	100.00%	1,000.00	0.00%	-	Excluded NM Contribution - Food bank sponsorship
29	426.1	BUCKNER	1,000.00	100.00%	1,000.00	100.00%	1,000.00	Sponsorship for table at the Buckner's annual fundraising event
30	426.1	CANYON AREA LIBRARY	1,000.00	100.00%	1,000.00	100.00%	1,000.00	2020 Canyon Library Reading Sponsorship
31	426.1	CANYON SNACK PAK 4 KIDS	600.00	100.00%	600.00	100.00%	600.00	Snack Pak 4 Kids is a non-profit organization that provides students with reliable, nutritious food over the weekend so they can succeed in school
32	426.1	CENTER CITY OF AMARILLO INC	8,500.00	100.00%	8,500.00	100.00%	8,500.00	Center City of Amarillo, Inc., began in 1991, when a group of concerned citizens joined together to preserve and revitalize Amarillo's historic downtown area
33	426.1	CENTER FOR ENERGY WORKFORCE	3,500.00	14.67%	513.48	68.74%	352.97	CEWD was formed to help utilities work together to develop solutions to the coming workforce shortage in the utility industry
34	426.1	CETA CANYON CAMP	1,000.00	100.00%	1,000.00	100.00%	1,000.00	Xcel Energy sponsored a table at the Ceta Canyon Annual fall dinner fundraiser held in Amarillo. Ceta Canyon serves kids and organizations throughout the Texas Panhandle and South Plains.
35	426.1	CHAMPION BBQ SUPPLY	77.34	100.00%	77.34	100.00%	77.34	Sponsorship for supplies and seasonings to be used during the Community Connect Services Quarter Auction, Amarillo Downtown Women's Center Lunch, and the Friona Chamber Banquet.
36	426.1	CHAVES COUNTY 4H & FFA	2,000.00	100.00%	2,000.00	0.00%	-	Excluded NM Sponsorship
37	426.1	CHILDRENS HOME LUBBOCK	580.00	100.00%	580.00	100.00%	580.00	Children's Home is a community of volunteers, workers and supporters, pouring their efforts together to make life better for children who need to see that caring and love do exist in a world that has often been unfair and unjust
38	426.1	CITY OF AMARILLO	250.00	100.00%	250.00	100.00%	250.00	Partnership with the City of Amarillo to train local arborist in vegetation management and herbicide use.
39	426.1	CITY OF CROSBYTON	500.00	100.00%	500.00	100.00%	500.00	City best yard sponsorship
40	426.1	CITY OF NEW DEAL	550.00	100.00%	550.00	100.00%	550.00	City Family in Need sponsor
41	426.1	CITY OF PAMPA	1,500.00	100.00%	1,500.00	100.00%	1,500.00	City Country Christmas sponsorship
42	426.1	CITY OF WILSON	300.00	100.00%	300.00	100.00%	300.00	Senior luncheon sponsor
43	426.1	CLINT & SONS	500.00	100.00%	500.00	100.00%	500.00	Sponsorship of Cooking Tournament supplies
44	426.1	COLORADO ASSOCIATION OF BLACK PROFESSIONAL ENGINEERS	2,666.00	23.50%	626.64	0.00%	-	Excluded CO Contribution
45	426.1	COLORADO CLEANTECH INDUSTRIES ASSOCIATION	5,000.00	12.94%	646.96	0.00%	-	Excluded CO Contribution
46	426.1	COLORADO COMPANIES TO WATCH	-	0.00%	-	0.00%	-	Excluded CO Contribution
47	426.1	COMMUNITY FIRST FOUNDATION	255.10	14.67%	37.43	0.00%	-	Excluded CO Contribution

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48	426.1	COMMUNITY FOUNDATION OF WEST TEXAS	1,500.00	100.00%	1,500.00	100.00%	1,500.00	The Community Foundation of West Texas works to attract and build permanent endowments that benefit the people of the South Plains area
49	426.1	COMMUNITY RECOVERY CENTER	500.00	100.00%	500.00	100.00%	500.00	The Community Recovery Center was initially established in 1982 as The City/County Drug and Alcohol Abuse Program to help individuals address their substance abuse issues locally
50	426.1	COMUNIDADES LATINAS UNIDAS EN SERVICIO	250.00	14.67%	36.68	0.00%	-	<i>Excluded MN Contribution</i>
51	426.1	CONQUISTADOR COUNCIL	1,000.00	100.00%	1,000.00	0.00%	-	Our mission is to provide character development, citizenship training, and growth in physical, mental and spiritual fitness, to help create the next generation of leaders
52	426.1	CONSUMER ENERGY ALLIANCE	2,000.00	14.63%	292.63	0.00%	-	Consumer Energy Alliance is the leading voice for sensible energy and environmental policies for consumers, bringing together families, farmers, small businesses, distributors, producers and manufacturers to support America's environmentally sustainable energy future
53	426.1	COOKIE CART	5,000.00	12.87%	643.54	0.00%	-	<i>Excluded CO Contribution</i>
54	426.1	COUNCIL FOR ADULT AND EXPERIENTIAL LEARNING	6,000.00	100.00%	6,000.00	68.74%	4,124.40	CAEL engages with educators, employers, and community leaders to align learning and work so that adults achieve academic and career success and their communities benefit from broad economic growth.
55	426.1	COWBOY CHRISTMAS BALL	500.00	100.00%	500.00	68.74%	343.70	2020 Sponsorship for Cowboy Christmas Ball
56	426.1	COWBOY CLASSIC RODEO ASSOCIATION	300.00	100.00%	300.00	68.74%	206.22	Sponsorship of Cooking Tournament supplies
57	426.1	CREW NETWORK	5,000.00	14.73%	736.48	68.74%	506.26	CREW (Commercial Real Estate Women) Network was founded in 1989 to bring together women involved in the many aspects of commercial real estate to exchange information, develop business contacts and help each other succeed professionally.
58	426.1	DARROUZETT GOLF COURSE	200.00	100.00%	200.00	100.00%	200.00	2020 Sponsorship for Deutsche Fest
59	426.1	DISCOVERY CENTER	1,330.00	100.00%	1,330.00	100.00%	1,330.00	Don Harrington Discovery Center is a nonprofit interactive science center and planetarium
60	426.1	DODGE NATURE CENTER	2,500.00	12.87%	321.78	0.00%	-	<i>Excluded MN Contribution</i>
61	426.1	DOLLAR GENERAL	21.88	100.00%	21.88	100.00%	21.88	Materials were purchased to burn during arcing demonstrations for Hereford's Ag Day
62	426.1	DOLLAR TREE	20.57	24.16%	4.97	0.00%	-	<i>Excluded Contribution</i>
63	426.1	DOVE CREEK EQUINE RESCUE	1,000.00	100.00%	1,000.00	100.00%	1,000.00	Dove Creek Equine Rescue rescues horses and rehabilitates them by creating a safe place for animals to live in their natural habitat
64	426.1	DOWNTOWN WOMENS CENTER	1,000.00	100.00%	1,000.00	100.00%	1,000.00	Our Mission is to provide housing and services to overcome homelessness and addiction
65	426.1	DUMAS VOLUNTEER FIRE DEPARTMENT	200.00	100.00%	200.00	100.00%	200.00	Golf Tee Time Sponsorship
66	426.1	DUN & BRADSTREET INC	7,920.00	14.63%	1,158.44	0.00%	-	<i>Excluded CO Contribution</i>
67	426.1	EAT RITE HEALTH FOOD	49.44	24.15%	11.94	0.00%	-	<i>Excluded CO Contribution</i>
68	426.1	EDDY COUNTY BUYERS CLUB	200.00	100.00%	200.00	0.00%	-	4H Club Sponsorship
69	426.1	EDDY COUNTY FAIR	500.00	100.00%	500.00	0.00%	-	<i>Excluded NM Contribution</i> - Sponsorship of Eddy County Fair and Livestock Show
70	426.1	EDPA OF SOUTH DAKOTA	10,000.00	14.73%	1,472.97	0.00%	-	<i>Excluded SD Contribution</i>
71	426.1	ELKS LODGE	1,500.00	100.00%	1,500.00	100.00%	1,500.00	Sponsorship provided one shooting team for the Elks Lodge charity clay shoot.
72	426.1	EMTS COLOR SHOOT	6,160.00	100.00%	6,160.00	100.00%	6,160.00	Emt's Color Shoot, a Sporting Clays fundraiser in Amarillo, Texas, benefiting the Texas Scottish Rite Hospital for children
73	426.1	ENVIRONMENTAL INITIATIVE	3,500.00	15.49%	542.08	0.00%	-	Building the partnerships needed to address complex environmental problems is our priority and our mission
74	426.1	EPILEPSY FOUNDATION	25.00	12.92%	3.23	0.00%	-	The Epilepsy Foundation, also Epilepsy Foundation of America, is a non-profit national foundation dedicated to the welfare of people with epilepsy and seizure disorders

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75	426.1	FAMILY SUPPORT SERVICE	5,500.00	100.00%	5,500.00	100.00%	5,500.00	Family Support Services are services that help families take care of Children with Special Health Care Needs Services Program clients at home
76	426.1	FRENSHIP FOUNDATION	1,000.00	100.00%	1,000.00	100.00%	1,000.00	The Foundation provides monetary support to further educational learning at Frenship through student scholarships and teacher grants
77	426.1	FRIENDS OF FOOTHILLS	50.00	14.64%	7.32	0.00%	-	<i>Excluded MN Contribution</i>
78	426.1	FRIENDS OF LAKE MEREDITH	600.00	100.00%	600.00	100.00%	600.00	Beautification sponsorship
79	426.1	GATEHOUSE MEDIA	703.63	100.00%	703.63	0.00%	-	<i>Excluded MN Contribution</i>
80	426.1	GATEWAY SUCCESS CENTER	1,000.00	100.00%	1,000.00	100.00%	1,000.00	Mission Statement Believing that all students can learn, the Gateway Success Center family is committed to providing a safe, positive learning atmosphere that will challenge young people to strive for academic and technological excellence to open the door for a successful and productive future.
81	426.1	GIRL SCOUTS OF TEXAS	2,000.00	100.00%	2,000.00	100.00%	2,000.00	Sponsorship for Women of Distinction
82	426.1	GIVGUARD CHARITABLE INC	50.00	14.64%	7.32	0.00%	-	Our goal is to help maximize the impact of your charitable giving while minimizing the cost of being generous
83	426.1	GOLF USA LUBBOCK	922.12	100.00%	922.12	100.00%	922.12	Golf Tournament Sponsorship
84	426.1	GREATER ARTESIA FOUNDATION	500.00	100.00%	500.00	0.00%	-	Greater Artesia Foundation functions as a conduit of funds for education, community improvement and youth development in the Artesia, New Mexico area for charitable projects that do not have an established organization
85	426.1	HALE COUNTY STOCK SHOW	250.00	100.00%	250.00	100.00%	250.00	Hale County Stock Show Supper
86	426.1	HALLIE Q BROWN	65.00	12.94%	8.41	0.00%	-	The Mission of Hallie Q. Brown is to improve the quality of life in our community by providing access to critical human services, fostering and promoting personal growth, and developing community leadership
87	426.1	HARRINGTON CANCER AND HEALTH FOUNDATION	500.00	100.00%	500.00	100.00%	500.00	The Harrington Cancer and Foundation focuses on cancer, patient support and community health as it serves the Amarillo, Texas, region
88	426.1	HIGH PLAINS CHAPTER OF PHEASANTS	250.00	100.00%	250.00	100.00%	250.00	Pheasants Forever (PF) is a non-profit conservation organization dedicated to the protection and enhancement of pleasant and other wildlife populations in North America
89	426.1	HIGH PLAINS FOOD BANK	2,600.00	100.00%	2,600.00	100.00%	2,600.00	Founded in 1982, High Plains Food Bank (HPFB) is a nonprofit organization serving as the clearing house for collection, storage, and distribution of donated and purchased grocery products, providing aide to the top 29 counties in the Texas Panhandle. HPFB partners with over 190 different agencies, including churches, senior centers, child care facilities, halfway houses, soup kitchens, Kids Cafes, emergency pantries, shelters, and other nonprofits to help end local hunger.
90	426.1	HIGH PLATINUM MEMBERSHIP	-	0.00%	-	0.00%	-	<i>Excluded MN Contribution</i>
91	426.1	HISTORICAL SOCIETY FOR SOUTHEAST	3,000.00	100.00%	3,000.00	0.00%	-	To assemble, preserve and interpret the history of Southeast New Mexico and to promote a great interest, understanding and appreciation of the area's past
92	426.1	HOBBS NEWS'S SUN	96.12	100.00%	96.12	0.00%	-	Newspaper Community section ad
93	426.1	HOBBY-LOBBY	164.69	39.07%	64.35	100.00%	64.35	Pampa Chamber Banquet
94	426.1	HONOR BELL FOUNDATION	100.00	14.63%	14.63	0.00%	-	The Honor Bell Foundation's mission is to create a community of veterans to foster public appreciation of military service and honor their fellow veterans with a proper, final tribute
95	426.1	HYATT REGENCY WASHINGTON	500.00	13.03%	65.13	0.00%	-	<i>Excluded Contribution</i>

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96	426.1	INFRASTRUCTURE RESOURCES	6,500.00	6.93%	450.39	0.00%	-	Founded in 2003 on the core values of innovation, credibility, customer focus and integrity, Infrastructure Resources, LLC was created to fill a real need in the underground utility industry – a trusted source for damage prevention and public awareness expertise and solutions for the utility and excavation industry
97	426.1	INSTANT TRANSACTIONS CORP	-	0.00%	-	0.00%	-	<i>Excluded Contribution</i>
98	426.1	INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS	517.50	100.00%	517.50	100.00%	517.50	The IBEW represents approximately 750,000 active members and retirees who work in a wide variety of fields, including utilities, construction, telecommunications, broadcasting, manufacturing, railroads and government.
99	426.1	ISG INC	1,250.00	14.73%	184.12	0.00%	-	<i>Excluded Contribution</i>
100	426.1	JDRF INTERNATIONAL	4,000.00	30.47%	1,218.63	68.74%	837.69	JDRF is a nonprofit 501 organization that funds type 1 diabetes research, provides a broad array of community and activist services to the T1D population and actively advocates for regulation favorable to medical research and approval of new and improved treatment modalities
101	426.1	JR MISS & MISS CROSBYTON PAGEANTS	175.00	100.00%	175.00	100.00%	175.00	Sponsorship of the Jr. Miss and Miss Crosbyton Pageants
102	426.1	JUNIOR ACHIEVEMENT	750.00	100.00%	750.00	100.00%	750.00	Junior Achievement's mission is to inspire and prepare young people to succeed. The inspiration piece comes from community volunteers who not only deliver our lessons, but share their experience. In the process, these volunteers serve as role models helping to positively impact young people's perceptions about the importance of education, as well as critical life skills. Preparation involves our proven lessons that promote financial capability, work and career readiness, and business ownership
103	426.1	JUNIOR LEAGUE OF AMARILLO	3,000.00	100.00%	3,000.00	100.00%	3,000.00	Golf Tee Time Sponsorship
104	426.1	JUST US	500.00	100.00%	500.00	100.00%	500.00	The JustUS Partnership is a collaboration between two organizations that are passionate about seeing lives changed through education.
105	426.1	KEYSTONE POLICY CENTER	10,000.00	12.98%	1,298.01	0.00%	-	<i>Excluded Contribution</i>
106	426.1	KIDS INC	2,000.00	100.00%	2,000.00	100.00%	2,000.00	It is the mission of Kids, Incorporated to be an organization of excellence by providing quality year-round sporting activities, while ensuring that every child who desires to participate has the opportunity to do just that.
107	426.1	KINESIOLOGY EV	510.00	100.00%	510.00	100.00%	510.00	Kinesiology Event Sponsorship
108	426.1	KING SOOPERS	369.07	21.52%	79.42	0.00%	-	GROW - SWE BBQ
109	426.1	KWAHADI HERITAGE INC	500.00	14.67%	73.35	0.00%	-	<i>Excluded Contribution</i>
110	426.1	LCHD FOUNDATION	400.00	100.00%	400.00	100.00%	400.00	LCHD Foundation provides an easy, effective way for donors to provide LASTING SUPPORT for Lynn County Hospital District, using the same powerful giving techniques used by the world's largest foundations
111	426.1	LEADERSHIP AMARILLO & CANYON	3,350.00	100.00%	3,350.00	100.00%	3,350.00	It is the mission of Leadership Amarillo & Canyon to strengthen our community by providing leadership development
112	426.1	LEADERSHIP NEW MEXICO	515.00	100.00%	515.00	0.00%	-	Leadership New Mexico was founded in 1995 to identify current and emerging leaders throughout New Mexico, enhance their leadership skills and deepen their knowledge of the challenges and opportunities facing our state
113	426.1	LEADERSHIP PERRYTON	2,500.00	100.00%	2,500.00	100.00%	2,500.00	Sponsorship of Perryton-Ochiltree Chamber of Commerce
114	426.1	LEVELLAND NOON ROTARY CLUB	300.00	100.00%	300.00	100.00%	300.00	Rotary is a global network of 1.2 million neighbors, friends, leaders, and problem-solvers who see a world where people unite and take action to create lasting change – across the globe, in our communities, and in ourselves

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115	426.1	LITTLEFIELD EARLY RISERS LION CLUB	500.00	100.00%	500.00	100.00%	500.00	Our clubs are places where individuals join together to give their valuable time and effort to improving their communities, and the world
116	426.1	LOCKNEY LITTLE DRIBBLERS	150.00	100.00%	150.00	100.00%	150.00	Team sponsorship
117	426.1	LOLLIPOP JUNCTION	560.00	100.00%	560.00	100.00%	560.00	Lollipop Junction is a Licensed Center - Child Care Program
118	426.1	LONE STAR BALLET INC	475.00	100.00%	475.00	100.00%	475.00	The mission of the Lone Star Ballet, Inc. is to produce and promote the art of dance; and contribute to the education, culture and entertainment of the people of Texas and the surrounding states.
119	426.1	LOS BARRIOS DE AMARILLO	500.00	14.67%	73.36	100.00%	73.36	Event cooking supplies
120	426.1	LOWES	1,300.00	100.00%	1,300.00	100.00%	1,300.00	Materials for FFA Camp
121	426.1	LULAC COUNCIL 262	500.00	100.00%	500.00	100.00%	500.00	The Mission of the League of United Latin American Citizens is to advance the economic condition, educational attainment, political influence, housing, health and civil rights of the Hispanic population of the United States
122	426.1	MAIN STREET ROSWEL	1,000.00	100.00%	1,000.00	0.00%	-	Excluded MN Contribution
123	426.1	MAKE A WISH FOUNDATION	1,000.00	100.00%	1,000.00	100.00%	1,000.00	The Make-A-Wish Foundation is a 501 nonprofit organization founded in the United States that helps fulfill the wishes of children with a critical illness between the ages of 2 1/2 and 18 years old
124	426.1	MAKE A WISH MINNESOTA	25,000.00	12.91%	3,227.92	0.00%	-	The Make-A-Wish Foundation is a 501 nonprofit organization founded in the United States that helps fulfill the wishes of children with a critical illness between the ages of 2 1/2 and 18 years old
125	426.1	MARCH OF DIMES	2,500.00	100.00%	2,500.00	100.00%	2,500.00	March of Dimes is a United States nonprofit organization that works to improve the health of mothers and babies
126	426.1	MARGARITAS STEAKHOUSE	949.02	100.00%	949.02	100.00%	949.02	Sponsorship of Cooking Tournament supplies
127	426.1	MARTHAS HOME INC	1,000.00	100.00%	1,000.00	100.00%	1,000.00	Anrillo Chamber Goodtimes Event
128	426.1	MASSEYS LANDSCAPE	500.00	100.00%	500.00	100.00%	500.00	Sponsorship of equipment
129	426.1	MATTHEW SHEPARD FOUNDATION	20.70	14.69%	3.04	0.00%	-	Excluded MN Contribution
130	426.1	MEALS ON WHEELS	1,500.00	100.00%	1,500.00	100.00%	1,500.00	Meals on Wheels is a program that delivers meals to individuals at home who are unable to purchase or prepare their own meals
131	426.1	MIAMI ROBERTS COUNTY VOLUNTEER FIRE DEPT	550.00	100.00%	550.00	100.00%	550.00	Robert County Volunteer Fire Fighter Program
132	426.1	MILKMAN TRIATHLON	500.00	100.00%	500.00	0.00%	-	Excluded MN Contribution
133	426.1	MINNEAPOLIS URBAN LEAGUE	3,667.00	23.51%	861.93	0.00%	-	Excluded MN Contribution
134	426.1	MINNESOTA AMERICAN INDIAN BAR ASSOCIATION	750.00	12.94%	97.04	0.00%	-	Excluded MN Contribution
135	426.1	MINNESOTA STATE SOCIETY	-	0.00%	-	0.00%	-	Excluded MN Contribution
136	426.1	MORTON LUMBAR CO	40.03	100.00%	40.03	100.00%	40.03	Amarillo Day of Caring
137	426.1	NATIONAL MINORITY SUPPLIER	10,000.00	12.97%	1,297.07	0.00%	-	Excluded MN Contribution
138	426.1	NATIONAL VETERANS LEGAL SERVICES PROGRAM	350.00	12.94%	45.29	0.00%	-	NVLSP offers training programs to help veterans service organizations, advocates, attorneys and many others help our disabled veterans obtain the benefits they are entitled to under law
139	426.1	NEIGHBORHOOD HOUSE	5,000.00	12.97%	648.54	0.00%	-	Excluded MN Contribution
140	426.1	NETWORK FOR GOOD	1,545.00	100.00%	1,545.00	100.00%	1,545.00	Network for Good is a certified B Corporation software company that offers fundraising software and coaching for charities and non-profit organizations
141	426.1	NEW MEXICO AMIGOS	471.00	100.00%	471.00	0.00%	-	The New Mexico Amigos is a private, non-profit, non-partisan corporation chartered under the laws of the State of New Mexico and officially designated Goodwill Ambassadors for New Mexico, the Land of Enchantment
142	426.1	NEW MEXICO HOSPITALITY ASSOCIATION	575.00	100.00%	575.00	0.00%	-	Excluded MN Contribution
143	426.1	NOALMARK BROADCASTING	3,039.04	100.00%	3,039.04	0.00%	-	Hobbs High girls basketball state playoffs,radio add

Southwestern Public Service Company

Summary of Community Service Contributions and Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas*	Total Requested Texas Amount	Brief Purpose of Organization
144	426.1	NORTH AMERICAN ENERGY	1,000.00	21.41%	214.09	0.00%	-	Excluded MN Contribution
145	426.1	NORTH AMERICAN YOUNG GENERATION IN NUCLEAR 2020	-	0.00%	-	0.00%	-	Excluded MN Contribution
146	426.1	NUCLEAR ENERGY INSTITUTE	(3,000.00)	12.98%	(389.40)	0.00%	-	NEI and its members promote the benefits of nuclear power, advocate for smart policies and educate lawmakers on industry issues
147	426.1	OTC BRANDS INC	73.66	100.00%	73.66	100.00%	73.66	Canyon 1SD Prom
148	426.1	OUR NATIONS ENERGY FUTURE	15,000.00	12.95%	1,943.02	0.00%	-	The ONE Future Coalition is a group of 31 Natural Gas companies working together to voluntarily reduce methane emissions across the Natural Gas value chain to 1% (or less) by 2025
149	426.1	OUTFRONT MINNESOTA	300.00	14.63%	43.90	0.00%	-	OutFront Minnesota's mission is to create a state where lesbian, gay, bisexual, transgender, and queer people are free to be who they are, love who they love, and live without fear of violence, harassment or discrimination
150	426.1	PAMPA OPTIMIST YOUTH CLUB INC	500.00	100.00%	500.00	100.00%	500.00	Youth Club Sponsorship
151	426.1	PANHANDLE PRESS ASSOCIATION	1,540.00	100.00%	1,540.00	100.00%	1,540.00	Student Scholarship
152	426.1	PANHANDLE PRIDE FESTIVAL	600.00	85.78%	514.67	100.00%	514.67	Panhandle Pride Inc. is the foremost organization working to promote a thriving LGBTQ community in the Texas Panhandle
153	426.1	PANHANDLE RESTAURANT ASSOCIATION	500.00	100.00%	500.00	100.00%	500.00	The Panhandle Restaurant Association promotes the growth of the local restaurant industry through networking, education and local advocacy
154	426.1	PETERSBURG LIVESTOCK ASSOCIATION	250.00	100.00%	250.00	100.00%	250.00	Golf Tournament Sponsorship
155	426.1	PIG PROFORMA	200.00	100.00%	200.00	0.00%	-	Sponsorship of the Hobbs Chamber Tournament
156	426.1	PIZZA PLANET ON PARAMOUNT	100.46	24.15%	24.26	0.00%	-	Excluded MN Contribution
157	426.1	PLAINS COTTON GROWERS INC	100.00	100.00%	100.00	100.00%	100.00	Organized in 1956 by cotton producers from across the High Plains production region, PCG is a non-profit producer organization composed of cotton producers from the Texas High Plains
158	426.1	PLAINVIEW DAILY HERALD	1,000.00	100.00%	1,000.00	100.00%	1,000.00	Sponsorship
159	426.1	PLAINVIEW DOWNTOWN ASSOCIATION	500.00	100.00%	500.00	100.00%	500.00	Annual Community Sponsorship
160	426.1	PLAINVIEW HALE COUNDTY INDUSTRIAL FOUNDATION	3,650.00	100.00%	3,650.00	100.00%	3,650.00	Community Matching Grants
161	426.1	PLAINVIEW RODEO ASSOCIATION	500.00	100.00%	500.00	100.00%	500.00	Corporate Sponsorship
162	426.1	PLAINVIEW SALVATION ARMY	500.00	100.00%	500.00	100.00%	500.00	Holiday Sponsorship
163	426.1	PROJECT SANCTUARY	300.00	14.36%	43.09	0.00%	-	We are proud to be one of the only organizations serving veterans, spouses, caregivers, and children as a family unit
164	426.1	PUBLIC UTILITIES FORTNIGHTLY	20,000.00	12.94%	2,587.86	0.00%	-	Excluded MN Contribution
165	426.1	QUAY COUNTY/TUCUMCARI AREA LEGISLATORS	150.00	100.00%	150.00	0.00%	-	Excluded NM Contribution
166	426.1	REFLECTIONS & RECOVERY	1,500.00	100.00%	1,500.00	0.00%	-	Reflections & Recovery Ministry Refuge is a non-profit 501c3 public charity with a focus on spiritual transformation
167	426.1	RIVER BREAKS RANCH	896.30	100.00%	896.30	100.00%	896.30	River Breaks Ranch offers some of the best ranch/roping horses available anywhere in the country
168	426.1	ROSSELL COMMUNITY LITTLE THEATER	1,000.00	100.00%	1,000.00	0.00%	-	Excluded NM Contribution
169	426.1	ROSSELL JAZZ FESTIVAL	1,000.00	100.00%	1,000.00	0.00%	-	Excluded NM Contribution
170	426.1	ROSSELL LITERACY COUNCIL	16,450.00	100.00%	16,450.00	0.00%	-	The Roswell Literacy Council is an educational non-profit organization dedicated to literacy development for adults
171	426.1	ROSSELL MUSEUM & ART CENTER FOUNDATION	5,065.00	100.00%	5,065.00	0.00%	-	Excluded NM Contribution
172	426.1	ROSSELL SYMPHONY ORCHESTRA	550.00	100.00%	550.00	0.00%	-	Excluded NM Contribution
173	426.1	ROYAL FAMILY KIDS OF ROSWELL	1,500.00	100.00%	1,500.00	0.00%	-	Royal Family Kids (RFK) transforms communities by interrupting cycles of neglect, abuse and abandonment of children in the foster care system
174	426.1	SAM SANDOS CHRISTMAS BASKET PROGRAM	500.00	14.67%	73.35	0.00%	-	Excluded NM Contribution
175	426.1	SAMS CLUB	498.55	100.00%	498.55	100.00%	498.55	4-H Electric Safety Camp supply
176	426.1	SFSA-THE SANFORD INTERNATIONAL	4,250.00	14.73%	626.01	0.00%	-	The Steel Founders' Society of America (SFSA) has represented the interests of steel foundries in the United States and abroad
177	426.1	SHALLOWATER EDUCATION FUND	250.00	100.00%	250.00	100.00%	250.00	Shallowater IDS FFE

Southwestern Public Service Company

Summary of Community Service Contributions and Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas*	Total Requested Texas Amount	Brief Purpose of Organization
178	426.1	SLATON RAILROAD HERITAGE	40.00	100.00%	40.00	100.00%	40.00	The Slaton Railroad Heritage Association (SRHA) is a 501-(c)-(3) not-for-profit organization formed in 1990 to preserve, and develop for reuse, the Slaton Harvey House
179	426.1	SLATONITE	126.00	100.00%	126.00	100.00%	126.00	Slatonite Newspaper Graduation Ad sponsorship
180	426.1	SNACK PACK 4 KIDS	1,100.00	100.00%	1,100.00	100.00%	1,100.00	Snack Pak 4 Kids is a non-profit organization that provides students with reliable, nutritious food over the weekend so they can succeed in school
181	426.1	SOCIETY OF WOMEN ENGINEERS	500.00	23.84%	119.21	100.00%	119.21	The Society of Women Engineers is the world's largest advocate and catalyst for change for women in engineering and technology
182	426.1	SONIC DRIVE IN	350.00	100.00%	350.00	100.00%	350.00	Step Up to Success - Community Sponsor
183	426.1	SOUTH PLAINS CHAPTER OF TMCA INC	650.00	100.00%	650.00	100.00%	650.00	The Texas Municipal Clerks Association, Inc., is a professional organization dedicated to serving the demands of excellence in Texas' local government and public problem-solving
184	426.1	SOUTHWEST AMBUCS	1,500.00	100.00%	1,500.00	100.00%	1,500.00	SW AMBUCS Derby DaysAMBUCS is a non-profit service organization consisting of a diverse group of men and women who are dedicated to creating mobility and independence for people with disabilities
185	426.1	SPORTSMEN FOR CHRIST	500.00	100.00%	500.00	100.00%	500.00	2020 Kicking Bear Camp Sponsorship
186	426.1	SUN CLASSIC CHARITY GOLF TOURNAMENT	500.00	100.00%	500.00	0.00%	-	Excluded NM Contribution
187	426.1	TEXAS ASSOCIATION OF SPORTS OFFICIALS	1,000.00	100.00%	1,000.00	100.00%	1,000.00	TASO is an independent organization, providing support, resources and training for Texas high school sports officials. With more than 150 local chapters serving 14,500+ members throughout the state, we are one of the largest professional organizations for sports officials in the country.
188	426.1	TEXAS COTTON GINNERS ASSOCIATION	765.00	100.00%	765.00	100.00%	765.00	Texas Cotton Ginner's Association has a long history of representing the cotton ginning industry and cooperating with other organizations throughout Texas and the United States to maintain the economic vitality and security of agriculture
189	426.1	TEXAS CRISIS INTERVENTION TEAM	1,000.00	100.00%	1,000.00	100.00%	1,000.00	Crisis Intervention Teams (CIT) programs are local initiatives designed to improve the way law enforcement and the community respond to people experiencing mental health crises. They are built on strong partnerships between law enforcement, mental health provider agencies, and individuals and families affected by mental illness.
190	426.1	TEXAS GOVERNOR'S COMMISSION FOR WOMEN	2,000.00	100.00%	2,000.00	100.00%	2,000.00	The Commission is committed to empowering Texas women and helping women find solutions to emerging issues.
191	426.1	TEXAS SOCIETY OF PROFESSIONAL ENGINEERS	1,000.00	100.00%	1,000.00	100.00%	1,000.00	TSPE was founded in 1936 to serve the interests of the individual engineer in Texas across all disciplines of engineering
192	426.1	TEXAS STATE SOCIETY	3,000.00	13.02%	390.54	100.00%	390.54	The Texas State Society (TSS) was formed "to foster and encourage a fraternal spirit among the Texans at the National Capital, to render assistance when necessary to all sons and daughters of the Lone Star State, and to increase their patriotic love for Texas and the American Nation"
193	426.1	TEXAS TECH FOUNDATION	300.00	14.67%	44.01	100.00%	44.01	
194	426.1	THE BRIDGE CHILDRENS ADVOCACY CENTER	1,800.00	100.00%	1,800.00	100.00%	1,800.00	The Bridge is a comprehensive, child-focused program that offers a highly effective, one-stop approach to child abuse investigation
195	426.1	THE CENTER ON COLFAX	150.00	14.63%	21.95	0.00%	-	A safe and welcoming place for proud, diverse LGBTQ community
196	426.1	THE FIRST TEE	3,750.00	100.00%	3,750.00	0.00%	-	Sponsor First Tee Fundraiser
197	426.1	THE HOME DEPOT	102.93	100.00%	102.93	100.00%	102.93	4-H Electric Safety Camp Supplies
198	426.1	THE HOPE AND HEALING PLACE	1,000.00	100.00%	1,000.00	100.00%	1,000.00	A safe place to promote the healing journey for grieving children, families, and individuals

Southwestern Public Service Company
Summary of Community Service Contributions and Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas*	Total Requested Texas Amount	Brief Purpose of Organization
199	426.1	THE KURT B SEYDOW DYSTONIA FOUNDATION	12,000.00	12.87%	1,544.51	0.00%	-	The Kurt B. Seydow Dystonia Foundation (KBDF) was formed by family members and caring individuals who want to make a positive difference in the lives of those affected by dystonia
200	426.1	THE ROSWELL WOMENS CLUB	1,000.00	100.00%	1,000.00	0.00%	-	The Roswell Woman's Club is an all-volunteer, not-for-profit service organization whose common interest is to support our community in the areas of educational scholarships and grants, human services, cultural arts, historical preservation, and urban improvement
201	426.1	THE SALVATION ARMY	1,000.00	100.00%	1,000.00	100.00%	1,000.00	Its mission is to preach the gospel of Jesus Christ and to meet human needs in His name without discrimination <i>Excluded NM Contribution</i>
202	426.1	TRIBAL WIND WEBINAR	101.97	14.67%	14.96	0.00%	-	
203	426.1	TURN CENTER	1,500.00	100.00%	1,500.00	100.00%	1,500.00	Turn Center is the only non-profit in the Texas Panhandle providing physical, occupational and speech therapy for children with special needs including Autism spectrum disorders, Down syndrome, cerebral palsy and other chromosomal and developmental disorders. We not only provide these services in-house, we are also the primary provider of on-site therapy throughout the school districts within our service area. <i>Excluded Contribution</i>
204	426.1	UBEREATS	300.00	16.60%	49.79	0.00%	-	
205	426.1	UNITED MARKETPLACE	862.67	100.00%	862.67	100.00%	862.67	United Way Youth Day Event
206	426.1	UNITED WAY	59,748.82	100.00%	59,748.82	68.74%	41,071.34	United Way fights for the health, education, and financial stability of every person in every community
207	426.1	URBAN PEAK DENVER	1,717.00	14.42%	247.58	0.00%	-	Founded in 1988, Urban Peak is the only non-profit organization in Denver that provides a full convergence of services for youth ages 15 through 24 experiencing homelessness or at imminent risk of becoming homeless <i>Excluded NM Contribution</i>
208	426.1	USTA SOUTHEASTERN NM	300.00	100.00%	300.00	0.00%	-	
209	426.1	WALMART	700.43	76.09%	532.99	100.00%	532.99	Materials for Canyon Chamber Event
210	426.1	WESLEY COMMUNITY CENTER	2,500.00	100.00%	2,500.00	100.00%	2,500.00	By providing high quality, comprehensive programs for those in need, Wesley Community Center is dedicated to helping individuals and families obtain the tools to improve their lives. <i>Excluded Contribution</i>
211	426.1	WILLIAMS SYNDROME ASSOCIATION	50.00	14.62%	7.31	0.00%	-	
212	426.1	WISPOLITICS	5,198.00	12.98%	674.71	0.00%	-	
213	426.1	WOMENS PROTECTIVE SERVICE	500.00	100.00%	500.00	100.00%	500.00	Women's Protective Services is an innovative, battered women's shelter designed to de-institutionalize shelter living <i>Excluded Contribution</i>
214	426.1	YOUNG AMERICANS CENTER	5,000.00	12.94%	646.97	0.00%	-	Young Americans Center is committed to developing the financial literacy of young people up to age 22 with real-life experiences and hands-on education
215		Total Community Service Contributions /Donations	\$ 550,109.85		\$ 306,031.17		\$ 202,029.53	G-U4.2

*SPS is including some of these cost in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-U4 by using a Texas Customer Allocator.

Southwestern Public Service Company

Summary of Economic Development Contributions and Donations

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Update Test Year Amount	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
1	426.1	ADAMS COUNTY ECONOMIC DEVELOPMENT	\$ 6,225	15%	\$ 926	0%	\$ -	Excluded NM Contribution
2	426.1	AMARILLO AREA CHAMBER OF COMMERCE	1,000	100%	1,000	100%	1,000	CASA - Bulls Jersey Auction Sponsorship
3	426.1	AMARILLO CHAMBER OF COMMERCE	5,000	100%	5,000	100%	5,000	Sponsorship for the Chamber BBQ
4	426.1	ARTESIA CHAMBER OF COMMERCE	250	100%	250	0%	-	Excluded NM Contribution
5	426.1	AURORA CHAMBER OF COMMERCE	250	14%	36	0%	-	Excluded NM Contribution
6	426.1	BOVINA CHAMBER OF COMMERCE AND AGRICULTURE	600	100%	600	100%	600	Sponsor for Canyon Chamber Banquet
7	426.1	CANYON CHAMBER OF COMMERCE	1,350	100%	1,350	100%	1,350	Sponsor for Canyon Chamber Fundraiser
8	426.1	CARLSBAD DEPARTMENT OF DEVELOPMENT	3,000	100%	3,000	0%	-	Excluded NM Contribution
9	426.1	CLOVIS INDUSTRIAL ECONOMIC DEVELOPMENT CORP	4,000	100%	4,000	0%	-	Excluded NM Contribution
10	426.1	CLOVIS/CURRY COUNTY CHAMBER OF COMMERCE	490	100%	490	0%	-	Excluded NM Contribution
11	426.1	DALHART CHAMBER OF COMMERCE	2,000	100%	2,000	100%	2,000	Sponsorship for the Thunder in Dalhart Airshow
12	426.1	DSC CHAMBER OF COMMERCE	1,900	100%	1,900	0%	-	Excluded NM Contribution
13	426.1	DUMAS MOORE COUNTY CHAMBER OF COMMERCE	300	100%	300	100%	300	Sponsor Dumas Chamber Banquet
14	426.1	ECONOMIC DEVELOPMENT ASSOCIATION	500	15%	74	0%	-	Excluded NM Contribution
15	426.1	ECONOMIC DEVELOPMENT CORP OF LEA COUNTY	3,600	100%	3,600	0%	-	Excluded NM Contribution
16	426.1	EUNICE CHAMBER OF COMMERCE	200	100%	200	0%	-	Excluded NM Contribution
17	426.1	FRIONA CHAMBER OF COMMERCE	725	100%	725	100%	725	Sponsorship and Table at Friona Chamber Banquet
18	426.1	GREATHER MSP ECONOMIC DEVELOPMENT	15,000	15%	2,195	0%	-	Excluded MN Contribution
19	426.1	INTERNATIONAL ECONOMIC DEVELOPMENT COUNCIL	1,850	15%	273	69%	187	Event Sponsorship
20	426.1	LEVELLAND CHAMBER OF COMMERCE	1,490	100%	1,490	100%	1,490	Chamber golf hole sponsor
21	426.1	METRO DENVER ECONOMIC DEVELOPMENT CORP	40,000	15%	5,892	0%	-	Excluded CO Contribution
22	426.1	MINNESOTA REGIONAL ECONOMIC DEVELOPMENT	-	0%	-	0%	-	Excluded MN Contribution
23	426.1	NEW MEXICO ECONOMIC DEVELOPMENT CORP	10,250	58%	5,986	0%	-	Excluded NM Contribution
24	426.1	PAMPA CHAMBER OF COMMERCE	550	100%	550	100%	550	Sponsor for Pampa Chamber Banquet
25	426.1	PERRYTON-OKHILTREE CHAMBER OF COMMERCE	1,135	100%	1,135	100%	1,135	Table Sponsor for Perryton Chamber Banquet
26	426.1	PLAINVIEW CHAMBER OF COMMERCE	1,800	100%	1,800	100%	1,800	Sponsor for Perryton Chamber Block Party
27	426.1	POST AREA CHAMBER OF COMMERCE	1,016	100%	1,016	100%	1,016	Sponsorship of Awards Banquet
28	426.1	ROSWELL CHAMBER OF COMMERCE	560	100%	560	0%	-	Excluded NM Contribution
29	426.1	ROSWELL CHAVES COUNTY ECONOMIC DEVELOPMENT	5,000	100%	5,000	0%	-	Excluded NM Contribution
30	426.1	SEMINOLE AREA CHAMBER OF COMMERCE	205	100%	205	100%	205	Chamber Summer Splash movie sponsor
31	426.1	SLATON CHAMBER OF COMMERCE	1,250	100%	1,250	100%	1,250	Christmas on the Square sponsor
32	426.1	SOUTH PLAINS CHAMBER OF COMMERCE	2,000	100%	2,000	100%	2,000	South Plain College Foundation Gala sponsorship
33	426.1	WOLFFORTH AREA CHAMBER OF COMMERCE	750	100%	750	100%	750	Chamber Harvest Queen Sponsor
34	Total Economic Development Contributions/Donations		\$ 114,245		\$ 55,551		\$ 21,357	
							G-U4.2	

**SPS is including some of this cost in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-U4 by using a Texas Customer Allocator.

Southwestern Public Service Company

Summary of Membership Dues Expense

Line No.	FERC ACCT	Category	Schedule No.	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1	Various	Industry Organizations *	G-U4.3a	\$ 671,697	50.03%	\$ 336,049
2	Various	Business/Economic Organizations **	G-U4.3b	32,559	56.03%	18,244
3	Various	Professional Organizations *	G-U4.3c	200,362	62.19%	124,600
4	Various	Social/Recreational/Fraternal or Religious **	G-U4.3d	73,157	13.12%	9,600
5	Various	Political **	G-U4.3e	-	0.00%	-
Total Membership Dues				\$ 977,775	49.96%	\$ 488,493
6		Less: Social/Recreational/Fraternal	G-U4.3d	73,157	13.12%	9,600
7		Less: Political	G-U4.3e	-	0.00%	-
8	Total Membership Dues			\$ 904,618	52.94%	\$ 478,892
				G-U4		G-U4

* Southwestern Public Service Company ("SPS") is including some of these costs in its Advertising, Contribution, and Dues Limitation calculation in Schedule G-U4 by using a Texas Allocator.

** SPS is not including any of these costs in its cost of service.

Southwestern Public Service Company
Summary of Industry Organization Dues

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Update/Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
1	426.4	AMERICAN WIND ENERGY ASSOCIATION	\$ 3,750	14.63%	\$ 549	0.00%	\$ -	The American Wind Energy Association is a Washington, D.C.-based national trade association formed in 1974, representing wind power project developers, equipment suppliers, service providers, parts manufacturers, utilities, researchers, and others involved in the wind industry.
2	426.4	ASSOCIATION OF ELECTRIC COMPANIES OF TEXAS	23,438	100.00%	23,438	0.00%	-	AECT is a Texas-based advocacy group for electric companies providing an open forum for members to communicate with government at all levels. <i>(Lobbying Portion Excluded)</i>
3	426.4	EDISON ELECTRIC INSTITUTE	280,866	14.70%	41,298	0.00%	-	The Edison Electric Institute (EEI) is the association that represents all U.S. investor-owned electric companies. Organized in 1933, EEI provides public policy leadership, strategic business intelligence, and essential conferences and forums.
4	426.4	GOPAC	50,000	12.95%	6,477	0.00%	-	<i>Excluded Lobbying Expense</i>
5	426.4	MRI GLOBAL	80,801	14.63%	11,819	0.00%	-	<i>Excluded Lobbying Expense</i>
6	426.4	ASSOCIATION FOR EDUCATIONAL COMMUNICATIONS AND TECHNOLOGY	70,313	100.00%	70,313	0.00%	-	<i>Excluded Lobbying Expense</i>
7	426.4	SOLARTAC	(80,801)	14.73%	(11,902)	0.00%	-	<i>Excluded Lobbying Expense</i>
8	930.2	AMERICAN COAL COUNCIL	5,464	24.40%	1,333	68.74%	916	American Coal Council (ACC) provides relevant educational programs, market intelligence, advocacy support and peer-to-peer networking forums to advance members' commercial and professional development interests.
9	930.2	AMERICAN GAS ASSOCIATION	10,000	12.87%	1,287	68.74%	885	The American Gas Association, founded in 1918, is an American trade organization representing over 200 natural gas supply companies and others with an interest in the manufacturing of gas appliances as well as the production of gas.
10	930.2	AMERICAN RENEWABLE ENERGY	50,000	14.73%	7,365	68.74%	5,063	American Renewable Energy Institute (AREI), is to advance the rapid implementation of Renewable Energy and Energy Efficiency at the speed and scale necessary to provide solutions of both the environmental and economic crises currently facing humankind and the planet.
11	930.2	AMERICAN SOCIETY FOR TESTING AND MATERIALS	-	0.00%	-	0.00%	-	ASTM International is an international standards organization that develops and publishes voluntary consensus technical standards for a wide range of materials, products, systems, and services
12	930.2	AMERICAN WIND ENERGY ASSOCIATION	71,250	14.63%	10,422	68.74%	7,164	The American Wind Energy Association is a Washington, D.C.-based national trade association formed in 1974, representing wind power project developers, equipment suppliers, service providers, parts manufacturers, utilities, researchers, and others involved in the wind industry.
13	930.2	AMERICAN WIND WILDLIFE INSTITUTE	40,000	16.01%	6,403	68.74%	4,401	The American Wind and Wildlife Institute is a U.S. nonprofit organization that seeks to encourage the development of wind energy while preserving wildlife and habitats that are at risk from the operation and development of wind farms.
14	930.2	ASSOCIATION OF CORPORATE CITIZENSHIP PROFESSIONALS	6,875	12.97%	892	68.74%	613	The Association of Corporate Citizenship Professionals is the membership association for companies with a commitment to corporate citizenship, and a career-long resource for purpose-driven professionals. ACCP advances the field of corporate citizenship and serves as a strategic resource for its community of impact-minded professionals so that they can do the most good—in their companies, their communities, and around the world.

Southwestern Public Service Company
Summary of Industry Organization Dues

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Update/Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
15	930.2	ASSOCIATION OF EDISON ILLUMINATING COMPANIES	20,175	12.98%	2,619	68.74%	1,801	AEIC is one of the oldest organizations in the electric energy industry. AEIC encourages research and the exchange of technical information and best practices through a committee structure, staffed with experts from management of member companies. AEIC committees exchange information, ideas and solutions to succeed in the ever-changing electric industry. AEIC also provides highly-valued literature including white papers on various topics, load research manuals and publications and underground cable specifications and guides. Since those early meetings, the organization has kept its eyes directed toward the future, expanding its membership internationally, and focusing its energies on finding solutions to problems of mutual concern to electric utilities, worldwide.
16	930.2	ASSOCIATION OF ELECTRIC COMPANIES OF TEXAS	101,563	100.00%	101,563	100.00%	101,563	AEIC is a Texas-based advocacy group for electric companies providing an open forum for members to communicate with government at all levels.
17	930.2	BAKER BOTTS LLP	44,400	16.21%	7,198	0.00%	-	Baker Botts L.L.P. is an American multinational law firm of around 725 lawyers. Headquartered in One Shell Plaza in Downtown Houston, Texas, the firm has a major list of energy related clients.
18	930.2	CEF SAFETY SERVICES LLC	8,000	6.93%	554	0.00%	-	Excluded Expense
19	930.2	CENTER FOR ENERGY WORKFORCE	50,000	14.52%	7,259	68.74%	4,989	Excluded Expense
20	930.2	CHWMEG, INC.	115,052	15.54%	17,883	68.74%	12,292	Center for Energy Workforce Development (CEWD) is a non-profit consortium of electric, natural gas and nuclear utilities and their associations—American Gas Association, American Public Power Association, Distribution Contractors Association, Edison Electric Institute, National Rural Electric Cooperative Association, and Nuclear Energy Institute. CEWD was formed to help utilities work together to develop solutions to the coming workforce shortage in the utility industry. It is the first partnership between utilities, their associations, contractors, and unions to focus on the need to build a skilled workforce pipeline that will meet future industry needs.
21	930.2	CONCENTRIC ENERGY ADVISORS INC	2,450	23.50%	576	0.00%	-	Excluded Lobbying Expense
22	930.2	DENVER CITY CHAMBER OF COMMERCE	-	0.00%	-	0.00%	-	Excluded Contribution
23	930.2	EDISON ELECTRIC INSTITUTE	1,814,090	14.80%	268,489	68.74%	184,559	The Edison Electric Institute (EEI) is the association that represents all U.S. investor-owned electric companies. Organized in 1933, EEI provides public policy leadership, strategic business intelligence, and essential conferences and forums.
24	930.2	ELECTRIC POWER RESEARCH INSTITUTE	801,388	16.90%	135,416	0.00%	-	The Electric Power Research Institute conducts research on issues related to the electric power industry in USA. EPRI is a nonprofit organization funded by the electric utility industry, founded and headquartered in Palo Alto, California. EPRI is primarily a US-based organization, but receives international participation. EPRI's area covers different aspects of electric power generation, delivery and its use.
25	930.2	ENVIRONMENTAL INITIATIVE	10,000	15.49%	1,549	68.74%	1,065	Environmental Initiative is a nonprofit organization working with business, nonprofit, government and community leaders to address complex and systemic issues. We Facilitate conversations addressing environmental, economic, and public health issues between diverse stakeholders as we work toward social equity and environmental health. We Take action and implement on-the-ground projects to improve our air, land, and water for all beings. They Plan and host events for environmental leaders from businesses, nonprofits, government and most-impacted communities to share information, network and learn from one another.

Southwestern Public Service Company
Summary of Industry Organization Dues

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Update/Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
26	930.2	GULF COAST POWER ASSOCIATION	25	21.40%	5	0.00%	-	Since 1983, Gulf Coast Power Association (GCPA) has served Texas and the Gulf Coast as a regional electric power trade organization dedicated to promoting an improved understanding of the issues and opportunities impacting contemporary power markets.
27	930.2	HOME BUILDERS ASSOCIATION OF EASTERN NM	446	100.00%	446	68.74%	307	New Mexico Home Builders Association (NMHBA) is a 1,900+ member trade association that was chartered with the National Association of Home Builders in 1959 to improve conditions in the construction industry, thereby providing the citizens of New Mexico with safe, quality housing.
28	930.2	INFOSAT ABLE HOLDINGS INC.	264	16.60%	44	0.00%	-	<i>Excluded Expense</i>
29	930.2	INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS	401	100.00%	401	68.74%	276	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
30	930.2	KEYSTONE POLICY CENTER	20,000	12.95%	2,591	68.74%	1,781	Keystone Policy Center is a trusted non-profit organization founded in 1975 to drive actionable, shared solutions to contentious agriculture, environment, energy, education, and public health issues. Keystone is recognized by public, private, and civic-sector leaders throughout the United States for independent, collaborative problem-solving approaches that offer a proven blueprint for progress and collective impact.
31	930.2	LUX RESEARCH INC	-	0.00%	-	0.00%	-	<i>Excluded Expense</i>
32	930.2	M J BRADLEY & ASSOCIATES	10,000	12.95%	1,295	68.74%	890	M.J. Bradley & Associates provides strategic and technical advisory services to address critical energy and environmental matters including: energy policy, regulatory compliance, emission markets, energy efficiency, renewable energy, and advanced technologies.
33	930.2	NATIONAL COAL TRANSPORTATION	3,800	23.51%	893	68.74%	614	The Business Council is an association of the Chief Executive Officers of the world's most important business enterprises. Membership is by invitation only.
34	930.2	NATIONAL ENERGY RELIABILITY COUNSEL	(38)	100.00%	(38)	68.74%	(26)	The North American Electric Reliability Corporation (NERC) is a not-for-profit international regulatory authority whose mission is to assure the reliability and security of the bulk power system in North America.
35	930.2	NORTH AMERICAN ELECTRIC RELIABILITY CORPORATION	38	100.00%	38	68.74%	26	The North American Electric Reliability Corporation (NERC) is a not-for-profit international regulatory authority whose mission is to assure the reliability and security of the bulk power system in North America.
36	930.2	NORTH AMERICAN TRANSMISSION FORUM	-	0.00%	-	0.00%	-	The North American Transmission Forum (NATF) is built on the principle that the open and candid exchange of information among its members is the key to improving the reliability of the transmission systems in the U.S. and Canada.
37	930.2	SMART ELECTRIC POWER ALLIANCE	-	0.00%	-	0.00%	-	Smart Electric Power Alliance has a very specific role in the journey towards carbon-free. Our mission is to facilitate the electric power industry's smart transition to a clean and modern energy future through education, research, standards, and collaboration.
38	930.2	TEXAS CATTLE FEEDERS	125	100.00%	125	100.00%	125	The Texas Cattle Feeders Association represents the cattle feeding industry in the three-state region of Texas, Oklahoma and New Mexico. This area, known as Cattle Feeding Country, is the largest cattle feeding region in the U.S. A multi-billion-dollar industry, TCFA members annually market more than 6 million fed cattle – approximately 28 percent of the fed cattle produced in the United States.
39	930.2	THE BUSINESS COUNCIL	25,000	12.98%	3,246	68.74%	2,231	The Business Council is an association of the Chief Executive Officers of the world's most important business enterprises. Membership is by invitation only.

Southwestern Public Service Company
Summary of Industry Organization Dues

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Update/Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
40	930.2	THE CLIMATE REGISTRY	12,000	16.21%	1,945	68.74%	1,337	The Climate Registry (TCR) is making global warming history. Our mission is to empower our generation to reduce its carbon footprint by helping organizations measure, track and manage their greenhouse gas (GHG) emissions inventories. TCR operates the only voluntary carbon reporting program that is backed by U.S. state governments, provides hands-on support and service, and that generates transparent, consistent, and credible data needed to make reductions. TCR's expertise is also utilized internationally to develop and implement GHG reporting and management programs outside of North America.
41	930.2	THE FOSTER REPORT	(2,450)	23.50%	(576)	68.74%	(396)	The Foster Report addresses significant regulatory and business events that impact all segments of the natural gas and oil industries. Topics of interest can include, but are not limited to, production, marketing, transportation, distribution, and end use.
42	930.2	UTILITIES TECH COUNCIL	1,720	100.00%	1,720	68.74%	1,182	The Utilities Tech Council serves critical infrastructure providers around the world by focusing on Information and Communications Technology. Through advocacy, education and collaboration, the Utilities Tech Council delivers exceptional value for today's decisions and tomorrow's planning.
43	930.2	UTILITY ARBORIST ASSOCIATION	300	100.00%	300	68.74%	206	The Utility Arborist Association is an organization of over 5,000 individuals with interest in and a commitment to the maintenance of trees and other vegetation for the purpose of ensuring the safe and reliable distribution of energy, including electric, oil and gas, to business and residences.
44	930.2	UTILITY ECONOMIC DEVELOPMENT ASSOCIATION	1,550	14.73%	228	68.74%	157	The Utility Economic Development Association is a non-profit international organization of investor owned utility economic development professionals and allies. It is dedicated to meeting the unique needs of its members through on-going economic development education and networking programs, and also by serving as an information source and conduit to its members.
45	930.2	UTILITY VARIABLE-GENERATION INTEGRATION GROUP	2,833	100.00%	2,833	68.74%	1,947	The Utility Variable-Generation Integration Group (UVIG) is the leading source of global expertise for wind and solar operations and power system integration.
46	930.2	WESTERN ENERGY INSTITUTE	36	100.00%	36	68.74%	25	WEI is a nonprofit organization working with business, nonprofit, government and community leaders to address complex and systemic issues.
47	930.2	WESTERN POWER TRADING FORUM	5,500	26.21%	1,442	0.00%	-	<i>Excluded CO Expense</i>
48	930.2	WOMEN'S ENERGY NETWORK	2,000	13.11%	262	68.74%	180	The Women's Energy Network (WEN) is an international organization of professionals who work across the energy value chain. Our mission is to provide networking opportunities and foster the career and leadership development of women who work in the energy industries.
49	930.2	ASSOCIATION FOR EDUCATIONAL COMMUNICATIONS AND TECHNOLOGY	(70,313)	100.00%	(70,313)	0.00%	-	<i>Excluded Lobbying Expense</i>
50	930.2	COAL USERS GROUP	200	100.00%	200	0.00%	-	<i>Excluded Lobbying Expense</i>
51	930.2	SOLARTAC	80,801	14.73%	11,902	0.00%	-	<i>Excluded Lobbying Expense</i>
52	930.2	TEXAS CONSUMER FINANCE ASSOCIATION	(125)	100.00%	(125)	100.00%	(125)	TCFA Is A Network Of Individuals Working Together To Provide A Strong Unified Voice For The Regulated Lending Industry
53		Total Industry Organization Dues	3,673,186		671,697		336,049	
					G-U4.3		G-U4.3	

Southwestern Public Service Company

Summary of Business/Economic Dues

Line No.	FERC Account	Description ⁽¹⁾	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1	426.4	AMARILLO CHAMBER OF COMMERCE	\$ 6,900	100%	\$ 6,900	100%	\$ 6,900
2	426.4	ARTESIA CHAMBER OF COMMERCE	550	100%	550	0%	-
3	426.4	BOVINA CHAMBER OF COMMERCE	75	100%	75	100%	75
4	426.4	CANADIAN CHAMBER OF COMMERCE	795	100%	795	100%	795
5	426.4	CANYON CHAMBER OF COMMERCE	1,000	100%	1,000	100%	1,000
6	426.4	CARLSBAD CHAMBER OF COMMERCE	510	100%	510	0%	-
7	426.4	CLOVIS/CURRY COUNTY CHAMBER OF COMMERCE	2,620	100%	2,620	0%	-
8	426.4	CROSBYTON CHAMBER OF COMMERCE	120	100%	120	100%	120
9	426.4	DALHART AREA CHAMBER OF COMMERCE	1,000	100%	1,000	100%	1,000
10	426.4	DENVER CITY CHAMBER OF COMMERCE	450	100%	450	100%	450
11	426.4	DENVER CITY ROTARY CLUB	-	0%	-	0%	-
12	426.4	DIMMITT CHAMBER OF COMMERCE	400	100%	400	100%	400
14	426.4	DSC CHAMBER OF COMMERCE	1,170	100%	1,170	100%	1,170
15	426.4	EUNICE CHAMBER OF COMMERCE	600	100%	600	0%	-
16	426.4	FRIONA CHAMBER OF COMMERCE	259	100%	259	100%	259
17	426.4	HALE CENTER CHAMBER OF COMMERCE & AGRICULTURE	200	100%	200	100%	200
18	426.4	HOBBS CHAMBER OF COMMERCE	550	100%	550	0%	-
19	426.4	JAL CHAMBER OF COMMERCE	125	100%	125	0%	-
20	426.4	LITTLEFIELD CHAMBER OF COMMERCE & AGRICULTURE	350	100%	350	100%	350
21	426.4	MULESHOE CHAMBER OF COMMERCE	150	100%	150	100%	150
22	426.4	OLTON CHAMBER OF COMMERCE & AGRICULTURE	150	100%	150	100%	150
23	426.4	PERRYTON-OKHILTREE CHAMBER OF COMMERCE	500	100%	500	100%	500
24	426.4	PLAINVIEW CHAMBER OF COMMERCE	850	100%	850	100%	850
25	426.4	POST AREA CHAMBER OF COMMERCE	500	100%	500	100%	500
26	426.4	RALLS CHAMBER OF COMMERCE AND AGRICULTURE	245	100%	245	100%	245
27	426.4	ROSWELL CHAMBER OF COMMERCE	2,500	100%	2,500	0%	-
28	426.4	ROSWELL HISPANO CHAMBER OF COMMERCE	1,000	100%	1,000	0%	-
29	426.4	SEMINOLE AREA CHAMBER OF COMMERCE	630	100%	630	100%	630
30	426.4	SLATON CHAMBER OF COMMERCE	400	100%	400	100%	400
31	426.4	TUCUMCARI CHAMBER OF COMMERCE	500	100%	500	0%	-
32	426.4	BORGER CHAMBER OF COMMERCE	1,000	100%	1,000	100%	1,000
33	426.4	NEW MEXICO ASSOCIATION OF COMMERCE AND INDUSTRY	5,360	100%	5,360	0%	-
34	426.4	PAMPA CHAMBER OF COMMERCE	600	100%	600	100%	600
35	426.4	DUMAS MOORE COUNTY CHAMBER OF COMMERCE	500	100%	500	100%	500
36		Total Business & Economic Development Contributions	\$ 32,559		\$ 32,559		\$ 18,244
							G-U4.3

⁽¹⁾Chamber of Commerce Organizations assist associated city or cities and counties with improving economic opportunities, emphasizing growth, building strong communities, encouraging membership, and promoting key issues of communities.

Southwestern Public Service Company
Summary of Professional Dues

Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
1	417.1	AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS	\$308.00	0.00%	\$0.01	68.74%	\$0.01	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
2	417.1	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	228.00	0.00%	0.01	68.74%	0.01	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
3	417.1	INDUSTRIAL ASSET MANAGEMENT COUNCIL	850.00	0.00%	0.02	68.74%	0.01	Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
4	417.1	INTERNATIONAL FACILITY MANAGEMENT ASSOCIATION	5,629.00	0.00%	0.12	68.74%	0.08	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
5	417.1	ASSOCIATION OF ENERGY ENGINEERS	215.00	0.00%	0.01	68.74%	0.01	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
6	417.1	GREATER MINNEAPOLIS BUILDING OWNERS & MANAGERS ASSOCIATION	1,485.00	0.00%	0.03	0.00%	-	<i>Excluded MN Expense</i>
7	417.1	IFMA UTILITIES COUNCIL	107.72	0.01%	0.01	68.74%	0.01	Our primary purpose is to share and develop knowledge among members to facilitate best in class performance, yield high customer satisfaction ratings, competitive cost structure, and promote environmental stewardship for utilities which include electric, gas, water, and telecommunications companies.
8	426.4	AMERICAN BAR ASSOCIATION	22.87	12.86%	2.94	68.74%	2.02	The ABA's most important stated activities are the setting of academic standards for law schools, and the formulation of model ethical codes related to the legal profession.
9	426.4	AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	11.40	30.44%	3.47	68.74%	2.39	The American Institute of Certified Public Accountants is the national professional organization of Certified Public Accountants in the United States, with more than 418,000 members in 143 countries in business and industry, public practice, government, education, student affiliates and international associates
10	426.4	AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS	578.00	0.01%	0.05	68.74%	0.03	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
11	426.4	COLORADO BAR ASSOCIATION	81.65	12.93%	10.56	0.00%	-	<i>Excluded CO Expense</i>
12	426.4	INTERNATIONAL FACILITY MANAGEMENT ASSOCIATION	3,790.00	0.01%	0.38	68.74%	0.26	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
13	426.4	ISC2	-	0.00%	-	0.00%	-	(ISC) ² is an international, nonprofit membership association for information security leaders like you. We're committed to helping our members learn, grow and thrive.
14	426.4	MINNESOTA SOCIETY OF CPAS	66.15	18.76%	12.41	0.00%	-	<i>Excluded MN Expense</i>
15	426.4	MINNESOTA STATE BAR	156.38	12.91%	20.19	0.00%	-	<i>Excluded MN Expense</i>
16	426.4	NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS	14.95	100.00%	14.95	68.74%	10.28	In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.
17	426.4	NEW MEXICO SECRETARY OF STATE	101.95	100.00%	101.95	0.00%	-	<i>Excluded NM Expense</i>

Southwestern Public Service Company
Summary of Professional Dues

Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
18	426.4	PROJECT MANAGEMENT INSTITUTE	258.00	0.01%	0.03	68.74%	0.02	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
19	426.4	SOCIETY OF CORPORATE SECRETARIES & GOVERNANCE PROFESSIONALS	132.45	12.94%	17.14	68.74%	11.78	Founded in 1946, the Society for Corporate Governance, Inc. (the "Society") is a non-profit organization (Section 501(c)(6)) comprised principally of corporate secretaries and business executives in governance, ethics and compliance functions at public, private and not-for-profit organizations. Members are responsible for supporting their board of directors and executive management in matters such as board practices, compliance, regulation and legal matters, shareholder relations and subsidiary management.
20	426.4	SURVEY MONKEY	-	0.00%	-	0.00%	-	<i>Excluded MN Expense</i>
21	426.4	TOASTMASTERS INTERNATIONAL	99.00	22.96%	22.73	0.00%	-	<i>Excluded MN Expense</i>
22	426.4	US GREEN BUILDING COUNCIL	109.00	0.02%	0.02	68.74%	0.01	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013 membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
23	500	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	750.50	35.64%	267.49	68.74%	183.87	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
24	500	ASSOCIATION OF STATE DAM SAFETY OFFICIALS	210.00	19.94%	41.88	0.00%	-	<i>Excluded MN Expense</i>
25	500	BOARD OF PROFESSIONAL ENGINEERS AND PROFESSIONAL LAND SURVEYORS	119.00	100.00%	119.00	68.74%	81.80	The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.
26	500	CHARTERED FINANCIAL ANALYST INSTITUTE	350.00	18.54%	64.90	68.74%	44.61	The Chartered Financial Analysts program is a postgraduate professional certification offered internationally by the American-based CFA Institute to investment and financial professionals. It has the highest level of global legal and regulatory recognition of finance-related qualifications.
27	500	INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS	56.00	100.00%	56.00	68.74%	38.49	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
28	500	MIDWEST HYDRO USERS GROUP	-	0.00%	-	0.00%	-	<i>Excluded Expense</i>
29	500	MINNESOTA BOARD OF AELSLAGID	245.00	18.43%	45.15	0.00%	-	<i>Excluded MN Expense</i>
30	500	NATIONAL COUNCIL OF EXAMINERS FOR ENGINEERING AND SURVEYING	350.00	100.00%	350.00	68.74%	240.59	The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.
31	500	PROJECT MANAGEMENT INSTITUTE	328.00	100.00%	328.00	68.74%	225.47	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
32	500	TEXAS BOARD OF PROFESSIONAL ENGINEERS	240.00	72.85%	174.84	68.74%	120.19	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49, licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.

Southwestern Public Service Company
Summary of Professional Dues

Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
33	500	VIBRATION INSTITUTE	100.00	18.54%	18.54	68.74%	12.74	The Institute offers a variety of programs, including education, training, certification, and opportunities for technical knowledge exchange. Our members share information, procedures, and cutting-edge data through formal training, networking, meetings, and publications.
34	500	ENERGY SYSTEMS INTEGRATION GROUP	8,500.00	18.54%	1,576.25	68.74%	1,083.51	The Energy Systems Integration Group (ESIG), previously known as the Utility Wind Integration Group (UWIG), was established in 1989 to provide a forum for the critical analysis of wind for utility applications.
35	506	AMERICAN ASSOCIATION NOTARIES	71.00	100.00%	71.00	68.74%	48.81	The National Notary Association is committed to serving and educating Notaries throughout the United States. As the foremost authority on the American Notary office, the NNA is dedicated to imparting knowledge, understanding, and unity among all Notaries, and instilling in them the highest ethical standards of conduct and sound notarial practices.
36	506	AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS	578.00	3.96%	22.88	68.74%	15.73	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
37	506	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	841.00	44.04%	370.36	68.74%	254.59	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
38	506	AMERICAN SOCIETY OF SAFETY PROFESSIONALS	200.00	100.00%	200.00	68.74%	137.48	The American Society of Safety Professionals is the world's oldest safety society. With 35, occupational safety, health and environmental professional members who manage, supervise, research and consult on safety, health, and the environment in all industries, government and education, ASSE is a nonprofit organization
39	506	AMERICAN WATER WORKS ASSOCIATION	83.00	100.00%	83.00	68.74%	57.05	The American Water Works Association is an international, nonprofit, scientific and educational society dedicated to providing total water solutions assuring the effective management of water.
40	506	AMERICAN WELDING SOCIETY	88.00	18.55%	16.32	68.74%	11.22	The American Welding Society was founded in 1919 as a non-profit organization to advance the science, technology and application of welding and allied joining and cutting processes, including brazing, soldering and thermal spraying.
41	506	INDUSTRIAL ASSET MANAGEMENT COUNCIL	850.00	4.44%	37.74	68.74%	25.94	Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
42	506	INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS	36.00	100.00%	36.00	68.74%	24.75	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
43	506	INSTITUTE OF HAZARD, RISK AND RESILIENCE	320.00	100.00%	320.00	68.74%	219.97	Institute of Hazard, Risk and Resilience commitment is to work with and learn from the widest possible range of stakeholders living with hazard and risk – empowering people, fostering resilience, and improving lives, both now and in the future. Our success stems from our capacity to approach complex problems holistically, drawing together a transdisciplinary team of experts from across the physical sciences, the social sciences and the humanities.
44	506	INTERNATIONAL FACILITY MANAGEMENT ASSOCIATION	6,422.00	4.24%	272.41	68.74%	187.25	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
45	506	MINNESOTA BOARD OF AELSLAGID	245.00	11.38%	27.87	0.00%	-	<i>Excluded MN Expense</i>

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Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
46	506	NATIONAL BOARD OF BROILER AND PRESSURE VESSEL INSPECTORS	45.00	18.31%	8.24	68.74%	5.66	The National Board of Boiler and Pressure Vessel Inspectors was created in 1919 to promote greater safety to life and property through uniformity in the construction, installation, repair, maintenance, and inspection of pressure equipment. The National Board membership oversees adherence to laws, rules, and regulations relating to boilers and pressure vessels. The National Board Members are the chief boiler inspectors representing most states and all provinces of North America, as well as many major cities in the United States.
47	506	NATIONAL REGISTRY OF ENVIRONMENTAL PROFESSIONALS	95.00	100.00%	95.00	68.74%	65.30	The National Registry of Environmental Professionals provides professional growth through certifications related to environmental and safety industries.
48	506	NEW MEXICO WATER & WASTEWATER ASSOCIATION	45.00	100.00%	45.00	0.00%	-	<i>Excluded MA Expense</i>
49	506	OPEN COMPLIANCE AND ETHICS GROUP	399.00	1.75%	6.98	68.74%	4.80	Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.
50	506	PROJECT MANAGEMENT INSTITUTE	258.00	4.03%	10.41	68.74%	7.16	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
51	506	SCRUM ALLIANCE	100.00	100.00%	100.00	0.00%	-	<i>Excluded Expense</i>
52	506	SURVEY MONKEY	-	0.00%	-	0.00%	-	<i>Excluded Expense</i>
53	506	TEXAS BOARD OF PROFESSIONAL ENGINEERS	120.00	100.00%	120.00	68.74%	82.49	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.
54	506	US GREEN BUILDING COUNCIL	109.00	3.40%	3.71	68.74%	2.55	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
55	506	ASSOCIATION OF ENERGY ENGINEERS	215.00	4.44%	9.55	68.74%	6.56	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16,000 members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
56	506	NATIONAL FIRE PROTECTION ASSOCIATION	650.00	1.20%	7.78	68.74%	5.35	The National Fire Protection Association is a United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments.
57	506	GREATER MINNEAPOLIS BUILDING OWNERS & MANAGERS ASSOCIATION	1,485.00	4.44%	65.93	0.00%	-	<i>Excluded MA Expense</i>
58	506	IFMA UTILITIES COUNCIL	107.72	4.45%	4.79	68.74%	3.29	The mission of the Utilities Council is to provide a medium for advancement of the objectives of the Association for facility management personnel in the utilities industry.
59	506	TEXAS WATER UTILITIES ASSOCIATION	170.00	100.00%	170.00	100.00%	170.00	Texas Water Utilities Association is the premier educator for water professionals in the state of Texas. *Proudly Serving Education Excellence since 1918

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60	510	AMERICAN CONCRETE INSTITUTE	249.00	35.17%	87.57	68.74%	60.20	The American Concrete Institute (ACI) is a leading authority and resource worldwide for the development, distribution and adoption of consensus-based standards, technical resources, educational programs, and proven expertise for individuals and organizations involved in concrete design, construction, and materials, who share a commitment to pursuing the best use of concrete.
61	510	AMERICAN SOCIETY OF CIVIL ENGINEERS	545.00	26.66%	145.30	68.74%	99.88	The American Society of Civil Engineers (ASCE) is a tax-exempt professional body founded in 1852 to represent members of the civil engineering profession worldwide.
62	510	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	158.00	30.09%	47.54	68.74%	32.68	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
63	510	AMERICAN WELDING SOCIETY	171.00	100.00%	171.00	68.74%	117.55	The American Welding Society was founded in 1919 as a non-profit organization to advance the science, technology and application of welding and allied joining and cutting processes, including brazing, soldering and thermal spraying.
64	510	DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES	1.36	18.38%	0.25	0.00%	-	<i>Excluded MW Expense</i>
65	510	ELECTRIC POWER RESEARCH INSTITUTE	231,024.64	18.54%	42,841.44	68.74%	29,449.21	The Electric Power Research Institute conducts research on issues related to the electric power industry in USA. EPRI is a nonprofit organization funded by the electric utility industry, founded and headquartered in Palo Alto, California. EPRI is primarily a US-based organization, but receives international participation. EPRI's area covers different aspects of electric power generation, delivery and its use.
66	510	MINNESOTA BOARD OF AELSLAGID	245.00	18.43%	45.15	0.00%	-	<i>Excluded MW Expense</i>
67	510	NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS	299.00	100.00%	299.00	68.74%	205.53	In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.
68	510	PROJECT MANAGEMENT INSTITUTE	129.00	30.09%	38.82	68.74%	26.68	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
69	510	TEXAS BOARD OF PROFESSIONAL ENGINEERS	40.00	18.55%	7.42	68.74%	5.10	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.
70	510	WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES	68.00	18.54%	12.61	0.00%	-	<i>Excluded MW Expense</i>
71	510	WOMEN'S ENERGY NETWORK	500.00	21.48%	107.39	68.74%	73.82	The Women's Energy Network (WEN) is an international organization of professionals who work across the energy value chain. Our mission is to provide networking opportunities and foster the career and leadership development of women who work in the energy industries.

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72	512	INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS	263.00	100.00%	263.00	68.74%	180.79	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
73	546	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	592.50	4.95%	29.30	68.74%	20.14	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
74	546	ASSOCIATION OF STATE DAM SAFETY OFFICIALS	210.00	3.72%	7.82	0.00%	-	<i>Excluded Expense</i>
75	546	CHARTERED FINANCIAL ANALYST INSTITUTE	350.00	4.96%	17.36	68.74%	11.93	The Chartered Financial Analyst program is a postgraduate professional certification offered internationally by the American-based CFA Institute to investment and financial professionals. It has the highest level of global legal and regulatory recognition of finance-related qualifications.
76	546	MIDWEST HYDRO USERS GROUP	-	0.00%	-	0.00%	-	<i>Excluded Expense</i>
77	546	MINNESOTA BOARD OF AELSLAGID	245.00	4.93%	12.08	0.00%	-	<i>Excluded Expense</i>
78	546	TEXAS BOARD OF PROFESSIONAL ENGINEERS	80.00	4.95%	3.96	68.74%	2.72	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.
79	546	VIBRATION INSTITUTE	100.00	4.96%	4.96	68.74%	3.41	The Institute offers a variety of programs, including education, training, certification, and opportunities for technical knowledge exchange. Our members share information, procedures, and cutting-edge data through formal training, networking, meetings, and publications.
80	546	ENERGY SYSTEMS INTEGRATION GROUP	8,500.00	4.96%	421.68	68.74%	289.86	The Energy Systems Integration Group (ESIG), previously known as the Utility Wind Integration Group (UWIG), was established in 1989 to provide a forum for the critical analysis of wind for utility applications.
81	549	AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS	1,194.00	0.23%	2.77	68.74%	1.90	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
82	549	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	1,000.00	1.26%	12.62	68.74%	8.67	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
83	549	AMERICAN WELDING SOCIETY	88.00	4.97%	4.37	68.74%	3.00	The American Welding Society was founded in 1919 as a non-profit organization to advance the science, technology and application of welding and allied joining and cutting processes, including brazing, soldering and thermal spraying.
84	549	INDUSTRIAL ASSET MANAGEMENT COUNCIL	850.00	0.49%	4.15	68.74%	2.85	Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6,000 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
85	549	INTERNATIONAL FACILITY MANAGEMENT ASSOCIATION	9,986.00	0.31%	30.96	68.74%	21.28	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
86	549	MINNESOTA BOARD OF AELSLAGID	490.00	1.34%	6.56	0.00%	-	<i>Excluded MN Expense</i>

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87	549	NATIONAL BOARD OF BOILER AND PRESSURE VESSEL INSPECTORS	45.00	4.89%	2.20	68.74%	1.51	The National Board of Boiler and Pressure Vessel Inspectors was created in 1919 to promote greater safety to life and property through uniformity in the construction, installation, repair, maintenance, and inspection of pressure equipment. The National Board membership oversees adherence to laws, rules, and regulations relating to boilers and pressure vessels. The National Board Members are the chief boiler inspectors representing most states and all provinces of North America, as well as many major cities in the United States.
88	549	PROJECT MANAGEMENT INSTITUTE	258.00	0.48%	1.23	68.74%	0.85	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
89	549	SURVEY MONKEY	(768.00)	-0.02%	0.18	0.00%	-	<i>Excluded Expense</i>
90	549	US GREEN BUILDING COUNCIL	109.00	0.50%	0.55	68.74%	0.38	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
91	549	ASSOCIATION OF ENERGY ENGINEERS	645.00	0.15%	0.97	68.74%	0.67	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
92	549	NATIONAL FIRE PROTECTION ASSOCIATION	175.00	0.49%	0.85	68.74%	0.58	The National Fire Protection Association is a United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments.
93	549	GREATER MINNEAPOLIS BUILDING OWNERS & MANAGERS ASSOCIATION IFMA UTILITIES COUNCIL	1,485.00	0.49%	7.26	0.00%	-	<i>Excluded M/W Expense</i>
94	549		107.72	0.48%	0.52	68.74%	0.36	The mission of the Utilities Council is to provide a medium for advancement of the objectives of the Association for facility management personnel in the utilities industry.
95	551	AMERICAN CONCRETE INSTITUTE	249.00	3.87%	9.64	68.74%	6.63	The American Concrete Institute (ACI) is a leading authority and resource worldwide for the development, distribution and adoption of consensus-based standards, technical resources, educational programs, and proven expertise for individuals and organizations involved in concrete design, construction, and materials, who share a commitment to pursuing the best use of concrete.
96	551	AMERICAN SOCIETY OF CIVIL ENGINEERS	545.00	4.39%	23.92	68.74%	16.44	The American Society of Civil Engineers (ASCE) is a tax-exempt professional body founded in 1852 to represent members of the civil engineering profession worldwide.
97	551	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	316.00	54.03%	170.72	68.74%	117.35	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
98	551	AMERICAN WELDING SOCIETY	1,325.00	100.00%	1,325.00	68.74%	910.81	The American Welding Society was founded in 1919 as a non-profit organization to advance the science, technology and application of welding and allied joining and cutting processes, including brazing, soldering and thermal spraying.
99	551	DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES	1.36	5.15%	0.07	0.00%	-	<i>Excluded Expense</i>

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100	551	ELECTRIC POWER RESEARCH INSTITUTE	231,024.64	4.96%	11,460.95	68.74%	7,878.26	The Electric Power Research Institute conducts research on issues related to the electric power industry in USA. EPRI is a nonprofit organization funded by the electric utility industry, founded and headquartered in Palo Alto, California. EPRI is primarily a US-based organization, but receives international participation. EPRI's area covers different aspects of electric power generation, delivery and its use.
101	551	MINNESOTA BOARD OF AELSLAGID	245.00	4.93%	12.08	0.00%	-	<i>Excluded MW Expense</i>
102	551	NATIONAL BOARD OF BROILER AND PRESSURE VESSEL INSPECTORS	45.00	100.00%	45.00	68.74%	30.93	The National Board of Boiler and Pressure Vessel Inspectors was created in 1919 to promote greater safety to life and property through uniformity in the construction, installation, repair, maintenance, and inspection of pressure equipment. The National Board membership oversees adherence to laws, rules, and regulations relating to boilers and pressure vessels. The National Board Members are the chief boiler inspectors representing most states and all provinces of North America, as well as many major cities in the United States.
103	551	PROJECT MANAGEMENT INSTITUTE	129.00	8.05%	10.38	68.74%	7.14	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
104	551	TEXAS BOARD OF PROFESSIONAL ENGINEERS	40.00	4.95%	1.98	68.74%	1.36	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49, licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.
105	551	VIBRATION INSTITUTE	190.00	100.00%	190.00	68.74%	130.61	The Institute offers a variety of programs, including education, training, certification, and opportunities for technical knowledge exchange. Our members share information, procedures, and cutting-edge data through formal training, networking, meetings, and publications.
106	551	WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES	68.00	4.96%	3.37	0.00%	-	<i>Excluded MW Expense</i>
107	551	WOMEN'S ENERGY NETWORK	500.00	2.36%	11.82	68.74%	8.13	The Women's Energy Network (WEN) is an international organization of professionals who work across the energy value chain. Our mission is to provide networking opportunities and foster the career and leadership development of women who work in the energy industries.
108	551	AMERICAN SOCIETY FOR NONDESTRUCTIVE TESTING	660.00	100.00%	660.00	68.74%	453.68	The American Society for Nondestructive Testing, Inc. or ASNT is a technical society for nondestructive testing professionals. ASNT evolved from The American Industrial Radium and X-Ray Society which was founded in 1941.
109	556	AMERICAN METEOROLOGICAL SOCIETY	59.40	100.00%	59.40	68.74%	40.83	The American Meteorological Society advances the atmospheric and related sciences, technologies, applications, and services for the benefit of society.
110	556	NATIONAL ENERGY RELIABILITY COUNSEL	38.34	100.00%	38.34	68.74%	26.35	The North American Electric Reliability Corporation (NERC) is a not-for-profit international regulatory authority whose mission is to assure the reliability and security of the bulk power system in North America.
111	556	NORTH AMERICAN ELECTRIC RELIABILITY CORPORATION	830.00	100.00%	830.00	68.74%	570.54	The North American Electric Reliability Corporation (NERC) is a not-for-profit international regulatory authority whose mission is to assure the reliability and security of the bulk power system in North America.

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112	556	OPEN COMPLIANCE AND ETHICS GROUP	399.00	0.03%	0.13	68.74%	0.09	Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.
113	557	NORTH AMERICAN ENERGY MARKET ASSOCIATION	2,000.00	21.41%	428.17	68.74%	294.32	The North American Energy Markets Association (NAEMA) is an independent, nonprofit trade association representing entities involved in the buying and selling of energy or in providing services to the energy industry. Members work together to promote an informed, efficient and open energy marketplace throughout North America. NAEMA has over 140 members with operations in 48 states and numerous Canadian provinces. NAEMA members own and operate over 700,000 megawatts of generating capacity and serve over 150 million electric and gas customers.
114	560	AMERICAN BAR ASSOCIATION	645.00	30.47%	196.50	68.74%	135.07	The ABA's most important stated activities are the setting of academic standards for law schools, and the formulation of model ethical codes related to the legal profession.
115	560	AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	273.60	30.46%	83.35	68.74%	57.29	The American Institute of Certified Public Accountants is the national professional organization of Certified Public Accountants in the United States, with more than 418,000 members in 143 countries in business and industry, public practice, government, education, student affiliates and international associates.
116	560	AMERICAN INSTITUTE OF STEEL CONSTRUCTION	112.50	100.00%	112.50	68.74%	77.33	The American Institute of Steel Construction is a not-for-profit technical institute and trade association for the use of structural steel in the construction industry of the United States.
117	560	AMERICAN SOCIETY FOR TESTING AND MATERIALS	225.00	30.31%	68.19	68.74%	46.87	American Society for Testing and Materials International, formerly known as American Society for Testing and Materials, is an international standards organization that develops and publishes voluntary consensus technical standards for a wide range of materials, products, systems, and services.
118	560	AMERICAN SOCIETY OF CIVIL ENGINEERS	2,332.43	91.21%	2,127.30	68.74%	1,462.30	The American Society of Civil Engineers (ASCE) is a tax-exempt professional body founded in 1852 to represent members of the civil engineering profession worldwide.
119	560	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	326.00	64.17%	209.18	68.74%	143.79	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
120	560	BOARD OF PROFESSIONAL ENGINEERS AND PROFESSIONAL LAND SURVEYORS	401.94	100.00%	401.94	68.74%	276.29	The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.
121	560	DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES	0.34	100.00%	0.34	0.00%	-	<i>Excluded Expense</i>
122	560	ENERGY BAR ASSOCIATION	225.00	29.97%	67.44	68.74%	46.36	The mission of EBA is to promote the professional excellence and ethical integrity of its members in the practice, administration, and development of energy laws, regulations, and policies by providing superior educational programming, networking opportunities, and information resources.
123	560	ENGINEERING ALLIANCE MINNESOTA	240.00	30.47%	73.12	0.00%	-	<i>Excluded MN Expense</i>
124	560	GULF COAST POWER ASSOCIATION	500.00	30.47%	152.33	68.74%	104.71	Since 1983, Gulf Coast Power Association (GCPA) has served Texas and the Gulf Coast as a regional electric power trade organization dedicated to promoting an improved understanding of the issues and opportunities impacting contemporary power markets.

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125	560	INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS	7,608.49	42.26%	3,215.21	68.74%	2,210.13	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
126	560	INTERNATIONAL RIGHT OF WAY ASSOCIATION	755.00	100.00%	755.00	68.74%	518.99	The International Right of Way Association is a professional member organization comprised of global infrastructure real estate practitioners. Since its inception as a not-for-profit association in 1934, IRWA has served professionals who acquire, manage and transfer the land rights needed for building and maintaining energy and transportation infrastructure.
127	560	KANSAS STATE BOARD OF TECHNICAL PROFESSIONS	500.00	100.00%	500.00	0.00%	-	<i>Excluded KS Expense</i>
128	560	MINNESOTA BOARD OF AELSLAGID	1,221.90	35.55%	434.42	0.00%	-	<i>Excluded MN Expense</i>
129	560	MINNESOTA SOCIETY OF CPAS	292.95	30.47%	89.25	0.00%	-	<i>Excluded MN Expense</i>
130	560	MINNESOTA STATE BAR	541.00	30.47%	164.82	0.00%	-	<i>Excluded MN Expense</i>
131	560	NATIONAL ASSOCIATION OF FIRE INVESTIGATORS	165.00	30.47%	50.27	68.74%	34.56	The National Association of Fire Investigators is a professional association of people who investigate cases of fire and arson.
132	560	NATIONAL COUNCIL OF EXAMINERS FOR ENGINEERING AND SURVEYING	1,775.11	96.66%	1,715.87	68.74%	1,179.49	The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.
133	560	NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS	640.67	35.10%	224.85	68.74%	154.56	In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.
134	560	NEW MEXICO STATE BOARD OF LICENSURE FOR PEPS	2,514.99	82.43%	2,073.08	0.00%	-	<i>Excluded NM Expense</i>
135	560	NORTH AMERICAN TRANSMISSION FORUM	197,193.00	30.47%	60,076.43	68.74%	41,296.54	The North American Transmission Forum (NATF) is built on the principle that the open and candid exchange of information among its members is the key to improving the reliability of the transmission systems in the U.S. and Canada.
136	560	OKLAHOMA PROFESSIONAL ENGINEERS	250.00	100.00%	250.00	0.00%	-	<i>Excluded OK Expense</i>
137	560	PROFESSIONAL ENGINEER STAMP	58.47	100.00%	58.47	68.74%	40.19	Professional Engineer Stamps was started in 2015 with one goal in mind: providing engineers, architects, and land surveyors with the highest quality stamps at the best prices possible.
138	560	PROJECT MANAGEMENT INSTITUTE	988.53	58.82%	581.46	68.74%	399.70	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
139	560	SOCIETY OF CORPORATE COMPLIANCE AND ETHICS	390.00	30.47%	118.82	68.74%	81.68	The Society of Corporate Compliance and Ethics is a nonprofit, individual membership association which provides resources for ethics and compliance professionals from various industries. SCCE supports the compliance and ethics profession with educational opportunities, certification, networking, and other resources you won't find anywhere else.
140	560	SOUTH DAKOTA BOARD OF TECHNICAL PROFESSIONS	198.40	43.72%	86.75	0.00%	-	<i>Excluded SD Expense</i>

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141	560	TEXAS A&M ENGINEERING EXPERIMENT STATION	600.00	30.34%	182.06	68.74%	125.15	The Texas A&M Engineering Experiment Station (TEES) focuses on applied research in defense, energy, health care, infrastructure and manufacturing. We provide cutting-edge solutions to global technical challenges.
142	560	TEXAS BOARD OF PROFESSIONAL ENGINEERS	783.70	75.11%	588.63	68.74%	404.62	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49, licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.
143	560	TEXAS REAL ESTATE COMMISSION	110.00	100.00%	110.00	68.74%	75.61	The Texas State Legislature established the Texas Real Estate Commission (TREC) in 1949 to safeguard consumers in matters of real property transactions and valuation services. TREC shares staff members and resources with the Texas Appraiser Licensing and Certification Board (TALCB), established as an independent subdivision of TREC in 1991 when federal law required increased regulation of appraisals. Together TREC and TALCB oversee real estate brokerage, real property appraisals, inspections, home warranties, right-of-way services, and timeshare. The agency provides licensing, education, and complaint investigation services, as well as regulation and enforcement of state laws and requirements that govern each of these areas of service to consumers in Texas.
144	560	WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES	(15.27)	100.00%	(15.27)	0.00%	-	<i>Excluded Expense</i>
145	560	AMERICAN RAILWAY ENGINEERING ASSOCIATION	195.00	30.47%	59.41	68.74%	40.84	AREMA is a professional association for railway engineering personnel that offers numerous educational opportunities and produces and publishes the recommended practices for railway engineering infrastructure including track, structures and communications & signals.
146	560	INSTITUTE FOR SUPPLY MANAGEMENT	89.00	30.46%	27.11	68.74%	18.64	Institute for Supply Management is the oldest, and the largest, supply management association in the world.
147	560	IOWA PROFESSIONAL LICENSING BUREAU	19.30	100.00%	19.30	0.00%	-	<i>Excluded IA Expense</i>
148	560	MICHIGAN PROFESSIONAL LICENSING	99.20	43.92%	43.57	0.00%	-	<i>Excluded MI Expense</i>
149	560	NATIONAL INSTITUTE OF BUILDING SCIENCES	47.25	100.00%	47.25	68.74%	32.48	The National Institute of Building Sciences is a non-profit, non-governmental organization that brings together representatives of government, the professions, industry, labor and consumer interests, and regulatory agencies to focus on the identification and resolution of problems and potential problems that hamper the construction of safe, affordable structures for housing, commerce and industry throughout the United States.
150	560	NORTH DAKOTA STATE BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS	222.37	53.10%	118.07	0.00%	-	<i>Excluded ND Expense</i>
151	561.2	INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS	243.00	100.00%	243.00	68.74%	167.04	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
152	561.2	OPEN COMPLIANCE AND ETHICS GROUP	399.00	1.02%	4.05	68.74%	2.78	Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.
153	566	AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS	578.00	1.85%	10.68	68.74%	7.34	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
154	566	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	228.00	2.04%	4.65	68.74%	3.20	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.

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155	566	INDUSTRIAL ASSET MANAGEMENT COUNCIL	850.00	2.04%	17.33	68.74%	11.91	Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
156	566	INTERNATIONAL FACILITY MANAGEMENT ASSOCIATION	6,422.00	1.94%	124.64	68.74%	85.68	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
157	566	MINNESOTA BOARD OF AELSLAGID	122.50	2.04%	2.50	0.00%	-	<i>Excluded MN Expense</i>
158	566	PROJECT MANAGEMENT INSTITUTE	258.00	1.83%	4.71	68.74%	3.24	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
159	566	SURVEY MONKEY	-	0.00%	-	0.00%	-	<i>Excluded Expense</i>
160	566	US GREEN BUILDING COUNCIL	109.00	1.63%	1.78	68.74%	1.22	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
161	566	ASSOCIATION OF ENERGY ENGINEERS	215.00	2.04%	4.38	68.74%	3.01	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
162	566	NATIONAL FIRE PROTECTION ASSOCIATION	175.00	2.04%	3.57	68.74%	2.45	The National Fire Protection Association is a United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments.
163	566	GREATER MINNEAPOLIS BUILDING OWNERS & MANAGERS ASSOCIATION	1,485.00	2.04%	30.28	0.00%	-	<i>Exclude MN Expense</i>
164	566	IFMA UTILITIES COUNCIL	107.72	2.05%	2.21	68.74%	1.52	The mission of the Utilities Council is to provide a medium for advancement of the objectives of the Association for facility management personnel in the utilities industry.
165	575.1	AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS	578.00	0.04%	0.26	68.74%	0.18	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
166	575.1	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	228.00	0.05%	0.12	68.74%	0.08	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
167	575.1	INDUSTRIAL ASSET MANAGEMENT COUNCIL	850.00	0.06%	0.50	68.74%	0.34	Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
168	575.1	INTERNATIONAL FACILITY MANAGEMENT ASSOCIATION	6,422.00	0.05%	3.27	68.74%	2.25	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
169	575.1	MINNESOTA BOARD OF AELSLAGID	122.50	0.05%	0.06	0.00%	-	<i>Excluded MN Expense</i>

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170	575.1	PROJECT MANAGEMENT INSTITUTE	258.00	0.04%	0.11	68.74%	0.08	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
171	575.1	SURVEY MONKEY	-	0.00%	-	0.00%	-	Excluded Expense
172	575.1	US GREEN BUILDING COUNCIL	109.00	0.04%	0.04	68.74%	0.03	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
173	575.1	ASSOCIATION OF ENERGY ENGINEERS	215.00	0.05%	0.11	68.74%	0.08	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
174	575.1	NATIONAL FIRE PROTECTION ASSOCIATION	175.00	0.06%	0.10	68.74%	0.07	The National Fire Protection Association is a United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments.
175	575.1	GREATER MINNEAPOLIS BUILDING OWNERS & MANAGERS ASSOCIATION IFMA UTILITIES COUNCIL	1,485.00	0.06%	0.88	0.00%	-	Excluded MN Expense
176	575.1		107.72	0.05%	0.05	68.74%	0.03	The mission of the Utilities Council is to provide a medium for advancement of the objectives of the Association for facility management personnel in the utilities industry.
177	580	AMERICAN INSTITUTE OF STEEL CONSTRUCTION	112.50	100.00%	112.50	68.74%	77.33	The American Institute of Steel Construction is a not-for-profit technical institute and trade association for the use of structural steel in the construction industry of the United States.
178	580	AMERICAN SOCIETY OF CIVIL ENGINEERS	873.15	72.31%	631.41	68.74%	434.03	The American Society of Civil Engineers (ASCE) is a tax-exempt professional body founded in 1852 to represent members of the civil engineering profession worldwide.
179	580	CPE SOLUTIONS LLC	582.00	100.00%	582.00	68.74%	400.07	CPE Solutions is proud to be your source for high-quality Continuing Professional Education (CPE). We have been an industry leader for over 23 years and an invaluable resource to thousands of CPAs nationwide. We offer over 400 online interactive CPA CPE courses and webinars.
180	580	ILLUMINATING ENGINEERING SOCIETY	699.00	12.09%	84.54	68.74%	58.11	Established in 196, the IES is the recognized technical and educational authority on illumination. For over 1 years its objective has been to communicate information on all aspects of good lighting practice to its members, to the lighting community, and to consumers through a variety of programs, publications, and services.
181	580	INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS	4,908.79	49.83%	2,446.14	68.74%	1,681.48	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
182	580	MINNESOTA BOARD OF AELSIAGID	26.95	100.00%	26.95	0.00%	-	Excluded MN Expense
183	580	NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS	325.91	100.00%	325.91	68.74%	224.03	In 1934 a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.

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184	580	NEW MEXICO STATE BOARD OF LICENSURE FOR PEPS	238.32	100.00%	238.32	0.00%	-	<i>Excluded NM Expense</i>
185	580	PROJECT MANAGEMENT INSTITUTE	297.94	14.84%	44.21	68.74%	30.39	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
186	580	SOUTH DAKOTA BOARD OF TECHNICAL PROFESSIONS	9.60	100.00%	9.60	0.00%	-	<i>Excluded SD Expense</i>
187	580	TEXAS BOARD OF PROFESSIONAL ENGINEERS	(123.00)	128.65%	(158.24)	68.74%	(108.77)	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49, licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.
188	580	THE AMERICAN SOCIETY OF ADMINISTRATIVE PROFESSIONALS	103.92	100.00%	103.92	68.74%	71.43	These essential resources cover topics most relevant to assistants and admins — from career development and workplace advancements to tech skills and new apps to negotiating and leadership skills — and are designed to sharpen skills, increase knowledge and expertise, boost productivity, and advance the admin profession.
189	580	WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES	(8.07)	100.00%	(8.07)	0.00%	-	<i>Excluded Expense</i>
190	580	MICHIGAN PROFESSIONAL LICENSING	4.80	100.00%	4.80	0.00%	-	<i>Excluded Expense</i>
191	581	OPEN COMPLIANCE AND ETHICS GROUP	399.00	0.37%	1.48	68.74%	1.02	Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.
192	583	AMERICAN SOCIETY FOR PHOTOGRAMMETRY AND REMOTE SENSING	37.50	100.00%	37.50	68.74%	25.78	The American Society for Photogrammetry and RemoteSensing (ASPRS) is a scientific association serving over 7,000 professionals around the world. Our mission is to advance knowledge and improve understanding of mapping sciences to promote the responsible applicationsof photogrammetry, remote sensing, geographic information systems (GIS),and supporting technologies.
193	583	AMERICAN WOOD PROTECTION ASSOCIATION	142.50	100.00%	142.50	68.74%	97.95	The American Wood Protection Association is an international, non-profit, technical society founded in 1904 to provide a common forum for the exchange of technical information between industry, research and users of treated wood.
194	583	OREGON STATE UNIVERSITY	3,750.00	100.00%	3,750.00	0.00%	-	<i>Excluded Expense</i>
195	583	PROJECT MANAGEMENT INSTITUTE	39.75	100.00%	39.75	68.74%	27.32	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
196	586	INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS	208.00	100.00%	208.00	68.74%	142.98	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
197	588	AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS	1,194.00	1.17%	13.93	68.74%	9.58	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
198	588	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	852.00	20.49%	174.54	68.74%	119.98	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.

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199	588	CORENET GLOBAL INC	750.00	0.00%	0.02	68.74%	0.01	The organization's mission is to advance the practice of corporate real estate through professional development opportunities, publications, research, conferences, designations and networking in 47 local chapters globally.
200	588	INDUSTRIAL ASSET MANAGEMENT COUNCIL	850.00	3.15%	26.74	68.74%	18.38	Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
201	588	INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS	654.00	100.00%	654.00	68.74%	449.56	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
202	588	INTERNATIONAL FACILITY MANAGEMENT ASSOCIATION	9,986.00	1.79%	178.39	68.74%	122.63	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
203	588	MINNESOTA BOARD OF AELSLAGID	367.50	0.96%	3.51	0.00%	-	<i>Excluded MN Expense</i>
204	588	NATIONAL COUNCIL OF EXAMINERS FOR ENGINEERING AND SURVEYING	175.00	100.00%	175.00	68.74%	120.30	The National Council of Examiners for Engineering and Surveying is a national non-profit organization composed of engineering and land surveying licensing boards representing all U.S. states and territories.
205	588	NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS	1,435.20	100.00%	1,435.20	68.74%	986.56	In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.
206	588	NEW MEXICO STATE BOARD OF LICENSURE FOR PEPS	317.76	100.00%	317.76	0.00%	-	<i>Excluded NM Expense</i>
207	588	OPEN COMPLIANCE AND ETHICS GROUP	399.00	0.67%	2.68	68.74%	1.84	Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.
208	588	PROJECT MANAGEMENT INSTITUTE	258.00	2.38%	6.14	68.74%	4.22	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
209	588	SURVEY MONKEY	(768.00)	0.49%	(3.76)	0.00%	-	<i>Excluded Expense</i>
210	588	TEXAS BOARD OF PROFESSIONAL ENGINEERS	120.00	100.00%	120.00	68.74%	82.49	The Board's role is the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49,000 licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.
211	588	TEXAS PANHANDLE BUILDERS ASSOCIATION	525.00	100.00%	525.00	68.74%	360.89	Chartered in 1946 to represent 26 counties in Texas, The Texas Panhandle Builders Association (TPBA) is a professional, non-profit organization of home builders, remodelers, businesses and high school students associated with the building industry. The Texas Panhandle Builders Association is affiliated with the National Association of Home Builders and the Texas Association of Builders.

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212	588	US GREEN BUILDING COUNCIL	109.00	1.88%	2.05	68.74%	1.41	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
213	588	UTILITY SAFETY & OPS LEADERSHIP NETWORK	155.00	100.00%	155.00	68.74%	106.55	The Utility Safety & Ops Leadership Network is a 501c6 non-profit corporation. ... USOLN members work for investor-owned utilities, electric cooperatives, municipal utilities and contractors providing services to the utility industry. The USOLN offers support and access to utility industry experts throughout the year.
214	588	ASSOCIATION OF ENERGY ENGINEERS	645.00	0.96%	6.16	68.74%	4.23	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
215	588	NATIONAL FIRE PROTECTION ASSOCIATION	650.00	0.85%	5.51	68.74%	3.79	The National Fire Protection Association is a United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments.
216	588	GREATER MINNEAPOLIS BUILDING OWNERS & MANAGERS ASSOCIATION	1,485.00	3.14%	46.70	0.00%	-	<i>Exclude MN Expense</i>
217	588	IFMA UTILITIES COUNCIL	107.72	3.14%	3.38	68.74%	2.32	The mission of the Utilities Council is to provide a medium for advancement of the objectives of the Association for facility management personnel in the utilities industry.
218	593	ARBOR DAY FOUNDATION	4.50	100.00%	4.50	68.74%	3.09	The Arbor Day Foundation is a 501(c)(3) nonprofit conservation and education organization. A million members, donors, and partners support our programs to make our world greener and healthier.
219	593	INTERNATIONAL SOCIETY OF ARBORICULTURE	273.75	100.00%	273.75	68.74%	188.18	Through research, technology, and education, the International Society of Arboriculture (ISA) promotes the professional practice of arboriculture and fosters a greater worldwide awareness of the benefits of trees. ISA exists so that professionals, allied professionals, public officials, and consumers worldwide recognize the economic, environmental, and societal benefits and values of trees and their care at a cost that demonstrates the wise stewardship of resources.
220	902	OPEN COMPLIANCE AND ETHICS GROUP	399.00	0.52%	2.06	68.74%	1.42	Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.
221	903	IFO INSTITUTE FOR ECONOMIC RESEARCH	265.00	8.43%	22.34	68.74%	15.36	The Institute of Financial Operations provides accounts receivable, account payable and procure to pay seminars, training and certifications to its members.
222	903	NNA SERVICES LLC	205.55	6.93%	14.24	68.74%	9.79	For more Than 57 years, and as the foremost authority on the American Notary office, the NNA has helped to instill in Notaries the highest ethical standards of conduct and sound notarial practices.
223	903	OPEN COMPLIANCE AND ETHICS GROUP	399.00	0.87%	3.46	68.74%	2.38	Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.
224	903	PROJECT MANAGEMENT INSTITUTE	189.00	11.20%	21.17	68.74%	14.55	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.

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Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
225	905	AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS	886.00	0.35%	3.09	68.74%	2.12	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
226	905	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	456.00	0.17%	0.79	68.74%	0.54	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
227	905	INDUSTRIAL ASSET MANAGEMENT COUNCIL	850.00	0.34%	2.93	68.74%	2.01	Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
228	905	INTERNATIONAL FACILITY MANAGEMENT ASSOCIATION	8,204.00	0.36%	29.32	68.74%	20.15	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
229	905	MINNESOTA BOARD OF AELSLAGID	245.00	0.18%	0.43	0.00%	-	<i>Excluded MN Expense</i>
230	905	PROJECT MANAGEMENT INSTITUTE	258.00	0.60%	1.55	68.74%	1.07	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
231	905	SURVEY MONKEY	(384.00)	-0.40%	1.55	0.00%	-	<i>Excluded Expense</i>
232	905	US GREEN BUILDING COUNCIL	109.00	0.75%	0.82	68.74%	0.56	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
233	905	ASSOCIATION OF ENERGY ENGINEERS	430.00	0.17%	0.74	68.74%	0.51	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
234	905	NATIONAL FIRE PROTECTION ASSOCIATION	175.00	0.34%	0.60	68.74%	0.41	The National Fire Protection Association is a United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments.
235	905	GREATER MINNEAPOLIS BUILDING OWNERS & MANAGERS ASSOCIATION	1,485.00	0.34%	5.12	0.00%	-	<i>Exclude MN Expense</i>
236	905	IFMA UTILITIES COUNCIL	107.72	0.34%	0.37	68.74%	0.25	The Plainview Downtown Association strives to keep the historical downtown a vibrant, growing and cherished asset of the community.
237	908	INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS	415.50	100.00%	415.50	68.74%	285.61	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.
238	908	PANHANDLE PRODUCERS & ROYALTY OWNERS ASSOCIATION	185.00	100.00%	185.00	100.00%	185.00	Panhandle Producers & Royalty Owners Association was originally founded in 1929 as a non-profit industry association, governed by bylaws and directed by officers who are also members, to provide public relations, education, political donations, lobbying and publishing; however, our focus is collaboration between member companies.
239	908	PERMIAN BASIN PETROLEUM ASSOCIATION	350.00	100.00%	350.00	68.74%	240.59	Permian Basin Petroleum Association to advocate for safe and responsible oil and gas development and to provide education on safety, legislation, regulation, and support services for the industry.

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240	908	PLAINVIEW DOWNTOWN ASSOCIATION	100.00	100.00%	100.00	100.00%	100.00	The Plainview Downtown Association strives to keep the historical downtown a vibrant, growing and cherished asset of the community.
241	908	ROTARY CLUB OF AMARILLO	60.00	100.00%	60.00	0.00%	-	<i>Exclude Expense</i>
242	908	TEXAS BOARD OF PROFESSIONAL ENGINEERS	40.00	100.00%	40.00	68.74%	27.50	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49, licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.
243	908	TEXAS COTTON GINNERS ASSOCIATION	96.00	100.00%	96.00	68.74%	65.99	Texas Cotton Ginner's Association is one of the oldest cotton organizations in the United States, and represents gin membership that processes a majority of the state's cotton crop each year. The association was first founded in 1897 at Waco
244	908	ASSOCIATION OF ENERGY ENGINEERS	615.00	100.00%	615.00	68.74%	422.75	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
245	908	TEXAS CONSUMER FINANCE ASSOCIATION	125.00	100.00%	125.00	100.00%	125.00	TCFA Is A Network Of Individuals Working Together To Provide A Strong Unified Voice For The Regulated Lending Industry.
246	910	AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS	1,194.00	0.10%	1.22	68.74%	0.84	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
247	910	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	684.00	0.09%	0.63	68.74%	0.43	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
248	910	INDUSTRIAL ASSET MANAGEMENT COUNCIL	850.00	0.29%	2.44	68.74%	1.68	Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
249	910	INTERNATIONAL FACILITY MANAGEMENT ASSOCIATION	9,986.00	0.16%	15.71	68.74%	10.80	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
250	910	MINNESOTA BOARD OF AELSLAGID	367.50	0.09%	0.34	0.00%	-	<i>Exclude MN Expense</i>
251	910	PROJECT MANAGEMENT INSTITUTE	258.00	0.19%	0.50	68.74%	0.34	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
252	910	SURVEY MONKEY	(768.00)	0.07%	(0.53)	0.00%	-	<i>Exclude Expense</i>
253	910	US GREEN BUILDING COUNCIL	109.00	0.14%	0.15	68.74%	0.10	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013 membership-based non-profit organization that promotes sustainability in building design, construction, and operation.

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254	910	ASSOCIATION OF ENERGY ENGINEERS	645.00	0.09%	0.59	68.74%	0.41	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
255	910	NATIONAL FIRE PROTECTION ASSOCIATION	175.00	0.29%	0.50	68.74%	0.34	The National Fire Protection Association is a United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments.
256	910	GREATER MINNEAPOLIS BUILDING OWNERS & MANAGERS ASSOCIATION	1,485.00	0.29%	4.24	0.00%	-	<i>Excluded MN Expense</i>
257	910	IFMA UTILITIES COUNCIL	107.72	0.29%	0.31	68.74%	0.21	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
258	916	AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS	1,194.00	0.01%	0.09	68.74%	0.06	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
259	916	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	684.00	0.01%	0.04	68.74%	0.03	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.
260	916	INDUSTRIAL ASSET MANAGEMENT COUNCIL	850.00	0.02%	0.17	68.74%	0.12	Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
261	916	INTERNATIONAL FACILITY MANAGEMENT ASSOCIATION	9,986.00	0.01%	1.46	68.74%	1.00	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
262	916	MINNESOTA BOARD OF AELSLAGID	367.50	0.00%	0.01	0.00%	-	<i>Excluded MN Expense</i>
263	916	PROJECT MANAGEMENT INSTITUTE	258.00	0.03%	0.07	68.74%	0.05	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
264	916	SURVEY MONKEY	(768.00)	0.00%	0.02	0.00%	-	<i>Excluded Expense</i>
265	916	US GREEN BUILDING COUNCIL	109.00	0.03%	0.03	68.74%	0.02	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
266	916	ASSOCIATION OF ENERGY ENGINEERS	645.00	0.01%	0.04	68.74%	0.03	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
267	916	NATIONAL FIRE PROTECTION ASSOCIATION	175.00	0.02%	0.03	68.74%	0.02	The National Fire Protection Association is a United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments.
268	916	GREATER MINNEAPOLIS BUILDING OWNERS & MANAGERS ASSOCIATION	1,485.00	0.02%	0.29	0.00%	-	<i>Excluded MN Expense</i>
269	916	IFMA UTILITIES COUNCIL	107.72	0.02%	0.02	68.74%	0.01	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.

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270	921	A CLOUD GURU	249.00	12.87%	32.04	68.74%	22.02	A Cloud Guru is an online training platform for people interested in Information Technology. Most of the courses offered prepare students to take certification exams for the three major cloud providers.
271	921	AIR & WASTE MANAGEMENT ASSOCIATION	693.00	16.21%	112.34	68.74%	77.22	Air & Waste Management Association is a nonprofit, nonpartisan professional organization enhancing knowledge and expertise by providing a neutral forum for information exchange, professional development, networking opportunities, public education, and outreach to more than 5,000 environmental professionals in 65 countries. A&WMA promotes global environmental responsibility and increases the effectiveness of organizations to make critical decisions that benefit society.
272	921	AMARILLO BUSINESS AND PROFESSIONAL CLUB	200.00	100.00%	200.00	0.00%	-	Exclude Expense
273	921	AMERICAN ASSOCIATION NOTARIES	253.80	46.16%	117.16	68.74%	80.54	The National Notary Association is committed to serving and educating Notaries throughout the United States. As the foremost authority on the American Notary office, the NNA is dedicated to imparting knowledge, understanding and unity among all Notaries, and instilling in them the highest ethical standards of conduct and sound notarial practices.
274	921	AMERICAN BAR ASSOCIATION	1,717.13	12.92%	221.92	68.74%	152.55	The ABA's most important stated activities are the setting of academic standards for law schools, and the formulation of model ethical codes related to the legal profession.
275	921	AMERICAN CONFERENCE OF GOVERNMENTAL INDUSTRIAL HYGIENISTS	205.00	12.94%	26.53	68.74%	18.24	American Conference of Governmental Industrial Hygienists is a 501(c)(3) charitable scientific organization that advances occupational and environmental health.
276	921	AMERICAN INDUSTRIAL HYGIENE ASSOCIATION	1,794.00	14.21%	254.99	68.74%	175.28	The American Industrial Hygiene Association is a 5016 non-profit organization, whose mission is "Creating knowledge to protect worker health." The American Industrial Hygiene Association works to provide information and resources to Industrial Hygienists and Occupational Health professionals.
277	921	AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	2,935.00	15.80%	463.63	68.74%	318.70	The American Institute of Certified Public Accountants is the national professional organization of Certified Public Accountants in the United States, with more than 418,000 members in 142 countries in business and industry, public practice, government, education, student affiliates and international associates
278	921	AMERICAN SOCIETY FOR INDUSTRIAL SECURITY	1,740.25	33.66%	585.84	68.74%	402.71	Founded in 1955, ASIS International is a global community of security practitioners, each of whom has a role in the protection of assets - people, property, and/or information.
279	921	AMERICAN SOCIETY FOR QUALITY	169.00	13.15%	22.22	68.74%	15.27	The American Society for Quality, formerly the American Society for Quality Control, is a knowledge-based global community of quality professionals, with nearly 80,000 members dedicated to promoting and advancing quality tools, principles, and practices in their workplaces and communities.
280	921	AMERICAN SOCIETY FOR TESTING AND MATERIALS	75.00	16.21%	12.16	68.74%	8.36	American Society for Testing and Materials International, formerly known as American Society for Testing and Materials, is an international standards organization that develops and publishes voluntary consensus technical standards for a wide range of materials, products, systems, and services.
281	921	AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS	886.00	1.73%	15.30	68.74%	10.52	The Society and its members focus on building systems, energy efficiency, indoor air quality, refrigeration and sustainability within the industry.
282	921	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	753.00	7.77%	58.54	68.74%	40.24	ASME is a not-for-profit membership organization that enables collaboration, knowledge sharing, career enrichment, and skills development across all engineering disciplines, toward a goal of helping the global engineering community develop solutions to benefit lives and livelihoods.

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283	921	AMERICAN SOCIETY OF SAFETY PROFESSIONALS	1,945.00	31.87%	619.81	68.74%	426.06	The American Society of Safety Professionals is the world's oldest safety society. With 35, occupational safety, health and environmental professional members who manage, supervise, research and consult on safety, health, and the environment in all industries, government and education. ASSE is a nonprofit organization
284	921	AMERICAS SAP USER GROUP	6,050.00	11.99%	725.15	68.74%	498.47	For 25 years, our members have been at the forefront of digital transformation, and they have always had the company of fellow visionaries and pioneers who understood the potential of SAP technology and the path ahead. We are the collaborators, drivers, and inventors that move the industry forward.
285	921	ARIZONA STATE BOARD OF TECHNICAL REGISTRATION	225.00	22.96%	51.65	0.00%	-	<i>Exclude Expense</i>
286	921	ARMA INTERNATIONAL	225.00	12.94%	29.11	68.74%	20.01	The Board of Technical Registration was established in 1921. It is a self-supporting board deriving its revenues from fee charges for application, examination, license renewal and other miscellaneous services rendered. The Board is a regulatory agency for the following professions and occupations: Alarms, Architects, Engineers, Geologists, Home Inspectors, Landscape Architects, and Surveyors.
287	921	ASSOCIATION FOR COMPUTERS	500.00	14.63%	73.13	68.74%	50.27	The Association for Computers & Taxation (ACT) is a nonprofit, national organization designed to assist members in identifying and solving the problems involved in automating the corporate tax function.
288	921	ASSOCIATION FOR FINANCIAL PROFESSIONALS	495.00	12.87%	63.71	68.74%	43.79	Headquartered outside of Washington, D.C. and located regionally in Singapore, the Association for Financial Professionals (AFP) is the professional society committed to advancing the success of treasury and finance members and their organizations. AFP established and administers the Certified Treasury Professional and Certified Corporate FP&A professional credentials, which set the standards of excellence in treasury and finance. Each year, AFP hosts the largest networking conference worldwide for more than 7,000 corporate financial professionals.
289	921	ASSOCIATION FOR TALENT DEVELOPMENT	497.00	14.65%	72.82	68.74%	50.06	The Association for Talent Development, formerly American Society for Training & Development, is a non-profit association serving those who develop talent in the workplace.
290	921	ASSOCIATION OF CERTIFIED FRAUD EXAMINERS	1,490.00	42.14%	627.95	68.74%	431.65	The ACFE is the world's largest anti-fraud organization and premier provider of anti-fraud training and education. Together with more than 85,000 members, the ACFE is reducing business fraud worldwide and inspiring public confidence in the integrity and objectivity within the profession.
291	921	ASSOCIATION OF CHANGE MANAGEMENT PROFESSIONALS	1,464.00	12.93%	189.23	68.74%	130.08	Association of Change Management Professionals is the leading resource for the global community of individual change management practitioners. By facilitating connections between its membership community and commercial, government, nonprofit and educational organizations of all sizes, Association of Change Management Professionals provides change management knowledge and recognition by establishing the Standard, maintaining a resource library and hosting the leading global conference on Change Management.
292	921	ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS	335.00	14.63%	49.00	68.74%	33.68	Association of Chartered Certified Accountants works in the public interest, ensuring that its members are appropriately regulated. It promotes principles-based regulation. ACCA actively seeks to enhance the value of accounting in society through international research. It takes progressive stances on global issues to ensure accountability as a profession continues to grow in reputation and influence. [

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293	921	ASSOCIATION OF CORPORATE COUNSEL	5,750.00	12.94%	744.01	68.74%	511.43	The Association of Corporate Counsel (ACC) is a global bar association that promotes the common professional and business interests of in-house counsel who work for corporations, associations and other private-sector organizations through information, education, networking opportunities and advocacy initiatives.
294	921	ASSOCIATION OF INSOLVENCY & RESTRUCTURING ADVISORS	395.00	12.91%	51.00	68.74%	35.06	Association of Insolvency & Restructuring Advisors is a nonprofit professional association serving the bankruptcy, restructuring and turnaround practice area. ARA's membership consists of accountants, financial advisors, investment bankers, attorneys, workout consultants, trustees, and others in the field of business turnaround, restructuring and bankruptcy. ARA members are among the most trusted and sought-after professionals in matters dealing with limited capital resources and deteriorating operating performance.
295	921	ASSOCIATION OF INTERNATIONAL RISK INTELLIGENCE PROFESSIONALS	500.00	12.93%	64.63	68.74%	44.43	The Association of International Risk Intelligence Professionals (AIRIP) is a nonprofit business association for risk intelligence analysts and those interested in the profession. AIRIP focuses on, but is not limited to, the areas of business opportunity, physical security, cyber security, reputation, and political risk intelligence.
296	921	ASSOCIATION OF MINNESOTA ENERGY MANAGERS	300.00	12.91%	38.72	0.00%	-	<i>Excluded MN Expense</i>
297	921	ASSOCIATION OF STATE DAM SAFETY OFFICIALS	110.00	14.61%	16.07	0.00%	-	<i>Excluded MN Expense</i>
298	921	ATLAS CORP NOTARY & SUPPLY	17.47	100.00%	17.47	68.74%	12.01	Atlas Corp Notary & Supply supplies corporate and notary supplies across the United States.
299	921	ATTORNEY REGULATION COUNSEL	218.36	12.93%	28.23	68.74%	19.41	Attorney Regulation Counsel helps the Colorado Supreme Court regulate the practice of law in Colorado through various programs. The office oversees attorney admissions, attorney registration, mandatory continuing legal and judicial education, attorney diversion and discipline, regulation of the unauthorized practice of law, and inventory counsel.
300	921	BBB OF TX PANHANDLE	1,860.00	100.00%	1,860.00	100.00%	1,860.00	Better Business Bureau Accreditation Dues (BBB's mission is to be the leader in advancing marketplace trust.)
301	921	BOARD OF ACCOUNTANCY	1,644.00	13.92%	228.91	68.74%	157.35	The Board of Accountancy provides assurance to the public that the CPA profession operates at the highest level of professional competence through... *Verification of education and experience credentials Monitoring the requirements for continuing education & investigation of consumer complaints.
302	921	BOARD OF CERTIFIED SAFETY PROFESSIONALS	2,423.00	33.29%	806.56	68.74%	554.43	The Board of Certified Safety Professionals is recognized as the leader in high quality credentialing for safety, health, and environmental practitioners in order to enhance the safety of people, property, and the environment. BCSP:
303	921	BOSTON COLLEGE	14,500.00	12.97%	1,880.75	68.74%	1,292.83	The Boston College Center for Corporate Citizenship offers a broad and objective perspective on the role of business in the 21st century.
304	921	BROWARD COUNTY PROPERTY APPRAISER	95.00	12.92%	12.27	0.00%	-	<i>Excluded Expense</i>
305	921	BUSINESS CONTINUITY PLANNERS ASSOCIATION	475.00	12.92%	61.39	68.74%	42.20	The mission of BCOPA is to provide a professional and educational environment for the exchange of experience, dissemination of information, professional growth, and for added value of mutual interest to the membership.

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306	921	BUYING LEGAL COUNCIL	600.00	12.93%	77.56	68.74%	53.31	Buying Legal Council identifies and provides solutions to both strategic and operational challenges our members face and prepare them for tomorrow's opportunities and challenges. The Buying Legal® Council facilitates an innovative dialogue between buyers and sellers of legal services, as well as other stakeholders in the legal market.
307	921	C200	2,850.00	12.87%	366.82	68.74%	252.15	C200's mission to inspire, educate, celebrate and advance current and future women entrepreneurs and corporate leaders.
308	921	CEF SAFETY SERVICES LLC	-	0.00%	-	0.00%	-	Excluded MN Expense
309	921	CFA SOCIETY MINNESOTA	800.00	12.94%	103.52	0.00%	-	Excluded MN Expense
310	921	CHARTERED FINANCIAL ANALYST INSTITUTE	780.00	12.87%	100.40	68.74%	69.01	The Chartered Financial Analyst program is a postgraduate professional certification offered internationally by the American-based CFA Institute to investment and financial professionals. It has the highest level of global legal and regulatory recognition of finance-related qualifications.
311	921	CHARTERED PROPERTY AND CASUALTY UNDERWRITER SOCIETY	260.00	12.91%	33.57	68.74%	23.08	The Chartered Property and Casualty Underwriter Society is committed to providing resources, educational programs and leadership opportunities that attract talent and enable individuals to expand their technical insurance skills and business capabilities in order to improve the overall performance of the insurance industry while adhering to the highest ethical standards.
312	921	COLORADO AVIATION BUSINESS	400.00	12.94%	51.76	0.00%	-	Excluded CO Expense
313	921	COLORADO BAR ASSOCIATION	5,736.35	12.91%	740.42	0.00%	-	Excluded CO Expense
314	921	COLORADO CLEANTECH INDUSTRIES ASSOCIATION	5,000.00	12.94%	646.96	0.00%	-	Excluded CO Expense
315	921	COLORADO DEFENSE LAWYERS ASSOCIATION	150.00	12.94%	19.41	0.00%	-	Excluded CO Expense
316	921	COLORADO EMERGENCY MANAGEMENT	45.00	12.87%	5.79	0.00%	-	Excluded CO Expense
317	921	COLORADO GOVERNMENT FINANCE OFFICERS ASSOCIATION	150.00	14.73%	22.10	0.00%	-	Excluded CO Expense
318	921	COLORADO SAFETY ASSOCIATION	4,830.00	14.33%	691.91	0.00%	-	Excluded CO Expense
319	921	COLORADO SECRETARY OF STATE	4,527.00	13.08%	592.08	0.00%	-	Excluded CO Expense
320	921	COLORADO SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	74.00	14.73%	10.90	0.00%	-	Excluded CO Expense
321	921	COLORADO WOMEN'S BAR ASSOCIATION	310.00	12.90%	40.00	0.00%	-	Excluded CO Expense
322	921	COMMERCIAL REAL ESTATE FOR WOMEN (CREW) NETWORK	5,000.00	14.63%	731.33	68.74%	502.72	Commercial Real Estate Women Network is a professional association for women in the real estate profession. There are various chapters of CREW throughout the United States which create programming focused on business networking, social and educational programs and the advancement of women in commercial real estate.

Southwestern Public Service Company
Summary of Professional Dues

Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested	Brief Purpose of Organization
323	921	COPYRIGHT OFFICE	38.48	12.89%	4.96	68.74%	3.41	The U.S. Copyright Office promotes creativity and free expression by administering the nation's copyright laws and by providing impartial expert advice on copyright law and policy for the benefit of all. As of late 2018, the Copyright Office has approximately 400 employees, the majority of whom examine and register hundreds of thousands of copyright claims in books, journals, music, movies, sound recordings, software, photographs, and other works of original authorship each year.
324	921	CORPORATE LEGAL OPERATIONS CONSORTIUM	195.00	12.91%	25.18	68.74%	17.31	CLOC is a consortium that offers access to education, research, professional development, and networking resources for the legal operations profession and the corporate legal services industry.
325	921	DAMA INTERNATIONAL	145.00	12.92%	18.73	68.74%	12.88	DAMA International is a not-for-profit, vendor-independent, global association of technical and business professionals dedicated to advancing the concepts and practices of information and data management. DAMA International's purpose is to promote the understanding, development, and practice of managing data and information as key enterprise assets to the support the organization.
326	921	DENVER METRO CHAMBER LEADERSHIP FOUNDATION	60.00	12.98%	7.79	0.00%	-	<i>Exclude CO Expense</i>
327	921	DISABILITY MANAGEMENT EMPLOYER COALITION	630.00	14.30%	90.09	68.74%	61.93	The Disability Management Employer Coalition (DMEC) is committed to providing focused education for absence management professionals. From face-to-face conferences to helpful tools and resources, we give you what you need to reduce costs, minimize lost work time, and increase staff productivity.
328	921	DISASTER RECOVERY INSTITUTE INTERNATIONAL	1,400.00	12.97%	181.52	68.74%	124.78	DRI International is the non-profit that helps organizations prepare for and recover from disasters. We achieve this through education, accreditation, and thought leadership in business continuity and related fields. DRI International strives for a more resilient world.
329	921	DISTRICT OF COLUMBIA BAR	(3,989.00)	12.87%	(513.36)	68.74%	(352.88)	The D.C. Bar is the largest unified bar in the United States, providing the oversight structure needed to maintain the profession's ethical standards and Rules of Professional Conduct. Its membership is diverse with about 100,000 members in all 50 states and more than 80 countries. At the core of the Bar's mission is the charge to not only assist members but to protect the public; it shapes the way the organization conducts its business and activities.
330	921	ENERGY BAR ASSOCIATION	2,130.00	14.00%	298.12	68.74%	204.93	The mission of EBA is to promote the professional excellence and ethical integrity of its members in the practice, administration, and development of energy laws, regulations, and policies by providing superior educational programming, networking opportunities, and information resources.
331	921	ETHISPHERE LLC	20,397.50	12.94%	2,638.63	68.74%	1,813.79	The Ellispheer® Institute is the global leader in defining and advancing the standards of ethical business practices that fuel corporate character, marketplace trust, and business success. Ellispheer has deep expertise in measuring and defining core ethics standards using data-driven insights from our Ethics Quotient, and works with the world's largest companies to enhance culture capital with the insights from our culture assessment data set, which is grounded in our 8 Pillars of Ethical Culture.
332	921	EXECUTIVE PRESS	5,005.00	12.91%	646.23	0.00%	-	<i>Exclude Expense</i>
333	921	GARTNER	33,372.00	12.87%	4,295.28	68.74%	2,952.58	Gartner, Inc. officially known as Gartner, is a global research and advisory firm providing information, advice, and tools for leaders in IT, finance, HR, customer service and support, communications, legal and compliance, marketing, sales, and supply chain functions.
334	921	GLOBAL ASSOCIATION OF RISK MANAGEMENT PROFESSIONAL	1,650.00	14.73%	243.04	68.74%	167.07	Global Association of Risk Management Professional to be the leading professional association for risk managers, dedicated to the advancement of the risk profession through education, research and the promotion of best practices globally.

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Summary of Professional Dues

Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested	Brief Purpose of Organization
335	921	GULF COAST POWER ASSOCIATION	2,500.00	82.57%	2,064.35	68.74%	1,419.03	Since 1983, Gulf Coast Power Association (GCPA) has served Texas and the Gulf Coast as a regional electric power trade organization dedicated to promoting an improved understanding of the issues and opportunities impacting contemporary power markets.
336	921	HALE VIDEO	(155.00)	100.00%	(155.00)	0.00%	-	<i>Exclude Expense</i>
337	921	HR CERTIFICATION INSTITUTE	338.00	14.50%	49.00	68.74%	33.68	The HR Certification Institute ("HRCI") is the premier credentialing organization for the human resources profession. For over 45 years, HRCI has set the global standard for HR expertise and excellence through its commitment to the development and advancement of businesspeople in the people business. HRCI develops and offers world-class learning, as well as the administration of eight global certifications and is dedicated to helping professionals achieve new competencies that drive business results.
338	921	IBI GROUP	598.00	13.11%	78.42	0.00%	-	Exclude Expense
339	921	IDENTOGO	78.20	12.92%	10.10	68.74%	6.94	Identogo by IDEMIA provides a wide range of identity-related services with our primary service being the secure capture and transmission of electronic fingerprints for employment, certification, licensing and other verification purposes — in professional and convenient locations.
340	921	INDEPENDENT EDUCATIONAL CONSULTANTS ASSOCIATION	575.00	14.73%	84.70	68.74%	58.22	The Independent Educational Consultants Association is a professional organization for educational consultants. The Independent Educational Consultants Association is the international, professional organization representing school and college admission counselors working in private practice.
341	921	INDUSTRIAL ASSET MANAGEMENT COUNCIL	2,495.00	10.07%	251.21	68.74%	172.68	Founded in the summer of 22 by Atlanta-based Conway Inc. and its founder McKinley Conway, IAMC has grown into a highly influential professional association of more than 6 dues-paying members. IAMC is the leading trade association for corporate real estate executives focused on the needs of an industrial portfolio.
342	921	INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION	3,170.00	12.93%	409.76	68.74%	281.67	As an independent, nonprofit, global association, ISACA engages in the development, adoption and use of globally accepted, industry-leading knowledge and practices for information systems.
343	921	INFORMATION SYSTEMS SECURITY ASSOCIATION	115.00	12.94%	14.88	68.74%	10.23	ISSA is a not-for-profit, international organizations of information security professionals and practitioners. It provides educational forums, publications, and peer interaction opportunities that enhance the knowledge, skill, and professional growth of its members.
344	921	INSIGHTS ASSOCIATION	1,400.00	14.42%	201.91	68.74%	138.79	The Insights Association strives to effectively represent, advance, and grow the research profession and industry. Specifically, the organization provides government advocacy through legislative, regulatory and judicial means.
345	921	INSTITUTE FOR PROFESSIONAL DEVELOPMENT	2,000.00	14.68%	293.57	68.74%	201.80	The Institute for Professional Development (IPD) brings decades of experience in transformational leadership, strategy, educational science and sociology. A cohort of seasoned coaches, professors and consultants, IPD works to find collective solutions and measurable outcomes for individuals and the organizations they work for.
346	921	INSTITUTE FOR WORKPLACE EQUALITY	5,500.00	13.61%	748.56	68.74%	514.56	The Institute for Workplace Equality is a national nonprofit employer association based in Washington, DC. The Institute trains and educates federal contractors in understanding and complying with their affirmative action and equal employment opportunity obligations.
347	921	INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS	977.50	54.60%	533.72	68.74%	366.88	IEEE is the world's largest professional association dedicated to advancing technological innovation and excellence for the benefit of humanity. IEEE and its members inspire a global community through IEEE's highly cited publications, conferences, technology standards, and professional and educational activities.

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Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested	Brief Purpose of Organization
348	921	INSTITUTE OF MANAGEMENT ACCOUNTANTS	260.00	12.91%	33.57	68.74%	23.08	IMA is a worldwide association of accountants and financial professionals in business. Founded in 1919, they are one of the largest and most respected associations focused exclusively on advancing the management accounting profession.
349	921	INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATORS	474.25	100.00%	474.25	68.70%	325.81	The International Association of Arson Investigators is a professional association of individuals who conduct fire investigations. The IAAI provides resources for training, research, and technology for fire investigators around the world.
350	921	INTERNATIONAL ASSOCIATION OF PRIVACY PROFESSIONALS	940.00	12.89%	121.19	68.70%	83.26	The International Association of Privacy Professionals (IAPP) is a resource for professionals who want to develop and advance their careers by helping their organizations successfully manage these risks and protect their data.
351	921	INTERNATIONAL FACILITY MANAGEMENT ASSOCIATION	8,204.00	1.51%	123.76	68.74%	85.07	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
352	921	ISOC2	1,500.00	12.91%	193.61	0.00%	-	(ISOC) ² is an international, nonprofit membership association for information security leaders like you. We're committed to helping our members learn, grow and thrive.
353	921	LABOR AND EMPLOYMENT RELATIONS ASSOCIATION	100.00	14.67%	14.67	68.74%	10.08	The Labor and Employment Relations Association (LERA) is the singular organization in the country where professionals interested in all aspects of labor and employment relations network to share ideas and learn about new developments, issues and practices in the field. Founded in 1947 as the Industrial Relations Research Association (IRRA), the National LERA provides a unique forum where the views of representatives of labor, management, government and academics, advocates and neutrals are welcome.
354	921	LINKEDIN	0.00	14.00%	-	0.00%	-	Excluded Expense
355	921	MARYLAND STATE BAR ASSOCIATION	175.00	12.87%	22.52	0.00%	-	Excluded Expense
356	921	MINNESOTA BOARD OF AELSLAGID	642.50	8.34%	53.61	0.00%	-	Excluded MN Expense
357	921	MINNESOTA BUSINESS AVIATION ASSOCIATION	1,500.00	12.94%	194.09	0.00%	-	Excluded MN Expense
358	921	MINNESOTA CENTER FOR FISCAL EXCELLENCE	-	0.00%	-	0.00%	-	Excluded MN Expense
359	921	MINNESOTA CLE	-	0.00%	-	0.00%	-	Excluded MN Expense
360	921	MINNESOTA PARALEGAL ASSOCIATION	99.00	12.94%	12.81	0.00%	-	Excluded MN Expense
361	921	MINNESOTA SAFETY COUNCIL	21,238.00	12.91%	2,742.19	0.00%	-	Excluded MN Expense
362	921	MINNESOTA SOCIETY OF CPAS	1,180.90	13.33%	157.40	0.00%	-	Excluded MN Expense
363	921	MINNESOTA STATE BAR	11,245.82	13.00%	1,462.51	0.00%	-	Excluded MN Expense
364	921	MINNESOTA WOMEN LAWYERS INC	175.00	12.94%	22.64	0.00%	-	Excluded MN Expense
365	921	MN DEPARTMENT OF ACCOUNTANCY	150.00	12.91%	19.37	0.00%	-	Excluded MN Expense

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Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
366	921	NATIONAL ASSOCIATION FOR BILINGUAL EDUCATION	810.00	14.73%	119.31	68.74%	82.01	Since 1975, the National Association for Bilingual Education (NABE) has been a non-profit membership organization that works to advocate for educational equity and academic excellence for bilingual/multilingual students in a global society.
367	921	NATIONAL ASSOCIATION OF FIRE INVESTIGATORS	57.75	100.00%	57.75	68.74%	39.70	The National Association of Fire Investigators is a professional association of people who investigate cases of fire and arson.
368	921	NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY	795.00	14.73%	117.10	68.74%	80.49	The Board of Accountancy provides assurance to the public that the CPA profession operates at the highest level of professional competence through: •Verification of education and experience credentials Monitoring the requirements for continuing education & investigation of consumer complaints.
369	921	NATIONAL ASSOCIATION OF STOCK PLAN PROFESSIONALS	1,380.00	12.91%	178.18	68.74%	122.48	The NASPP is the leading membership association devoted to meeting the needs of stock plan professionals. We have nearly 6, members whose responsibilities relate, directly or indirectly, to stock plan design and administration, including compensation and human resources professionals, stock plan administrators, securities and tax attorneys, accountants, compensation consultants, corporate secretaries, transfer agents, stock brokers, and software vendors.
370	921	NATIONAL BLACK MBA ASSOCIATION	200.00	12.94%	25.88	68.74%	17.79	The National Black MBA Association® is the premier business organization serving Black professionals. The mission of the National Black MBA Association® is to lead in the creation of educational, wealth building, and growth opportunities for those historically underrepresented throughout their careers as students, entrepreneurs and professionals.
371	921	NATIONAL BUSINESS AVIATION ASSOCIATION	1,025.00	12.87%	131.93	0.00%	-	Excluded Expense
372	921	NATIONAL CONFERENCE OF STATE LEGISLATURES	25.00	12.92%	3.23	0.00%	-	Excluded Expense
373	921	NATIONAL INVESTOR RELATIONS INSTITUTE	1,620.00	12.92%	209.38	68.74%	143.93	Founded in 1969, NRI is the professional association of corporate officers and investor relations consultants responsible for communication among corporate management, shareholders, securities analysts and other financial community constituents.
374	921	NATIONAL SOCIETY OF BLACK ENGINEERS	50.00	12.88%	6.44	68.74%	4.43	NSBE is one of the largest student-governed organization based in the United States. It is a non-profit organization founded in 1975, which supports and promotes the aspirations of collegiate and pre-collegiate students and technical professionals in engineering and technology. NSBE's mission is "to increase the number of culturally responsible Black Engineers who excel academically, success professionally and positively impact the community."
375	921	NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS	598.00	100.00%	598.00	68.74%	411.07	In 1934, a group of professional engineers met in New York City to establish an organization dedicated to the non-technical concerns of licensed professional engineers. The National Society of Professional Engineers stands today as the only national organization committed to addressing the professional concerns of licensed PEs across all disciplines.
376	921	NEW MEXICO CATTLE GROWERS ASSOCIATION	75.00	100.00%	75.00	0.00%	-	Exclude NM Expense
377	921	NEW MEXICO STATE BAR	2,825.80	12.92%	365.12	0.00%	-	Exclude NM Expense
378	921	NNA SERVICES LLC	198.00	100.00%	198.00	68.74%	136.11	The National Notary Association is committed to serving and educating Notaries throughout the U.S. For more Than 57 years, and as the foremost authority on the American Notary office
379	921	NORTH DAKOTA STATE BOARD OF EXAMINERS	380.00	12.98%	49.34	0.00%	-	Exclude ND Expense
380	921	OPEN COMPLIANCE AND ETHICS GROUP	399.00	5.43%	21.68	68.74%	14.90	Open Compliance and Ethics Group developed education and certification programs to give professionals education on governance, strategy, performance management, risk management, compliance management, internal audit and other departments.

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Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
381	921	PANHANDLE HUMAN RESOURCES ASSOCIATION	50.00	12.98%	6.49	100.00%	6.49	The Panhandle Human Resources Association supports and connects Human resource professionals in and around the Amarillo area. By providing valuable resources we hope to ensure that HR professionals are equipped with the necessary knowledge to be successful in their career. PHRA is an organization dedicated to professional growth.
382	921	PROJECT MANAGEMENT INSTITUTE	3,150.16	16.47%	518.75	68.74%	356.59	The Project Management Institute is a US nonprofit professional organization for project management. The PMI provides services including the development of standards, research, education, publication, networking-opportunities in local chapters, hosting conferences and training seminars, and providing accreditation in project management.
383	921	ROCKY MOUNTAIN PARALEGAL ASSOCIATION	255.00	12.92%	32.94	0.00%	-	<i>Exclude Expense</i>
384	921	SANDER RESOURCES LLC	10,000.00	6.95%	695.00	68.74%	477.74	Sander Resources LLC assists with the adoption of policy initiatives within regulatory agencies and its implementation by companies who must meet the requirements.
385	921	SANS INSTITUTE	858.00	12.91%	110.73	68.74%	76.12	The SANS Institute is a private U.S. for-profit company founded in 1989 that specializes in information security, cybersecurity training, and selling certificates. Topics available for training include cyber and network defenses, penetration testing, incident response, digital forensics, and auditing.
386	921	SCRUM ALLIANCE	100.00	13.11%	13.11	0.00%	-	<i>Exclude Expense</i>
387	921	SHAREHOLDER SERVICES ASSOCIATION	625.00	12.87%	80.44	68.74%	55.29	The Shareholder Services Association is a nationwide network of shareholder services industry professionals. Our diverse membership includes corporations of all sizes, transfer agents and a wide variety of specialized service providers. Since its start in 1946 as the Corporate Transfer Agents Association, SSA has offered education and networking opportunities to help industry rookies, seasoned veterans and professionals who have multiple responsibilities succeed.
388	921	SOCIETY FOR HUMAN RESOURCE MANAGEMENT	2,476.00	21.70%	537.34	68.74%	369.37	The Society for Human Resource Management is a professional human resources membership association headquartered in Alexandria, Virginia. SHRM promotes the role of HR as a profession and provides education, certification, and networking to its members, while lobbying Congress on issues pertinent to labor management.
389	921	SOCIETY OF CORPORATE COMPLIANCE AND ETHICS	1,530.00	17.31%	264.83	68.74%	182.04	The Society of Corporate Compliance and Ethics is a nonprofit, individual membership association which provides resources for ethics and compliance professionals from various industries. SCCCE supports the compliance and ethics profession with educational opportunities, certification, networking, and other resources you won't find anywhere else.
390	921	SOCIETY OF CORPORATE SECRETARIES & GOVERNANCE PROFESSIONALS	2,516.55	12.94%	325.63	68.74%	223.84	Founded in 1946, the Society for Corporate Governance, Inc. (the "Society") is a non-profit organization (Section 501(c)(6)) comprised principally of corporate secretaries and business executives in governance, ethics and compliance functions at public, private and not-for-profit organizations. Members are responsible for supporting their board of directors and executive management in matters such as board practices, compliance, regulation and legal matters, shareholder relations and subsidiary management.
391	921	STATE BAR OF MICHIGAN	315.00	12.93%	40.74	0.00%	-	<i>Exclude MI Expense</i>
392	921	STATE BAR OF TEXAS	2,495.00	13.95%	348.07	100.00%	348.07	The State Bar of Texas is responsible for assisting the Texas Supreme Court in overseeing all attorneys licensed to practice law in Texas.
393	921	STATE BAR OF WISCONSIN	3,263.50	12.88%	420.36	0.00%	-	<i>Exclude WI Expense</i>
394	921	SUPREME COURT OFFICE OF ATTORNEY REGISTRATION	5,549.00	12.91%	716.51	0.00%	-	<i>Exclude Expense</i>
395	921	SURVEY MONKEY	(384.00)	-2.73%	10.50	0.00%	-	<i>Exclude Expense</i>
396	921	TAX EXECUTIVES INSTITUTE	800.00	14.05%	112.37	68.74%	77.24	Tax Executives Institute, Inc. is the preeminent, global association of in-house tax professionals. TEI's members are business executives responsible for the tax affairs of their employers in an executive, administrative, or managerial capacity. TEI serves its members and advances the profession by education, networking, and advocacy throughout the world.

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Line No.	FERC ACCT	Description	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
397	921	TELLY AWARDS	155.00	100.00%	155.00	0.00%	-	<i>Excluded Expense</i>
398	921	TENTH CIRCUIT COURT OF APPEALS	225.00	12.91%	29.05	68.74%	19.97	The federal courts of appeals are the intermediate appellate courts between the district (trial) courts and the Supreme Court of the United States. The territorial jurisdiction of the Tenth Circuit includes the six states of Oklahoma, Kansas, New Mexico, Colorado, Wyoming, and Utah, plus those portions of the Yellowstone National Park extending into Montana and Idaho.
399	921	TEXAS BOARD OF PROFESSIONAL ENGINEERS	40.00	100.00%	40.00	68.74%	27.50	The Board's role in the protection of the public is to license qualified engineers, enforce the Texas Engineering Practice Act, and to regulate the practice of professional engineering in Texas. Currently, more than 49, licensed engineers offer engineering services in 27 engineering disciplines. The Board handles over 75 enforcement cases per year, and provides a system of rules and regulations for the ethical and acceptable practice of professional engineering.
400	921	TEXAS ETHICS COMMISSION	767.13	100.00%	767.13	68.74%	527.33	The Texas Ethics Commission was established in 1991 to "provide guidance on various public ethics laws" within the state of Texas.
401	921	TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY	75.00	100.00%	75.00	68.74%	51.56	The Texas State Board of Public Accountancy ensures that persons issued certificates as certified public accountants possess the necessary education, skills, and capabilities and that they perform competently in the profession of public accountancy.
402	921	THE BUSINESS CONTINUITY INSTITUTE	334.00	12.87%	42.99	68.74%	29.55	The mission of BCPA is to provide a professional and educational environment for the exchange of experience, dissemination of information, professional growth, and for added value of mutual interest to the membership.
403	921	THE COLORADO PLEDGE	500.00	12.91%	64.56	0.00%	-	<i>Excluded CO Expense</i>
404	921	THE INSTITUTE OF INTERNAL AUDITORS	16,497.50	13.95%	2,301.32	68.74%	1,581.93	The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator.
405	921	TOASTMASTERS INTERNATIONAL	86.00	9.01%	7.75	0.00%	-	<i>Excluded MN Expense</i>
406	921	TWIN CITIES COMPENSATION NETWORK	675.00	14.52%	98.01	0.00%	-	<i>Excluded MN Expense</i>
407	921	UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MINNESOTA	40.00	12.88%	5.15	0.00%	-	<i>Excluded MN Expense</i>
408	921	UNITED STATES SOCIETY ON DAMS	750.00	14.30%	107.25	0.00%	-	<i>Excluded Expense</i>
409	921	UPPER MIDWEST AUTOMATED CLEARING HOUSE ASSOCIATION	300.00	12.98%	38.95	0.00%	-	<i>Excluded Expense</i>
410	921	US GREEN BUILDING COUNCIL	109.00	4.10%	4.47	68.74%	3.07	The U.S. Green Building Council, co-founded by Mike Italiano, David Gottfried and Rick Fedrizzi in 1993, is a private 5013, membership-based non-profit organization that promotes sustainability in building design, construction, and operation.
411	921	UTILITY SAFETY & OPS LEADERSHIP NETWORK	145.00	14.32%	20.77	68.74%	14.28	The Utility Safety & Ops Leadership Network is a 501(c)6 non-profit corporation. ... USOLN members work for investor-owned utilities, electric cooperatives, municipal utilities and contractors providing services to the utility industry. The USOLN offers support and access to utility industry experts throughout the year.
412	921	VIRGINIA BOARD OF ACCOUNTANCY	60.00	12.87%	7.72	0.00%	-	<i>Excluded Expense</i>
413	921	WESTERN STATES ASSOCIATION OF TAX REPRESENTATIVES	50.00	14.62%	7.31	68.74%	5.02	The Western States Association of Tax Representatives (WSATR) was organized to facilitate the exchange and dissemination of information, ideas and experiences in the field of ad valorem taxation. ... Promote and encourage just, fair, impartial and equitable taxation practices.
414	921	WISCONSIN COURT SYSTEM	101.50	12.91%	13.10	0.00%	-	<i>Excluded Expense</i>
415	921	WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES	68.00	13.15%	8.94	0.00%	-	<i>Excluded Expense</i>
416	921	WORLD AT WORK	1,580.00	14.67%	231.81	68.74%	159.35	World atWork is a global association for human resources management professionals and business leaders focused on attracting, motivating, and retaining employees.

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417	921	ASSOCIATION OF ENERGY ENGINEERS	1,380.00	10.30%	142.09	68.74%	97.67	The Association of Energy Engineers, founded in 1977, is a nonprofit professional society of over 16, members in 9 countries. AEE offers a full array of informational outreach programs including seminars, conferences, journals, books, and certification programs.
418	921	THE EXECUTIVE LEADERSHIP COUNCIL	6,500.00	12.91%	839.26	68.74%	576.91	The Executive Leadership Council (ELC) is a national organization comprising current and former Black CEOs and senior executives at Fortune 1000 and Global 500 companies. For more than three decades, The ELC has worked to build an inclusive business leadership pipeline.
419	921	NATIONAL FIRE PROTECTION ASSOCIATION	175.00	1.25%	2.18	68.74%	1.50	The National Fire Protection Association is a United States trade association, albeit with some international members, that creates and maintains private, copyrighted, standards and codes for usage and adoption by local governments.
420	921	INSTITUTE OF CERTIFIED RECORDS MANAGERS	200.00	12.99%	25.97	68.74%	17.85	The primary mission of the ICRM is to develop and administer the professional certification of Records and Information Managers including the relevant examinations and certification maintenance program. The ICRM serves as the certifying body for records and information management (RIM) professionals and the Nuclear Information and Records Management Association (NIRMA).
421	921	INTERNATIONAL COUNCIL OF ELECTRONIC COMMERCE CONSULTANTS	80.00	12.90%	10.32	68.74%	7.09	The primary mission of the ICRM is to develop and administer the professional certification of Records and Information Managers including the relevant examinations and certification maintenance program. The ICRM serves as the certifying body for records and information management (RIM) professionals and the Nuclear Information and Records Management Association (NIRMA).
422	921	AMERICAN PAYROLL ASSOCIATION	258.00	14.67%	37.85	68.74%	26.02	The American Payroll Association is a professional association for individuals responsible for processing company payrolls. The Association conducts payroll training courses and seminars on a yearly basis and publishes a library of payroll resource texts and newsletters.
423	921	GREATER MINNEAPOLIS BUILDING OWNERS & MANAGERS ASSOCIATION	1,485.00	1.25%	18.53	0.00%	-	Exclude MN Expense
424	921	IFMA UTILITIES COUNCIL	107.72	1.24%	1.34	68.74%	0.92	Founded in 1980, IFMA is the world's largest and most widely recognized international association for facility management professionals, supporting 24,000 members in 100+ countries.
425	921	MASSACHUSETTS BOARD OF BAR EXAMINERS	310.76	12.94%	40.21	0.00%	-	Exclude MA Expense
426	921	MINNESOTA ASSOCIATION FOR FINANCIAL PROFESSIONALS	350.00	12.94%	45.29	0.00%	-	Exclude MN Expense
427	921	MN BOARD OF ACCOUNTANCY	100.00	12.94%	12.94	0.00%	-	Exclude MN Expense
428	921	SOUTH DAKOTA CPA SOCIETY	112.50	12.94%	14.56	0.00%	-	Exclude SD Expense
429	921	ST CLOUD STATE EMPLOYER ADVISORY COUNCIL	500.00	14.67%	73.35	0.00%	-	Exclude Expense
430	921	STATE OF COLORADO SUPREME COURT	1,300.00	12.95%	168.34	0.00%	-	Exclude CO Expense
431		Total Professional Dues	1,153,681.59		200,362.04		124,600.03	
					G-14.3		G-14.3	

Southwestern Public Service Company
Summary of Social, Recreational, Fraternal or Religious Expenses

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
1	426.5	AMARILLO CLUB	\$ 9,524	100.00%	\$ 9,524	0%	-	<i>Exclude Expense</i>
2	426.5	AMARILLO JUNIOR LEAGUE	300	100.00%	300	100%	300	The Junior League of Amarillo is an organization of women committed to promoting volunteerism, developing the potential of women, and improving communities through the effective action and leadership of trained volunteers.
3	426.5	AMAZON.COM	14	100.00%	14	100%	14	Supply sponsorship
4	426.5	AUSTIN CLUB	1,670	100.00%	1,670	0%	-	<i>Exclude Expense</i>
5	426.4	CAPITOL HILL CLUB	6,786	13.00%	882	0%	-	<i>Exclude Lobbying Expense</i>
6	426.5	CLOVIS ROTARY	265	100.00%	265	0%	-	<i>Exclude NM Expense</i>
7	426.5	CLUBCORP	4,752	100.00%	4,752	0%	-	<i>Exclude Expense</i>
8	426.4	DEMOCRATIC GOVERNORS ASSOCIATION	100,000	12.95%	12,954	0%	-	<i>Exclude Lobbying Expense</i>
9	426.4	DEMOCRATIC LEGISLATIVE	25,000	12.95%	3,238	0%	-	<i>Exclude Lobbying Expense</i>
10	426.5	DENVER CITY ROTARY CLUB	600	100.00%	600	100%	600	The Rotary International is to provide service to others, promote integrity, and advance world understanding, goodwill, and peace through its fellowship of business, professional, and community leaders.
11	426.5	DOWNTOWN KIWANIS CLUB	100	100.00%	100	100%	100	The Kiwanis Club is a global community of clubs, members and partners dedicated to improving the lives of children and serving their needs by fighting hunger, improving literacy, and offering guidance.
12	426.5	HARRINGTON CANCER AND HEALTH FOUNDATION	-	0.00%	-	0%	-	<i>Exclude Expense</i>
13	426.5	HOBBS COUNTRY CLUB	4,225	100.00%	4,225	0%	-	<i>Exclude NM Expense</i>
14	426.5	KIWANIS CLUB OF PLAINVIEW	540	100.00%	540	100%	540	The Kiwanis Club is a global community of clubs, members and partners dedicated to improving the lives of children and serving their needs by fighting hunger, improving literacy, and offering guidance.
15	426.5	LEAGUE OF UNITED LATIN AMERICAN CITIZENS	100	100.00%	100	0%	-	<i>Exclude Expense</i>
16	426.4	MEXICAN AMERICAN LEGISLATIVE CAUCUS	2,000	100.00%	2,000	69%	1,375	The Mexican American Legislative Caucus is a 501 non-profit, non-partisan organization composed of members of the Texas House of Representatives committed to addressing issues of particular importance to Latinos across the state
17	426.4	MN STATE SOCIETY	3,000	12.98%	389	0%	-	<i>Exclude MN Expense</i>
18	426.5	NEW MEXICO AMIGOS	1,382	100.00%	1,382	0%	-	<i>Exclude NM Expense</i>
19	426.5	NEW MEXICO HOSPITALITY ASSOCIATION	-	0.00%	-	0%	-	<i>Exclude Expense</i>
20	426.5	PLAINS COTTON GROWERS INC	100	100.00%	100	100%	100	Organized in 1956 by cotton producers from across the High Plains production region, PCG is a non-profit producer organization composed of cotton producers from the Texas High Plains.
21	426.5	PLAINVIEW COUNTRY CLUB	2,993	100.00%	2,993	0%	-	It was September 24, 1924 when 30 men met to discuss plans for buying land for the purpose of establishing a country club. This club was to have fishing, golf and boating for the enjoyment of those who lived in the northeastern part of Nebraska.
22	426.5	PLAINVIEW LIONS CLUB	1,179	100.00%	1,179	100%	1,179	Plainview Lions supports local causes such as the Salvation Army, Compassionate Care, Crisis Center of the South Plains, Humane Society, Youth Summer Baseball, Tiger League football, and several Youth Scholarships.
23	426.4	REPUBLICAN GOVERNORS ASSOCIATION	100,000	12.95%	12,954	0%	-	<i>Exclude Lobbying Expense</i>
24	426.4	REPUBLICAN STATE LEADERSHIP COMMITTEE	25,000	12.95%	3,238	0%	-	<i>Exclude Lobbying Expense</i>
25	426.5	ROSSELL COUNTRY CLUB	4,353	100.00%	4,353	0%	-	<i>Exclude NM Expense</i>
26	426.5	ROTARY CLUB OF AMARILLO	328	100.00%	328	100%	328	Our multidisciplinary perspective helps us see challenges in unique ways. We apply leadership and expertise to social issues. We act responsibly, our passion and perseverance create lasting change.

Southwestern Public Service Company
Summary of Social, Recreational, Fraternal or Religious Expenses

Line No.	FERC ACCT	Organization	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount	Brief Purpose of Organization
27	426.5	SLATON RAILROAD HERITAGE	40	100.00%	40	100%	40	The Slaton Railroad Heritage Association is a non-profit organization formed in 1990 to preserve, and develop for reuse, the Slaton Harvey House.
28	426.5	SOUTHWEST AMBUCS	500	100.00%	500	100%	500	Southwest AMBUCS is the Amarillo, Texas area chapter of National AMBUCS™, Inc. AMBUCS is a non-profit service organization consisting of a diverse group of men and women who are dedicated to creating mobility and independence for people with disabilities.
29	426.4	TEXAS HOUSE REPUBLICAN CAUCUS	3,000	100.00%	3,000	100%	3,000	The caucus focuses on promoting policy that supports faith, family, freedom, and fiscal responsibility
30	426.4	TEXAS LEGISLATIVE STUDY GROUP CAUCUS	1,000	100.00%	1,000	100%	1,000	The Texas Legislative Group is a non-partisan caucus that focuses on developing mainstream solutions and advancing sound public policy that benefits all Texans and originated 25 years ago
31	426.5	TEXAS STATE SOCIETY	2,500	12.98%	325	100%	325	Texas State Society to foster and encourage a fraternal spirit among the Texans at the National Capital, to render assistance when necessary to all sons and daughters of the Lone Star State, and to increase their patriotic love for Texas and the American Nation.
32	426.5	TEXAS TECH ALUMNI ASSOCIATION	200	100.00%	200	100%	200	Alumni association of graduates of Texas Tech University.
33	426.5	TOASTMASTERS INTERNATIONAL	50	22.96%	11	0%	-	Exclude Expense
34		Total Social, Recreational, Fraternal or Religious Expenses	\$ 301,502		\$ 73,157		\$ 9,600	G-U4.3, G-5

Southwestern Public Service Company
Summary of Membership Dues Expense

Line No.	FERC Account	Organization	Total Amount	Allocation to SPS	Update Test Year Amount to SPS	Allocation to Texas	Total Requested Texas Amount
1			\$ -		\$ -		\$ -
2		Total Political Organizations Expenses	\$ -		\$ -		\$ -
					G-U4.3		G-U4.3

*Southwestern Public Service Company is not including these costs in its cost of service.

Southwestern Public Service Company

Summary of Updated Test Year Expense by Affiliate
January 1, 2020 through December 31, 2020

Line No.	FERC Account	Affiliate	Class	Amount
1	408.1	Northern States Power - MN	Property Services	\$ 10.42
2	506	Northern States Power - MN	ES Engineering & Construction	7.12
3	506	Northern States Power - MN	Property Services	120.48
4	506	Northern States Power - MN	Transmission & Substations	0.01
5	507	Northern States Power - MN	Property Services	8.33
6	512	Northern States Power - MN	ES Engineering & Construction	275.73
7	512	Northern States Power - MN	ES VP Operations	289.08
8	512	Northern States Power - MN	Gas Operations	139.69
9	512	Northern States Power - MN	Transmission & Substations	555.67
10	512	Northern States Power - MN	VP Distribution Operations	1,472.73
11	513	Northern States Power - MN	VP Distribution Operations	121.15
12	514	Northern States Power - MN	ES Engineering & Construction	913.55
13	514	Northern States Power - MN	ES VP Operations	46.18
14	514	Northern States Power - MN	VP Distribution Operations	118.56
15	566	Northern States Power - MN	ES Engineering & Construction	0.37
16	566	Northern States Power - MN	Property Services	9.22
17	567	Northern States Power - MN	Property Services	0.58
18	580	Northern States Power - MN	Transmission & Substations	1,663.04
19	583	Northern States Power - MN	VP Distribution Operations	37.67
20	585	Northern States Power - MN	ES VP Operations	150.33
21	585	Northern States Power - MN	Gas Operations	269.36
22	585	Northern States Power - MN	VP Distribution Operations	1,151.51
23	586	Northern States Power - MN	ES Engineering & Construction	596.41
24	586	Northern States Power - MN	ES VP Operations	145.82
25	586	Northern States Power - MN	Gas Operations	646.78
26	586	Northern States Power - MN	VP Distribution Operations	1,631.66
27	588	Northern States Power - MN	Distribution Business Operations	0.03
28	588	Northern States Power - MN	ES Engineering & Construction	20.28
29	588	Northern States Power - MN	Property Services	235.26
30	589	Northern States Power - MN	Property Services	18.91
31	592	Northern States Power - MN	VP Distribution Operations	3,047.20
32	593	Northern States Power - MN	ES VP Operations	61.92
33	593	Northern States Power - MN	Gas Operations	463.94
34	593	Northern States Power - MN	Supply Chain	263.98
35	593	Northern States Power - MN	Transmission & Substations	3,071.90
36	593	Northern States Power - MN	VP Distribution Operations	3,036.98
37	903	Northern States Power - MN	Gas Operations	65.77
38	903	Northern States Power - MN	Supply Chain	125.00
39	903	Northern States Power - MN	VP Distribution Operations	22.09
40	905	Northern States Power - MN	ES Engineering & Construction	0.09
41	905	Northern States Power - MN	Property Services	0.94
42	920	Northern States Power - MN	ES Engineering & Construction	0.21
43	920	Northern States Power - MN	Property Services	0.79
44	920	Northern States Power - MN	VP Distribution Operations	191.92
45	921	Northern States Power - MN	Property Services	1.76
46	923	Northern States Power - MN	Property Services	0.05
47	925	Northern States Power - MN	Property Services	1.27
48	926	Northern States Power - MN	Property Services	24.24
49	931	Northern States Power - MN	Property Services	0.30
50	408.1	Northern States Power - WI	Property Services	0.24
51	506	Northern States Power - WI	ES VP Operations	188.18
52	506	Northern States Power - WI	Property Services	16.79
53	507	Northern States Power - WI	Property Services	0.91

Southwestern Public Service Company

**Summary of Updated Test Year Expense by Affiliate
January 1, 2020 through December 31, 2020**

Line No.	FERC Account	Affiliate	Class	Amount
54	586	Northern States Power - WI	Gas Operations	20.54
55	586	Northern States Power - WI	VP Distribution Operations	71.83
56	588	Northern States Power - WI	ES VP Operations	1.58
57	588	Northern States Power - WI	Gas Operations	82.12
58	588	Northern States Power - WI	Property Services	39.04
59	589	Northern States Power - WI	Property Services	2.45
60	593	Northern States Power - WI	ES VP Operations	467.50
61	926	Northern States Power - WI	Property Services	1.01
62	408.1	Public Service Company of Co	Property Services	(0.19)
63	506	Public Service Company of Co	Property Services	1,359.12
64	507	Public Service Company of Co	Property Services	400.18
65	511	Public Service Company of Co	Gas Operations	1,887.79
66	511	Public Service Company of Co	VP Distribution Operations	2,629.46
67	512	Public Service Company of Co	ES VP Operations	50.47
68	512	Public Service Company of Co	Gas Operations	102.74
69	513	Public Service Company of Co	Gas Operations	32.91
70	513	Public Service Company of Co	Supply Chain	2,703.29
71	514	Public Service Company of Co	ES VP Operations	443.44
72	560	Public Service Company of Co	Transmission & Substations	176.63
73	562	Public Service Company of Co	Supply Chain	43.44
74	566	Public Service Company of Co	Property Services	8.41
75	567	Public Service Company of Co	Property Services	2.52
76	580	Public Service Company of Co	Distribution Business Operations	15.00
77	580	Public Service Company of Co	Distribution Electric Engineering	630.00
78	583	Public Service Company of Co	Supply Chain	112.66
79	585	Public Service Company of Co	Transmission & Substations	100.94
80	586	Public Service Company of Co	Distribution Business Operations	54.03
81	586	Public Service Company of Co	ES VP Operations	294.59
82	586	Public Service Company of Co	Gas Operations	950.23
83	586	Public Service Company of Co	Supply Chain	55.74
84	586	Public Service Company of Co	VP Distribution Operations	2,381.44
85	587	Public Service Company of Co	Gas Operations	226.95
86	588	Public Service Company of Co	Distribution Business Operations	23,311.56
87	588	Public Service Company of Co	Gas Operations	250.24
88	588	Public Service Company of Co	Property Services	492.28
89	589	Public Service Company of Co	Property Services	91.55
90	593	Public Service Company of Co	Distribution Business Operations	36.02
91	593	Public Service Company of Co	ES VP Operations	262.73
92	593	Public Service Company of Co	Gas Operations	1,718.86
93	593	Public Service Company of Co	Supply Chain	619.08
94	593	Public Service Company of Co	VP Distribution Operations	1,952.60
95	903	Public Service Company of Co	Gas Operations	299.82
96	903	Public Service Company of Co	VP Distribution Operations	314.25
97	905	Public Service Company of Co	Property Services	46.89
98	926	Public Service Company of Co	Property Services	(0.57)
99	931	Public Service Company of Co	Property Services	12.64
100	408.1	Xcel Energy Services Inc.	Business Systems	491.51
101	408.1	Xcel Energy Services Inc.	Corporate Other	18,626.56
102	408.1	Xcel Energy Services Inc.	Customer Care	1.62
103	408.1	Xcel Energy Services Inc.	Property Services	180.22
104	408.1	Xcel Energy Services Inc.	SS Company Benefits	3,563,085.56
105	408.1	Xcel Energy Services Inc.	Transmission & Substations	1,302.60
106	408.1	Xcel Energy Services Inc.	VP Distribution Operations	(101.17)

Southwestern Public Service Company

Summary of Updated Test Year Expense by Affiliate
January 1, 2020 through December 31, 2020

Line No.	FERC Account	Affiliate	Class	Amount
107	408.2	Xcel Energy Services Inc.	Property Services	0.01
108	408.2	Xcel Energy Services Inc.	SS Company Benefits	6,664.02
109	500	Xcel Energy Services Inc.	Enterprise Training	763.80
110	500	Xcel Energy Services Inc.	ES Business Operations	422,873.46
111	500	Xcel Energy Services Inc.	ES Engineering & Construction	479,067.06
112	500	Xcel Energy Services Inc.	ES Performance Optimization	753,505.39
113	500	Xcel Energy Services Inc.	ES VP Energy Supply	95,108.64
114	500	Xcel Energy Services Inc.	ES VP Operations	109,255.93
115	500	Xcel Energy Services Inc.	ES Wind	63,124.61
116	500	Xcel Energy Services Inc.	Property Services	10.99
117	500	Xcel Energy Services Inc.	SS Company Benefits	249,281.66
118	500	Xcel Energy Services Inc.	Supply Chain	537.22
119	501	Xcel Energy Services Inc.	Controller	4,470.92
120	501	Xcel Energy Services Inc.	ES Environmental	833,473.66
121	501	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	573,693.79
122	501	Xcel Energy Services Inc.	Property Services	9.31
123	501	Xcel Energy Services Inc.	SS Company Benefits	173,798.10
124	501	Xcel Energy Services Inc.	Supply Chain	736.19
125	502	Xcel Energy Services Inc.	ES Performance Optimization	306.26
126	502	Xcel Energy Services Inc.	Property Services	377.84
127	502	Xcel Energy Services Inc.	SS Company Benefits	1,177.65
128	502	Xcel Energy Services Inc.	Supply Chain	4,290.18
129	505	Xcel Energy Services Inc.	Property Services	187.55
130	505	Xcel Energy Services Inc.	SS Company Benefits	1,470.90
131	505	Xcel Energy Services Inc.	Supply Chain	5,601.04
132	506	Xcel Energy Services Inc.	Business Systems	649,476.40
133	506	Xcel Energy Services Inc.	Enterprise Training	391,552.77
134	506	Xcel Energy Services Inc.	ES Business Operations	20,687.90
135	506	Xcel Energy Services Inc.	ES Engineering & Construction	101,080.74
136	506	Xcel Energy Services Inc.	ES Environmental	1,459,831.02
137	506	Xcel Energy Services Inc.	ES Performance Optimization	189,778.83
138	506	Xcel Energy Services Inc.	ES VP Operations	27.87
139	506	Xcel Energy Services Inc.	Finance & Corporate Development	194,968.79
140	506	Xcel Energy Services Inc.	Property Services	891,360.17
141	506	Xcel Energy Services Inc.	SS Company Benefits	298,468.30
142	506	Xcel Energy Services Inc.	Supply Chain	14,408.61
143	507	Xcel Energy Services Inc.	ES VP Energy Supply	574.17
144	507	Xcel Energy Services Inc.	Property Services	3,177,694.67
145	507	Xcel Energy Services Inc.	Supply Chain	4.32
146	510	Xcel Energy Services Inc.	ES Engineering & Construction	129,565.39
147	510	Xcel Energy Services Inc.	ES Performance Optimization	47,096.05
148	510	Xcel Energy Services Inc.	Property Services	63.49
149	510	Xcel Energy Services Inc.	SS Company Benefits	11,373.50
150	510	Xcel Energy Services Inc.	Supply Chain	616.36
151	511	Xcel Energy Services Inc.	Property Services	1,086.59
152	511	Xcel Energy Services Inc.	SS Company Benefits	2,540.59
153	511	Xcel Energy Services Inc.	Supply Chain	9,290.67
154	512	Xcel Energy Services Inc.	ES Performance Optimization	718,989.77
155	512	Xcel Energy Services Inc.	ES VP Operations	93,075.84
156	512	Xcel Energy Services Inc.	Property Services	4,909.24
157	512	Xcel Energy Services Inc.	SS Company Benefits	94,226.92
158	512	Xcel Energy Services Inc.	Supply Chain	15,823.24
159	513	Xcel Energy Services Inc.	ES Performance Optimization	374,858.31

Southwestern Public Service Company

Summary of Updated Test Year Expense by Affiliate
January 1, 2020 through December 31, 2020

Line No.	FERC Account	Affiliate	Class	Amount
160	513	Xcel Energy Services Inc.	Property Services	2,103.34
161	513	Xcel Energy Services Inc.	SS Company Benefits	48,335.93
162	513	Xcel Energy Services Inc.	Supply Chain	11,242.99
163	514	Xcel Energy Services Inc.	ES Performance Optimization	1,768.59
164	514	Xcel Energy Services Inc.	Property Services	2,526.86
165	514	Xcel Energy Services Inc.	SS Company Benefits	3,678.65
166	514	Xcel Energy Services Inc.	Supply Chain	12,796.09
167	546	Xcel Energy Services Inc.	Enterprise Training	148.58
168	546	Xcel Energy Services Inc.	ES Business Operations	92,398.49
169	546	Xcel Energy Services Inc.	ES Engineering & Construction	52,712.24
170	546	Xcel Energy Services Inc.	ES Performance Optimization	165,480.71
171	546	Xcel Energy Services Inc.	ES VP Energy Supply	20,106.39
172	546	Xcel Energy Services Inc.	ES VP Operations	24,401.99
173	546	Xcel Energy Services Inc.	ES Wind	76,359.36
174	546	Xcel Energy Services Inc.	Property Services	0.94
175	546	Xcel Energy Services Inc.	SS Company Benefits	55,275.53
176	546	Xcel Energy Services Inc.	Supply Chain	277.85
177	548	Xcel Energy Services Inc.	Property Services	1.50
178	548	Xcel Energy Services Inc.	SS Company Benefits	1.69
179	548	Xcel Energy Services Inc.	Supply Chain	3.76
180	549	Xcel Energy Services Inc.	Business Systems	69,142.42
181	549	Xcel Energy Services Inc.	Enterprise Training	(168.81)
182	549	Xcel Energy Services Inc.	ES Business Operations	20,705.12
183	549	Xcel Energy Services Inc.	ES Environmental	154,561.10
184	549	Xcel Energy Services Inc.	ES Performance Optimization	10,964.33
185	549	Xcel Energy Services Inc.	ES VP Operations	3.07
186	549	Xcel Energy Services Inc.	ES Wind	3,567.03
187	549	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	58,474.87
188	549	Xcel Energy Services Inc.	Property Services	93,597.62
189	549	Xcel Energy Services Inc.	SS Company Benefits	47,556.34
190	549	Xcel Energy Services Inc.	Supply Chain	17,006.25
191	550	Xcel Energy Services Inc.	ES VP Energy Supply	83.93
192	550	Xcel Energy Services Inc.	Property Services	332,267.00
193	550	Xcel Energy Services Inc.	Supply Chain	0.51
194	551	Xcel Energy Services Inc.	ES Engineering & Construction	28,567.75
195	551	Xcel Energy Services Inc.	ES Performance Optimization	342,767.47
196	551	Xcel Energy Services Inc.	ES Wind	57,940.08
197	551	Xcel Energy Services Inc.	SS Company Benefits	47,483.30
198	552	Xcel Energy Services Inc.	Property Services	82.89
199	552	Xcel Energy Services Inc.	SS Company Benefits	136.39
200	552	Xcel Energy Services Inc.	Supply Chain	478.46
201	553	Xcel Energy Services Inc.	ES Engineering & Construction	1,186.27
202	553	Xcel Energy Services Inc.	ES Performance Optimization	388,299.62
203	553	Xcel Energy Services Inc.	Property Services	260.74
204	553	Xcel Energy Services Inc.	SS Company Benefits	40,473.50
205	553	Xcel Energy Services Inc.	Supply Chain	2,544.65
206	554	Xcel Energy Services Inc.	Property Services	264.90
207	554	Xcel Energy Services Inc.	SS Company Benefits	2,419.11
208	554	Xcel Energy Services Inc.	Supply Chain	10,259.09
209	556	Xcel Energy Services Inc.	Business Systems	24,823.30
210	556	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	940,030.43
211	556	Xcel Energy Services Inc.	Property Services	1.03
212	556	Xcel Energy Services Inc.	SS Company Benefits	103,723.38

Southwestern Public Service Company

Summary of Updated Test Year Expense by Affiliate
January 1, 2020 through December 31, 2020

Line No.	FERC Account	Affiliate	Class	Amount
213	556	Xcel Energy Services Inc.	Supply Chain	99.66
214	557	Xcel Energy Services Inc.	Business Systems	4,410.85
215	557	Xcel Energy Services Inc.	Controller	6,487.26
216	557	Xcel Energy Services Inc.	Finance & Corporate Development	158,018.38
217	557	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	1,652,122.64
218	557	Xcel Energy Services Inc.	Property Services	9.20
219	557	Xcel Energy Services Inc.	Resource Planning	438,535.69
220	557	Xcel Energy Services Inc.	Risk Management and Audit Services	262,294.89
221	557	Xcel Energy Services Inc.	SS Company Benefits	202,194.02
222	557	Xcel Energy Services Inc.	Supply Chain	796.95
223	560	Xcel Energy Services Inc.	Business Systems	595,508.17
224	560	Xcel Energy Services Inc.	Corporate Other	29,045.66
225	560	Xcel Energy Services Inc.	Enterprise Training	3,198.68
226	560	Xcel Energy Services Inc.	ES Environmental	14,207.56
227	560	Xcel Energy Services Inc.	Property Services	283.91
228	560	Xcel Energy Services Inc.	SS Company Benefits	687,393.31
229	560	Xcel Energy Services Inc.	Supply Chain	5,576.63
230	560	Xcel Energy Services Inc.	Transmission & Substations	5,432,212.42
231	561.2	Xcel Energy Services Inc.	Business Systems	1,176,494.89
232	561.2	Xcel Energy Services Inc.	Property Services	24.53
233	561.2	Xcel Energy Services Inc.	SS Company Benefits	24,663.24
234	561.2	Xcel Energy Services Inc.	Supply Chain	1,181.44
235	561.2	Xcel Energy Services Inc.	Transmission & Substations	666.28
236	561.5	Xcel Energy Services Inc.	Business Systems	14,718.68
237	561.5	Xcel Energy Services Inc.	Property Services	5.46
238	561.5	Xcel Energy Services Inc.	SS Company Benefits	259.82
239	561.5	Xcel Energy Services Inc.	Supply Chain	43.68
240	561.6	Xcel Energy Services Inc.	Property Services	6.19
241	561.6	Xcel Energy Services Inc.	SS Company Benefits	45.83
242	561.6	Xcel Energy Services Inc.	Supply Chain	191.22
243	561.7	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	119,303.86
244	561.7	Xcel Energy Services Inc.	SS Company Benefits	18,640.89
245	562	Xcel Energy Services Inc.	Property Services	155.21
246	562	Xcel Energy Services Inc.	SS Company Benefits	59.95
247	562	Xcel Energy Services Inc.	Supply Chain	431.75
248	563	Xcel Energy Services Inc.	SS Company Benefits	1,851.99
249	563	Xcel Energy Services Inc.	Supply Chain	4,938.39
250	563	Xcel Energy Services Inc.	Transmission & Substations	2,716.00
251	566	Xcel Energy Services Inc.	Business Systems	199,364.58
252	566	Xcel Energy Services Inc.	Enterprise Training	321,864.08
253	566	Xcel Energy Services Inc.	Finance & Corporate Development	(638.24)
254	566	Xcel Energy Services Inc.	GC Legal Services	97,433.96
255	566	Xcel Energy Services Inc.	Property Services	402,806.79
256	566	Xcel Energy Services Inc.	SS Company Benefits	71,167.36
257	566	Xcel Energy Services Inc.	Supply Chain	6,840.61
258	566	Xcel Energy Services Inc.	Transmission & Substations	249,686.93
259	567	Xcel Energy Services Inc.	Business Systems	12.54
260	567	Xcel Energy Services Inc.	Property Services	1,430,993.27
261	567	Xcel Energy Services Inc.	Supply Chain	1.94
262	567	Xcel Energy Services Inc.	Transmission & Substations	15,603.45
263	570	Xcel Energy Services Inc.	Property Services	480.11
264	570	Xcel Energy Services Inc.	SS Company Benefits	563.61
265	570	Xcel Energy Services Inc.	Supply Chain	2,029.69

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Line No.	FERC Account	Affiliate	Class	Amount
266	571	Xcel Energy Services Inc.	Corporate Other	1.28
267	571	Xcel Energy Services Inc.	Property Services	96.03
268	571	Xcel Energy Services Inc.	SS Company Benefits	5,223.61
269	571	Xcel Energy Services Inc.	Supply Chain	1,691.42
270	571	Xcel Energy Services Inc.	Transmission & Substations	8,193.06
271	571	Xcel Energy Services Inc.	Vegetation Management & Pole Program	35,543.94
272	575.1	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	121,420.55
273	575.1	Xcel Energy Services Inc.	Property Services	10,375.60
274	575.1	Xcel Energy Services Inc.	SS Company Benefits	18,771.85
275	575.1	Xcel Energy Services Inc.	Supply Chain	26.72
276	575.2	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	262,834.26
277	575.2	Xcel Energy Services Inc.	SS Company Benefits	36,710.08
278	575.5	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	12,505.75
279	575.5	Xcel Energy Services Inc.	SS Company Benefits	1,892.21
280	575.6	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	22,062.65
281	575.6	Xcel Energy Services Inc.	SS Company Benefits	2,919.81
282	575.8	Xcel Energy Services Inc.	Property Services	36,823.71
283	575.8	Xcel Energy Services Inc.	Supply Chain	0.05
284	580	Xcel Energy Services Inc.	Business Systems	350.14
285	580	Xcel Energy Services Inc.	Distribution Business Operations	137,900.14
286	580	Xcel Energy Services Inc.	Distribution Electric Engineering	141,952.02
287	580	Xcel Energy Services Inc.	Distribution Planning & Performance	140,675.04
288	580	Xcel Energy Services Inc.	Enterprise Training	896.53
289	580	Xcel Energy Services Inc.	Gas Operations	63,449.21
290	580	Xcel Energy Services Inc.	Property Services	2,729.42
291	580	Xcel Energy Services Inc.	SS Company Benefits	61,986.02
292	580	Xcel Energy Services Inc.	Supply Chain	5,834.05
293	580	Xcel Energy Services Inc.	Transmission & Substations	47,371.78
294	580	Xcel Energy Services Inc.	VP Distribution Operations	33.53
295	581	Xcel Energy Services Inc.	Business Systems	318,490.17
296	581	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	985.58
297	581	Xcel Energy Services Inc.	Property Services	5.90
298	581	Xcel Energy Services Inc.	SS Company Benefits	6,707.79
299	581	Xcel Energy Services Inc.	Supply Chain	457.98
300	582	Xcel Energy Services Inc.	Property Services	4,463.92
301	582	Xcel Energy Services Inc.	SS Company Benefits	1,197.72
302	582	Xcel Energy Services Inc.	Supply Chain	10,184.93
303	583	Xcel Energy Services Inc.	Property Services	212.98
304	583	Xcel Energy Services Inc.	SS Company Benefits	6,275.93
305	583	Xcel Energy Services Inc.	Supply Chain	5,623.58
306	583	Xcel Energy Services Inc.	Vegetation Management & Pole Program	84,220.84
307	584	Xcel Energy Services Inc.	Property Services	27.26
308	584	Xcel Energy Services Inc.	SS Company Benefits	29.75
309	584	Xcel Energy Services Inc.	Supply Chain	71.83
310	585	Xcel Energy Services Inc.	Distribution Business Operations	28,129.87
311	585	Xcel Energy Services Inc.	Property Services	60.10
312	585	Xcel Energy Services Inc.	SS Company Benefits	2,404.98
313	585	Xcel Energy Services Inc.	Supply Chain	136.58
314	586	Xcel Energy Services Inc.	Business Systems	241.29
315	586	Xcel Energy Services Inc.	Distribution Business Operations	134,908.05
316	586	Xcel Energy Services Inc.	Property Services	864.46
317	586	Xcel Energy Services Inc.	SS Company Benefits	18,473.48
318	586	Xcel Energy Services Inc.	Supply Chain	2,760.79

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Line No.	FERC Account	Affiliate	Class	Amount
319	587	Xcel Energy Services Inc.	Property Services	0.35
320	587	Xcel Energy Services Inc.	SS Company Benefits	4.67
321	587	Xcel Energy Services Inc.	Supply Chain	14.94
322	588	Xcel Energy Services Inc.	Business Systems	569,020.08
323	588	Xcel Energy Services Inc.	Distribution Business Operations	286,795.90
324	588	Xcel Energy Services Inc.	Distribution Electric Engineering	26,874.76
325	588	Xcel Energy Services Inc.	Enterprise Training	200,327.59
326	588	Xcel Energy Services Inc.	Finance & Corporate Development	23,882.12
327	588	Xcel Energy Services Inc.	Property Services	577,747.30
328	588	Xcel Energy Services Inc.	SS Company Benefits	91,980.72
329	588	Xcel Energy Services Inc.	Supply Chain	53,563.40
330	588	Xcel Energy Services Inc.	Transmission & Substations	8,466.36
331	588	Xcel Energy Services Inc.	VP Distribution Operations	10,296.10
332	588	Xcel Energy Services Inc.	Workforce Relations & Safety	195,684.73
333	589	Xcel Energy Services Inc.	Business Systems	4.57
334	589	Xcel Energy Services Inc.	Distribution Electric Engineering	3,676.58
335	589	Xcel Energy Services Inc.	Property Services	2,035,802.90
336	589	Xcel Energy Services Inc.	Supply Chain	2.50
337	590	Xcel Energy Services Inc.	ES Environmental	23,954.82
338	590	Xcel Energy Services Inc.	SS Company Benefits	3,083.46
339	592	Xcel Energy Services Inc.	Property Services	70.24
340	592	Xcel Energy Services Inc.	SS Company Benefits	252.81
341	592	Xcel Energy Services Inc.	Supply Chain	913.23
342	593	Xcel Energy Services Inc.	Corporate Other	(808.97)
343	593	Xcel Energy Services Inc.	Property Services	723.62
344	593	Xcel Energy Services Inc.	SS Company Benefits	23,214.44
345	593	Xcel Energy Services Inc.	Supply Chain	13,486.83
346	593	Xcel Energy Services Inc.	Vegetation Management & Pole Program	229,428.79
347	594	Xcel Energy Services Inc.	Property Services	8.34
348	594	Xcel Energy Services Inc.	SS Company Benefits	7.08
349	594	Xcel Energy Services Inc.	Supply Chain	28.14
350	596	Xcel Energy Services Inc.	Property Services	211.52
351	596	Xcel Energy Services Inc.	SS Company Benefits	192.89
352	596	Xcel Energy Services Inc.	Supply Chain	739.94
353	598	Xcel Energy Services Inc.	Property Services	0.05
354	598	Xcel Energy Services Inc.	SS Company Benefits	0.01
355	598	Xcel Energy Services Inc.	Supply Chain	0.15
356	901	Xcel Energy Services Inc.	Customer Care	26,197.80
357	901	Xcel Energy Services Inc.	SS Company Benefits	3,424.35
358	901	Xcel Energy Services Inc.	Supply Chain	21.16
359	902	Xcel Energy Services Inc.	Business Systems	481,966.56
360	902	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	107,371.60
361	902	Xcel Energy Services Inc.	Customer Care	21,896.62
362	902	Xcel Energy Services Inc.	Enterprise Security	7,404.76
363	902	Xcel Energy Services Inc.	Property Services	7,503.73
364	902	Xcel Energy Services Inc.	SS Company Benefits	14,115.93
365	902	Xcel Energy Services Inc.	Supply Chain	14,664.54
366	903	Xcel Energy Services Inc.	Business Systems	942,966.21
367	903	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	957,427.77
368	903	Xcel Energy Services Inc.	Customer Care	2,295,560.26
369	903	Xcel Energy Services Inc.	Property Services	147.60
370	903	Xcel Energy Services Inc.	SS Company Benefits	287,604.69
371	903	Xcel Energy Services Inc.	Supply Chain	12,592.94

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Line No.	FERC Account	Affiliate	Class	Amount
372	905	Xcel Energy Services Inc.	Property Services	92,642.85
373	905	Xcel Energy Services Inc.	SS Company Benefits	1,625.91
374	905	Xcel Energy Services Inc.	Supply Chain	241.09
375	908	Xcel Energy Services Inc.	Customer Care	61,002.23
376	908	Xcel Energy Services Inc.	ES Environmental	2,400.98
377	908	Xcel Energy Services Inc.	Marketing	8,991.81
378	908	Xcel Energy Services Inc.	Property Services	1,090.56
379	908	Xcel Energy Services Inc.	SS Company Benefits	9,700.03
380	908	Xcel Energy Services Inc.	Strategic Revenue Initiatives	2,057.57
381	908	Xcel Energy Services Inc.	Supply Chain	1,903.07
382	909	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	51,466.32
383	909	Xcel Energy Services Inc.	Workforce Relations & Safety	31,116.78
384	910	Xcel Energy Services Inc.	Property Services	50,689.11
385	910	Xcel Energy Services Inc.	SS Company Benefits	1,060.73
386	910	Xcel Energy Services Inc.	Supply Chain	129.31
387	912	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	372.26
388	912	Xcel Energy Services Inc.	Marketing	68,876.26
389	912	Xcel Energy Services Inc.	Property Services	63.93
390	912	Xcel Energy Services Inc.	SS Company Benefits	912.01
391	912	Xcel Energy Services Inc.	Supply Chain	327.86
392	916	Xcel Energy Services Inc.	Property Services	4,858.98
393	916	Xcel Energy Services Inc.	SS Company Benefits	76.48
394	916	Xcel Energy Services Inc.	Supply Chain	12.58
395	920	Xcel Energy Services Inc.	Aviation & Travel Services	184,681.95
396	920	Xcel Energy Services Inc.	Business Systems	4,132,133.42
397	920	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	861,582.43
398	920	Xcel Energy Services Inc.	Chief Executive Officer	390,177.79
399	920	Xcel Energy Services Inc.	Chief Financial Officer	93,739.54
400	920	Xcel Energy Services Inc.	Controller	2,933,605.91
401	920	Xcel Energy Services Inc.	Corporate Giving	19,684.18
402	920	Xcel Energy Services Inc.	Corporate Secretary	27,613.48
403	920	Xcel Energy Services Inc.	Corporate Strategy and Communication	547,716.56
404	920	Xcel Energy Services Inc.	Distribution Business Operations	60,257.17
405	920	Xcel Energy Services Inc.	Enterprise Security	1,833,457.20
406	920	Xcel Energy Services Inc.	Enterprise Training	477,473.69
407	920	Xcel Energy Services Inc.	ES Business Operations	18.54
408	920	Xcel Energy Services Inc.	ES Engineering & Construction	10,593.78
409	920	Xcel Energy Services Inc.	ES Environmental	346,918.11
410	920	Xcel Energy Services Inc.	ES VP Operations	100,904.74
411	920	Xcel Energy Services Inc.	Finance & Corporate Development	2,499,320.75
412	920	Xcel Energy Services Inc.	GC Claims	151,182.04
413	920	Xcel Energy Services Inc.	GC Legal Services	1,605,213.65
414	920	Xcel Energy Services Inc.	Human Resources	1,488,636.35
415	920	Xcel Energy Services Inc.	Investor Relations	74,100.88
416	920	Xcel Energy Services Inc.	Marketing	386,128.90
417	920	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	466,827.28
418	920	Xcel Energy Services Inc.	Policy & Regulatory Compliance	646,575.58
419	920	Xcel Energy Services Inc.	Property Services	49,944.11
420	920	Xcel Energy Services Inc.	PSCo President	136,931.61
421	920	Xcel Energy Services Inc.	Resource Planning	216,257.56
422	920	Xcel Energy Services Inc.	Risk Management and Audit Services	559,153.77
423	920	Xcel Energy Services Inc.	SS Company Benefits	11,783,781.84
424	920	Xcel Energy Services Inc.	Strategic Revenue Initiatives	78,522.29

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Line No.	FERC Account	Affiliate	Class	Amount
425	920	Xcel Energy Services Inc.	Supply Chain	88,542.92
426	920	Xcel Energy Services Inc.	Tax Services	463,541.36
427	920	Xcel Energy Services Inc.	Treasurer	439,840.78
428	920	Xcel Energy Services Inc.	VP Distribution Operations	61,112.72
429	920	Xcel Energy Services Inc.	Workforce Relations & Safety	1,047,804.78
430	921	Xcel Energy Services Inc.	Aviation & Travel Services	116,095.18
431	921	Xcel Energy Services Inc.	Business Systems	14,379,248.47
432	921	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	112,901.47
433	921	Xcel Energy Services Inc.	Chief Executive Officer	2,313.95
434	921	Xcel Energy Services Inc.	Chief Financial Officer	5,099.98
435	921	Xcel Energy Services Inc.	Controller	60,328.43
436	921	Xcel Energy Services Inc.	Corporate Giving	6,598.29
437	921	Xcel Energy Services Inc.	Corporate Other	1,367,061.27
438	921	Xcel Energy Services Inc.	Corporate Secretary	2,862.67
439	921	Xcel Energy Services Inc.	Corporate Strategy and Communication	48,085.99
440	921	Xcel Energy Services Inc.	Distribution Business Operations	5,194.74
441	921	Xcel Energy Services Inc.	Distribution Planning & Performance	11,911.72
442	921	Xcel Energy Services Inc.	Enterprise Security	342,864.79
443	921	Xcel Energy Services Inc.	Enterprise Training	38,063.77
444	921	Xcel Energy Services Inc.	ES Engineering & Construction	4,532.64
445	921	Xcel Energy Services Inc.	ES Environmental	12,565.19
446	921	Xcel Energy Services Inc.	ES Performance Optimization	79.11
447	921	Xcel Energy Services Inc.	ES VP Operations	4,901.69
448	921	Xcel Energy Services Inc.	Finance & Corporate Development	58,245.05
449	921	Xcel Energy Services Inc.	GC Claims	8,546.09
450	921	Xcel Energy Services Inc.	GC Legal Services	117,673.24
451	921	Xcel Energy Services Inc.	Human Resources	102,941.83
452	921	Xcel Energy Services Inc.	Investor Relations	107,273.47
453	921	Xcel Energy Services Inc.	Marketing	39,749.63
454	921	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	29,746.08
455	921	Xcel Energy Services Inc.	Policy & Regulatory Compliance	27,335.13
456	921	Xcel Energy Services Inc.	Property Services	278,848.54
457	921	Xcel Energy Services Inc.	PSCo President	1,927.11
458	921	Xcel Energy Services Inc.	Resource Planning	39,052.34
459	921	Xcel Energy Services Inc.	Risk Management and Audit Services	53,779.93
460	921	Xcel Energy Services Inc.	SS Company Benefits	137,440.93
461	921	Xcel Energy Services Inc.	Strategic Revenue Initiatives	18,013.35
462	921	Xcel Energy Services Inc.	Supply Chain	8,182.74
463	921	Xcel Energy Services Inc.	Tax Services	14,725.45
464	921	Xcel Energy Services Inc.	Treasurer	264,164.10
465	921	Xcel Energy Services Inc.	VP Distribution Operations	40,061.60
466	921	Xcel Energy Services Inc.	Workforce Relations & Safety	43,912.14
467	922	Xcel Energy Services Inc.	GC Legal Services	(151,005.02)
468	922	Xcel Energy Services Inc.	SPS President	(22,389.00)
469	922	Xcel Energy Services Inc.	SS Company Benefits	(87,822.26)
470	922	Xcel Energy Services Inc.	Treasurer	(257,711.23)
471	923	Xcel Energy Services Inc.	Aviation & Travel Services	22,865.49
472	923	Xcel Energy Services Inc.	Business Systems	1,811,386.39
473	923	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	345,415.02
474	923	Xcel Energy Services Inc.	Chief Executive Officer	14,751.40
475	923	Xcel Energy Services Inc.	Chief Financial Officer	1,328.31
476	923	Xcel Energy Services Inc.	Controller	694,302.55
477	923	Xcel Energy Services Inc.	Corporate Giving	96.33

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Line No.	FERC Account	Affiliate	Class	Amount
478	923	Xcel Energy Services Inc.	Corporate Other	(145.15)
479	923	Xcel Energy Services Inc.	Corporate Secretary	722.38
480	923	Xcel Energy Services Inc.	Corporate Strategy and Communication	47,294.03
481	923	Xcel Energy Services Inc.	Distribution Business Operations	1,101.55
482	923	Xcel Energy Services Inc.	Distribution Planning & Performance	376.08
483	923	Xcel Energy Services Inc.	Enterprise Security	1,297,068.11
484	923	Xcel Energy Services Inc.	Enterprise Training	110,571.97
485	923	Xcel Energy Services Inc.	ES Environmental	35,414.90
486	923	Xcel Energy Services Inc.	ES VP Operations	80,573.76
487	923	Xcel Energy Services Inc.	Finance & Corporate Development	65,854.39
488	923	Xcel Energy Services Inc.	GC Claims	16.28
489	923	Xcel Energy Services Inc.	GC Legal Services	188,564.27
490	923	Xcel Energy Services Inc.	Human Resources	189,386.57
491	923	Xcel Energy Services Inc.	Investor Relations	2,707.85
492	923	Xcel Energy Services Inc.	Marketing	433,446.13
493	923	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	17,047.11
494	923	Xcel Energy Services Inc.	Policy & Regulatory Compliance	36,919.20
495	923	Xcel Energy Services Inc.	Property Services	50,490.05
496	923	Xcel Energy Services Inc.	Resource Planning	7,217.81
497	923	Xcel Energy Services Inc.	Risk Management and Audit Services	96,458.82
498	923	Xcel Energy Services Inc.	SS Company Benefits	1,075.73
499	923	Xcel Energy Services Inc.	Strategic Revenue Initiatives	28,274.80
500	923	Xcel Energy Services Inc.	Supply Chain	25,225.60
501	923	Xcel Energy Services Inc.	Tax Services	115,776.83
502	923	Xcel Energy Services Inc.	Treasurer	352.92
503	923	Xcel Energy Services Inc.	VP Distribution Operations	12,976.35
504	923	Xcel Energy Services Inc.	Workforce Relations & Safety	5,294.54
505	924	Xcel Energy Services Inc.	Aviation & Travel Services	7,665.41
506	924	Xcel Energy Services Inc.	Treasurer	2,759.90
507	925	Xcel Energy Services Inc.	Aviation & Travel Services	1,897.13
508	925	Xcel Energy Services Inc.	Business Systems	(89.64)
509	925	Xcel Energy Services Inc.	Property Services	12.63
510	925	Xcel Energy Services Inc.	SS Company Benefits	(30,523.44)
511	925	Xcel Energy Services Inc.	Supply Chain	(3.46)
512	925	Xcel Energy Services Inc.	Transmission & Substations	9.01
513	925	Xcel Energy Services Inc.	Treasurer	2,395,154.51
514	925	Xcel Energy Services Inc.	VP Distribution Operations	(7.26)
515	926	Xcel Energy Services Inc.	Business Systems	6,879.25
516	926	Xcel Energy Services Inc.	Property Services	611.95
517	926	Xcel Energy Services Inc.	SS Company Benefits	9,569,863.37
518	926	Xcel Energy Services Inc.	Transmission & Substations	4,827.93
519	926	Xcel Energy Services Inc.	VP Distribution Operations	(300.24)
520	928	Xcel Energy Services Inc.	GC Legal Services	3,782.54
521	928	Xcel Energy Services Inc.	Property Services	87.37
522	928	Xcel Energy Services Inc.	SS Company Benefits	1,869.56

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Line No.	FERC Account	Affiliate	Class	Amount
523	928	Xcel Energy Services Inc.	Supply Chain	4,726.87
524	930.1	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	1,002,845.37
525	930.1	Xcel Energy Services Inc.	Customer Care	506.60
526	930.1	Xcel Energy Services Inc.	Enterprise Security	79,916.15
527	930.1	Xcel Energy Services Inc.	ES Environmental	61.45
528	930.1	Xcel Energy Services Inc.	ES Performance Optimization	185.97
529	930.1	Xcel Energy Services Inc.	Finance & Corporate Development	29.11
530	930.1	Xcel Energy Services Inc.	GC Legal Services	323.48
531	930.1	Xcel Energy Services Inc.	Human Resources	(16,900.87)
532	930.1	Xcel Energy Services Inc.	Marketing	59.20
533	930.1	Xcel Energy Services Inc.	Strategic Revenue Initiatives	2,724.72
534	930.1	Xcel Energy Services Inc.	Supply Chain	79.31
535	930.2	Xcel Energy Services Inc.	Business Systems	262.28
536	930.2	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	13,362.99
537	930.2	Xcel Energy Services Inc.	Chief Executive Officer	887,218.25
538	930.2	Xcel Energy Services Inc.	Corporate Giving	891.74
539	930.2	Xcel Energy Services Inc.	Corporate Secretary	130.90
540	930.2	Xcel Energy Services Inc.	Distribution Business Operations	43.86
541	930.2	Xcel Energy Services Inc.	Distribution Electric Engineering	58,324.16
542	930.2	Xcel Energy Services Inc.	ES Engineering & Construction	4,936.58
543	930.2	Xcel Energy Services Inc.	ES Environmental	38,177.23
544	930.2	Xcel Energy Services Inc.	GC Legal Services	(64.70)
545	930.2	Xcel Energy Services Inc.	Human Resources	7,258.51
546	930.2	Xcel Energy Services Inc.	Investor Relations	48,660.91
547	930.2	Xcel Energy Services Inc.	Marketing	948.64
548	930.2	Xcel Energy Services Inc.	OS Senior VP - Commercial Operations	10,612.79
549	930.2	Xcel Energy Services Inc.	Policy & Regulatory Compliance	3,886.05
550	930.2	Xcel Energy Services Inc.	Property Services	1.65
551	930.2	Xcel Energy Services Inc.	Risk Management and Audit Services	8,573.73
552	930.2	Xcel Energy Services Inc.	SS Company Benefits	16.51
553	930.2	Xcel Energy Services Inc.	Strategic Revenue Initiatives	228.26
554	930.2	Xcel Energy Services Inc.	Supply Chain	238.09
555	930.2	Xcel Energy Services Inc.	Transmission & Substations	62,825.31
556	930.2	Xcel Energy Services Inc.	Vegetation Management & Pole Program	300.00
557	930.2	Xcel Energy Services Inc.	Workforce Relations & Safety	554.33
558	931	Xcel Energy Services Inc.	Aviation & Travel Services	193,411.87
559	931	Xcel Energy Services Inc.	Business Systems	11,860,400.86
560	931	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	8,603.09
561	931	Xcel Energy Services Inc.	Customer Care	195.99
562	931	Xcel Energy Services Inc.	Distribution Business Operations	33.46
563	931	Xcel Energy Services Inc.	Enterprise Security	2,065.65
564	931	Xcel Energy Services Inc.	Enterprise Training	577.37
565	931	Xcel Energy Services Inc.	GC Legal Services	41.05
566	931	Xcel Energy Services Inc.	Marketing	114.81
567	931	Xcel Energy Services Inc.	Policy & Regulatory Compliance	2.52
568	931	Xcel Energy Services Inc.	Property Services	1,891,335.31
569	931	Xcel Energy Services Inc.	Resource Planning	1.49
570	931	Xcel Energy Services Inc.	Supply Chain	3.32
571	931	Xcel Energy Services Inc.	VP Distribution Operations	1,637.97
572	931	Xcel Energy Services Inc.	Workforce Relations & Safety	1,049.38
573	935	Xcel Energy Services Inc.	Aviation & Travel Services	26,944.74
574	935	Xcel Energy Services Inc.	Business Systems	176.94
575	935	Xcel Energy Services Inc.	Chief Customer and Innovation Officer	2.90

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Line No.	FERC Account	Affiliate	Class	Amount
576	935	Xcel Energy Services Inc.	Customer Care	23,054.30
577	935	Xcel Energy Services Inc.	Property Services	98.95
578	935	Xcel Energy Services Inc.	Workforce Relations & Safety	138.24
579		Total		\$ 130,702,195.48
				G-U6

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

Southwestern Public Service Company

**Summary of Adjustments to Updated Test Year Expense by Affiliate
January 1, 2020 through December 31, 2020**

Line No.	FERC Account	Affiliate	Reason for Adjustment	Amount
1	408.1	Xcel Energy Services Inc.	Business Area Adjustment	\$ (1.62)
2	408.1	Xcel Energy Services Inc.	Foundation Adjustment	(1,660.82)
3	500	Xcel Energy Services Inc.	Business Area Adjustment	(2,438.67)
4	500	Xcel Energy Services Inc.	Incentive Adjustment	(7,727.52)
5	500	Xcel Energy Services Inc.	Pension & Benefit Adjustment	0.46
6	500	Xcel Energy Services Inc.	Wage Adjustment	53,944.08
7	501	Xcel Energy Services Inc.	Business Area Adjustment	(15.26)
8	501	Xcel Energy Services Inc.	Incentive Adjustment	(5,387.74)
9	501	Xcel Energy Services Inc.	Wage Adjustment	37,732.84
10	502	Xcel Energy Services Inc.	Business Area Adjustment	(0.65)
11	502	Xcel Energy Services Inc.	Incentive Adjustment	(14.56)
12	502	Xcel Energy Services Inc.	Pension & Benefit Adjustment	64.00
13	502	Xcel Energy Services Inc.	Wage Adjustment	94.03
14	505	Xcel Energy Services Inc.	Business Area Adjustment	(0.96)
15	505	Xcel Energy Services Inc.	Incentive Adjustment	(19.59)
16	505	Xcel Energy Services Inc.	Pension & Benefit Adjustment	66.20
17	505	Xcel Energy Services Inc.	Wage Adjustment	117.11
18	506	Northern States Power - MN	Incentive Adjustment	(0.01)
19	506	Northern States Power - MN	Wage Adjustment	1.06
20	506	Northern States Power - WI	Wage Adjustment	5.68
21	506	Public Service Company of Co	Incentive Adjustment	0.09
22	506	Public Service Company of Co	Wage Adjustment	(0.06)
23	506	Xcel Energy Services Inc.	Business Area Adjustment	(1,413.34)
24	506	Xcel Energy Services Inc.	Incentive Adjustment	(9,201.77)
25	506	Xcel Energy Services Inc.	Pension & Benefit Adjustment	146.53
26	506	Xcel Energy Services Inc.	Wage Adjustment	65,914.54
27	510	Xcel Energy Services Inc.	Business Area Adjustment	(7,796.84)
28	510	Xcel Energy Services Inc.	Incentive Adjustment	(350.71)
29	510	Xcel Energy Services Inc.	Pension & Benefit Adjustment	6.58
30	510	Xcel Energy Services Inc.	Wage Adjustment	2,229.86
31	511	Public Service Company of Co	Wage Adjustment	135.52
32	511	Xcel Energy Services Inc.	Business Area Adjustment	(2.14)
33	511	Xcel Energy Services Inc.	Incentive Adjustment	(31.32)
34	511	Xcel Energy Services Inc.	Pension & Benefit Adjustment	133.21
35	511	Xcel Energy Services Inc.	Wage Adjustment	212.02
36	512	Northern States Power - MN	Wage Adjustment	81.99
37	512	Public Service Company of Co	Wage Adjustment	4.60
38	512	Xcel Energy Services Inc.	Business Area Adjustment	(76.11)
39	512	Xcel Energy Services Inc.	Incentive Adjustment	(2,818.79)
40	512	Xcel Energy Services Inc.	Pension & Benefit Adjustment	428.38
41	512	Xcel Energy Services Inc.	Wage Adjustment	20,456.24
42	513	Northern States Power - MN	Wage Adjustment	3.63
43	513	Public Service Company of Co	Wage Adjustment	0.99
44	513	Xcel Energy Services Inc.	Business Area Adjustment	(3.14)
45	513	Xcel Energy Services Inc.	Incentive Adjustment	(1,432.04)
46	513	Xcel Energy Services Inc.	Pension & Benefit Adjustment	204.42
47	513	Xcel Energy Services Inc.	Wage Adjustment	11,159.30

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Line	No.	FERC Account	Affiliate	Reason for Adjustment	Amount
48	514		Northern States Power - MN	Wage Adjustment	32.35
49	514		Public Service Company of Co	Wage Adjustment	13.30
50	514		Xcel Energy Services Inc.	Business Area Adjustment	(2.97)
51	514		Xcel Energy Services Inc.	Incentive Adjustment	(44.56)
52	514		Xcel Energy Services Inc.	Pension & Benefit Adjustment	206.15
53	514		Xcel Energy Services Inc.	Wage Adjustment	302.51
54	546		Xcel Energy Services Inc.	Business Area Adjustment	(549.71)
55	546		Xcel Energy Services Inc.	Incentive Adjustment	(1,713.54)
56	546		Xcel Energy Services Inc.	Wage Adjustment	11,239.82
57	548		Xcel Energy Services Inc.	Incentive Adjustment	(0.02)
58	548		Xcel Energy Services Inc.	Pension & Benefit Adjustment	0.11
59	548		Xcel Energy Services Inc.	Wage Adjustment	0.11
60	549		Xcel Energy Services Inc.	Business Area Adjustment	(14.07)
61	549		Xcel Energy Services Inc.	Incentive Adjustment	(1,397.68)
62	549		Xcel Energy Services Inc.	Pension & Benefit Adjustment	254.88
63	549		Xcel Energy Services Inc.	Wage Adjustment	7,764.16
64	551		Xcel Energy Services Inc.	Business Area Adjustment	(4,323.78)
65	551		Xcel Energy Services Inc.	Incentive Adjustment	(1,471.98)
66	551		Xcel Energy Services Inc.	Wage Adjustment	10,569.66
67	552		Xcel Energy Services Inc.	Business Area Adjustment	(0.03)
68	552		Xcel Energy Services Inc.	Incentive Adjustment	(1.47)
69	552		Xcel Energy Services Inc.	Pension & Benefit Adjustment	14.79
70	552		Xcel Energy Services Inc.	Wage Adjustment	11.37
71	553		Xcel Energy Services Inc.	Business Area Adjustment	(0.36)
72	553		Xcel Energy Services Inc.	Incentive Adjustment	(1,245.17)
73	553		Xcel Energy Services Inc.	Pension & Benefit Adjustment	24.31
74	553		Xcel Energy Services Inc.	Wage Adjustment	8,991.02
75	554		Xcel Energy Services Inc.	Business Area Adjustment	(3.12)
76	554		Xcel Energy Services Inc.	Incentive Adjustment	(27.21)
77	554		Xcel Energy Services Inc.	Pension & Benefit Adjustment	200.56
78	554		Xcel Energy Services Inc.	Wage Adjustment	226.28
79	556		Xcel Energy Services Inc.	Business Area Adjustment	(137.00)
80	556		Xcel Energy Services Inc.	Incentive Adjustment	(3,215.47)
81	556		Xcel Energy Services Inc.	Wage Adjustment	27,737.94
82	557		Xcel Energy Services Inc.	Business Area Adjustment	(533.82)
83	557		Xcel Energy Services Inc.	Incentive Adjustment	(6,268.01)
84	557		Xcel Energy Services Inc.	SIP Expense Adjustment	(801,243.83)
85	557		Xcel Energy Services Inc.	Wage Adjustment	47,651.61
86	560		Public Service Company of Co	Wage Adjustment	5.30
87	560		Xcel Energy Services Inc.	Business Area Adjustment	(26,320.62)
88	560		Xcel Energy Services Inc.	Incentive Adjustment	(21,301.39)
89	560		Xcel Energy Services Inc.	Pension & Benefit Adjustment	21.72
90	560		Xcel Energy Services Inc.	Wage Adjustment	159,010.97
91	561.2		Xcel Energy Services Inc.	Business Area Adjustment	(46.48)
92	561.2		Xcel Energy Services Inc.	Incentive Adjustment	(765.79)
93	561.2		Xcel Energy Services Inc.	Pension & Benefit Adjustment	0.44
94	561.2		Xcel Energy Services Inc.	Wage Adjustment	5,486.77
95	561.5		Xcel Energy Services Inc.	Business Area Adjustment	(6.06)
96	561.5		Xcel Energy Services Inc.	Incentive Adjustment	(8.05)
97	561.5		Xcel Energy Services Inc.	Wage Adjustment	90.85
98	561.6		Xcel Energy Services Inc.	Business Area Adjustment	(0.01)
99	561.6		Xcel Energy Services Inc.	Incentive Adjustment	(0.72)

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Line No.	FERC Account	Affiliate	Reason for Adjustment	Amount
100	561.6	Xcel Energy Services Inc.	Pension & Benefit Adjustment	1.39
101	561.6	Xcel Energy Services Inc.	Wage Adjustment	3.59
102	561.7	Xcel Energy Services Inc.	Incentive Adjustment	(577.75)
103	561.7	Xcel Energy Services Inc.	Wage Adjustment	3,495.49
104	562	Xcel Energy Services Inc.	Business Area Adjustment	(0.12)
105	562	Xcel Energy Services Inc.	Incentive Adjustment	(1.42)
106	562	Xcel Energy Services Inc.	Pension & Benefit Adjustment	0.84
107	562	Xcel Energy Services Inc.	Wage Adjustment	10.72
108	563	Xcel Energy Services Inc.	Business Area Adjustment	(0.29)
109	563	Xcel Energy Services Inc.	Incentive Adjustment	(32.35)
110	563	Xcel Energy Services Inc.	Pension & Benefit Adjustment	70.52
111	563	Xcel Energy Services Inc.	Wage Adjustment	191.38
112	566	Northern States Power - MN	Wage Adjustment	0.07
113	566	Xcel Energy Services Inc.	Business Area Adjustment	(94.64)
114	566	Xcel Energy Services Inc.	Incentive Adjustment	(2,256.56)
115	566	Xcel Energy Services Inc.	Pension & Benefit Adjustment	43.00
116	566	Xcel Energy Services Inc.	Wage Adjustment	15,463.78
117	570	Xcel Energy Services Inc.	Business Area Adjustment	(0.39)
118	570	Xcel Energy Services Inc.	Incentive Adjustment	(6.00)
119	570	Xcel Energy Services Inc.	Pension & Benefit Adjustment	50.81
120	570	Xcel Energy Services Inc.	Wage Adjustment	50.08
121	571	Xcel Energy Services Inc.	Business Area Adjustment	(4.04)
122	571	Xcel Energy Services Inc.	Incentive Adjustment	(153.57)
123	571	Xcel Energy Services Inc.	Pension & Benefit Adjustment	18.21
124	571	Xcel Energy Services Inc.	Wage Adjustment	1,291.45
125	575.1	Xcel Energy Services Inc.	Business Area Adjustment	(60.03)
126	575.1	Xcel Energy Services Inc.	Incentive Adjustment	(581.95)
127	575.1	Xcel Energy Services Inc.	Wage Adjustment	3,546.03
128	575.2	Xcel Energy Services Inc.	Incentive Adjustment	(1,138.01)
129	575.2	Xcel Energy Services Inc.	Wage Adjustment	7,885.03
130	575.5	Xcel Energy Services Inc.	Incentive Adjustment	(58.66)
131	575.5	Xcel Energy Services Inc.	Wage Adjustment	375.17
132	575.6	Xcel Energy Services Inc.	Incentive Adjustment	(90.51)
133	575.6	Xcel Energy Services Inc.	Wage Adjustment	661.88
134	580	Northern States Power - MN	Wage Adjustment	49.89
135	580	Public Service Company of Co	Incentive Adjustment	(0.14)
136	580	Public Service Company of Co	Wage Adjustment	19.34
137	580	Xcel Energy Services Inc.	Business Area Adjustment	(5,461.66)
138	580	Xcel Energy Services Inc.	Incentive Adjustment	(1,887.31)
139	580	Xcel Energy Services Inc.	Pension & Benefit Adjustment	87.03
140	580	Xcel Energy Services Inc.	Wage Adjustment	12,908.48
141	581	Xcel Energy Services Inc.	Business Area Adjustment	(8.09)
142	581	Xcel Energy Services Inc.	Incentive Adjustment	(208.39)
143	581	Xcel Energy Services Inc.	Wage Adjustment	1,545.06
144	582	Xcel Energy Services Inc.	Business Area Adjustment	(3.36)
145	582	Xcel Energy Services Inc.	Incentive Adjustment	(36.91)
146	582	Xcel Energy Services Inc.	Pension & Benefit Adjustment	0.31
147	582	Xcel Energy Services Inc.	Wage Adjustment	256.32
148	583	Northern States Power - MN	Wage Adjustment	1.13
149	583	Xcel Energy Services Inc.	Business Area Adjustment	(74.37)
150	583	Xcel Energy Services Inc.	Incentive Adjustment	(170.93)
151	583	Xcel Energy Services Inc.	Pension & Benefit Adjustment	57.18

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Line	No.	FERC Account	Affiliate	Reason for Adjustment	Amount
152	583		Xcel Energy Services Inc.	Wage Adjustment	1,402.12
153	584		Xcel Energy Services Inc.	Business Area Adjustment	(0.01)
154	584		Xcel Energy Services Inc.	Incentive Adjustment	(0.34)
155	584		Xcel Energy Services Inc.	Pension & Benefit Adjustment	4.00
156	584		Xcel Energy Services Inc.	Wage Adjustment	2.02
157	585		Northern States Power - MN	Wage Adjustment	47.14
158	585		Public Service Company of Co	Wage Adjustment	3.03
159	585		Xcel Energy Services Inc.	Business Area Adjustment	(19.26)
160	585		Xcel Energy Services Inc.	Incentive Adjustment	(73.64)
161	585		Xcel Energy Services Inc.	Pension & Benefit Adjustment	3.02
162	585		Xcel Energy Services Inc.	Wage Adjustment	837.15
163	586		Northern States Power - MN	Wage Adjustment	90.62
164	586		Northern States Power - WI	Wage Adjustment	2.77
165	586		Public Service Company of Co	Wage Adjustment	110.41
166	586		Xcel Energy Services Inc.	Business Area Adjustment	(1.19)
167	586		Xcel Energy Services Inc.	Incentive Adjustment	(563.62)
168	586		Xcel Energy Services Inc.	Pension & Benefit Adjustment	22.36
169	586		Xcel Energy Services Inc.	Wage Adjustment	4,092.88
170	587		Public Service Company of Co	Wage Adjustment	6.81
171	587		Xcel Energy Services Inc.	Incentive Adjustment	(0.09)
172	587		Xcel Energy Services Inc.	Pension & Benefit Adjustment	0.04
173	587		Xcel Energy Services Inc.	Wage Adjustment	0.24
174	588		Northern States Power - MN	Incentive Adjustment	0.01
175	588		Northern States Power - MN	Wage Adjustment	2.49
176	588		Northern States Power - WI	Wage Adjustment	2.59
177	588		Public Service Company of Co	Incentive Adjustment	0.04
178	588		Public Service Company of Co	Wage Adjustment	706.82
179	588		Xcel Energy Services Inc.	Business Area Adjustment	(128.24)
180	588		Xcel Energy Services Inc.	Incentive Adjustment	(2,827.78)
181	588		Xcel Energy Services Inc.	Pension & Benefit Adjustment	104.74
182	588		Xcel Energy Services Inc.	Wage Adjustment	19,980.09
183	590		Xcel Energy Services Inc.	Incentive Adjustment	(95.59)
184	590		Xcel Energy Services Inc.	Wage Adjustment	713.24
185	592		Northern States Power - MN	Wage Adjustment	91.42
186	592		Xcel Energy Services Inc.	Business Area Adjustment	(0.16)
187	592		Xcel Energy Services Inc.	Incentive Adjustment	(2.94)
188	592		Xcel Energy Services Inc.	Pension & Benefit Adjustment	10.32
189	592		Xcel Energy Services Inc.	Wage Adjustment	21.08
190	593		Northern States Power - MN	Wage Adjustment	199.04
191	593		Northern States Power - WI	Wage Adjustment	14.03
192	593		Public Service Company of Co	Incentive Adjustment	(0.02)
193	593		Public Service Company of Co	Wage Adjustment	119.11
194	593		Xcel Energy Services Inc.	Business Area Adjustment	(38.88)
195	593		Xcel Energy Services Inc.	Incentive Adjustment	(651.63)
196	593		Xcel Energy Services Inc.	Pension & Benefit Adjustment	174.80
197	593		Xcel Energy Services Inc.	Wage Adjustment	4,339.32
198	594		Xcel Energy Services Inc.	Business Area Adjustment	(0.01)
199	594		Xcel Energy Services Inc.	Incentive Adjustment	(0.05)
200	594		Xcel Energy Services Inc.	Pension & Benefit Adjustment	0.36
201	594		Xcel Energy Services Inc.	Wage Adjustment	0.76
202	596		Xcel Energy Services Inc.	Business Area Adjustment	(0.16)
203	596		Xcel Energy Services Inc.	Incentive Adjustment	(1.82)

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Line	No.	FERC Account	Affiliate	Reason for Adjustment	Amount
204	596		Xcel Energy Services Inc.	Pension & Benefit Adjustment	11.77
205	596		Xcel Energy Services Inc.	Wage Adjustment	19.16
206	901		Xcel Energy Services Inc.	Business Area Adjustment	(60.73)
207	901		Xcel Energy Services Inc.	Incentive Adjustment	(106.15)
208	901		Xcel Energy Services Inc.	Wage Adjustment	650.09
209	902		Xcel Energy Services Inc.	Business Area Adjustment	(9.19)
210	902		Xcel Energy Services Inc.	Incentive Adjustment	(366.91)
211	902		Xcel Energy Services Inc.	Pension & Benefit Adjustment	191.52
212	902		Xcel Energy Services Inc.	Wage Adjustment	2,639.77
213	903		Northern States Power - MN	Wage Adjustment	2.64
214	903		Public Service Company of Co	Wage Adjustment	18.42
215	903		Xcel Energy Services Inc.	Business Area Adjustment	(17,002.35)
216	903		Xcel Energy Services Inc.	Incentive Adjustment	(8,901.35)
217	903		Xcel Energy Services Inc.	Pension & Benefit Adjustment	35.37
218	903		Xcel Energy Services Inc.	Wage Adjustment	66,898.54
219	905		Northern States Power - MN	Wage Adjustment	0.01
220	905		Xcel Energy Services Inc.	Business Area Adjustment	(1.05)
221	905		Xcel Energy Services Inc.	Incentive Adjustment	(50.63)
222	905		Xcel Energy Services Inc.	Wage Adjustment	391.72
223	908		Xcel Energy Services Inc.	Business Area Adjustment	(0.92)
224	908		Xcel Energy Services Inc.	Incentive Adjustment	(290.78)
225	908		Xcel Energy Services Inc.	Pension & Benefit Adjustment	25.66
226	908		Xcel Energy Services Inc.	Wage Adjustment	2,032.19
227	909		Xcel Energy Services Inc.	Advertising Adjustment	(82,583.10)
228	910		Xcel Energy Services Inc.	Business Area Adjustment	(0.82)
229	910		Xcel Energy Services Inc.	Incentive Adjustment	(33.00)
230	910		Xcel Energy Services Inc.	Wage Adjustment	219.90
231	912		Xcel Energy Services Inc.	Business Area Adjustment	(9,701.78)
232	912		Xcel Energy Services Inc.	Incentive Adjustment	(27.60)
233	912		Xcel Energy Services Inc.	Pension & Benefit Adjustment	1.77
234	912		Xcel Energy Services Inc.	Wage Adjustment	218.24
235	916		Xcel Energy Services Inc.	Business Area Adjustment	(0.04)
236	916		Xcel Energy Services Inc.	Incentive Adjustment	(2.39)
237	916		Xcel Energy Services Inc.	Wage Adjustment	22.09
238	920		Northern States Power - MN	Wage Adjustment	5.79
239	920		Xcel Energy Services Inc.	Aviation Adjustment	(184,681.95)
240	920		Xcel Energy Services Inc.	Business Area Adjustment	(327.63)
241	920		Xcel Energy Services Inc.	Foundation Adjustment	(22,873.86)
242	920		Xcel Energy Services Inc.	Incentive Adjustment	(93,192.57)
243	920		Xcel Energy Services Inc.	Long Term Incentive Adjustment	(4,715,528.93)
244	920		Xcel Energy Services Inc.	Wage Adjustment	670,600.02
245	921		Xcel Energy Services Inc.	Aviation Adjustment	(100,495.40)
246	921		Xcel Energy Services Inc.	Business Area Adjustment	(26,500.65)
247	921		Xcel Energy Services Inc.	Foundation Adjustment	(5,090.41)
248	921		Xcel Energy Services Inc.	Incentive Adjustment	(27.93)
249	921		Xcel Energy Services Inc.	Pension & Benefit Adjustment	117.80
250	921		Xcel Energy Services Inc.	Wage Adjustment	187.65
251	923		Xcel Energy Services Inc.	Aviation Adjustment	(22,865.49)
252	923		Xcel Energy Services Inc.	Business Area Adjustment	(1,031.78)
253	923		Xcel Energy Services Inc.	Foundation Adjustment	(13,721.06)
254	924		Xcel Energy Services Inc.	Aviation Adjustment	(7,665.41)
255	925		Xcel Energy Services Inc.	Aviation Adjustment	(1,897.13)

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Line No.	FERC Account	Affiliate	Reason for Adjustment	Amount
256	925	Xcel Energy Services Inc.	Foundation Adjustment	15.38
257	925	Xcel Energy Services Inc.	Incentive Adjustment	0.03
258	925	Xcel Energy Services Inc.	Pension & Benefit Adjustment	(0.05)
259	925	Xcel Energy Services Inc.	Wage Adjustment	(0.03)
260	926	Northern States Power - MN	Wage Adjustment	0.07
261	926	Xcel Energy Services Inc.	Executive Perquisites Adjustment	(9,105.38)
262	926	Xcel Energy Services Inc.	Foundation Adjustment	(4,489.00)
263	926	Xcel Energy Services Inc.	Pension & Benefit Adjustment	833,304.56
264	926	Xcel Energy Services Inc.	Wage Adjustment	6,754.43
265	928	Xcel Energy Services Inc.	Business Area Adjustment	(0.54)
266	928	Xcel Energy Services Inc.	Incentive Adjustment	(35.91)
267	928	Xcel Energy Services Inc.	Pension & Benefit Adjustment	47.92
268	928	Xcel Energy Services Inc.	Wage Adjustment	209.21
269	930.1	Xcel Energy Services Inc.	Advertising Adjustment	(1,069,051.59)
270	930.1	Xcel Energy Services Inc.	Business Area Adjustment	(778.90)
271	930.2	Xcel Energy Services Inc.	Board of Directors Adjustment	(532,199.68)
272	930.2	Xcel Energy Services Inc.	Business Area Adjustment	(2,071.19)
273	930.2	Xcel Energy Services Inc.	Foundation Adjustment	(891.74)
274	930.2	Xcel Energy Services Inc.	Incentive Adjustment	(0.51)
275	930.2	Xcel Energy Services Inc.	Wage Adjustment	5.25
276	931	Xcel Energy Services Inc.	Aviation Adjustment	(193,411.87)
277	931	Xcel Energy Services Inc.	Business Area Adjustment	(1,247.93)
278	931	Xcel Energy Services Inc.	Foundation Adjustment	(0.03)
279	935	Xcel Energy Services Inc.	Aviation Adjustment	(26,944.74)
280			Total Adjustments	\$ (5,944,801.24)
				G-U6

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

Summary of Updated Test Year Affiliate Transactions

January 1, 2020 through December 31, 2020

Description	Schedule No.	Amount
Updated Test Year Expense by Affiliate	G-U6.1	\$ 130,702,195.48
Adjustments to Updated Test Year Expense by Affiliate	G-U6.2	(5,944,801.24)
Total Requested Expense from Affiliates		<u>\$ 124,757,394.24</u>

Schedule G-U7.1(HS)
Pages 1 through 20

Are
Highly Sensitive Information

**HIGHLY SENSITIVE PROTECTED MATERIALS PROVIDED
PURSUANT TO PROTECTIVE ORDER**

**Schedule G-U7.1a(HS)
Pages 1 through 4**

**Are
Highly Sensitive Information**

**HIGHLY SENSITIVE PROTECTED MATERIALS PROVIDED
PURSUANT TO PROTECTIVE ORDER**

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Sponsors: Koch, Moeller, Niemi
Docket No. 51802

Line No.	Balance on 12/31/2020	Requested Adjustments	Adjusted Balances
1			
2	<u>Long Term Deferred Tax Assets</u>		
3	Bad Debts	\$ (1,874,873)	\$ -
4	CARES Act Payroll Deferral	(441,771)	640,410
5	CIP/DSM	(335,181)	-
6	Contributions Carryover	-	-
7	Contributions Carryover - Kansas Only	(811)	-
8	Contributions Carryover - Kansas Only V/A	757	-
9	Contributions Carryover - New Mexico Only	(0)	-
10	Contributions Carryover - New Mexico Only V/A	-	-
11	Contributions Carryover - Oklahoma Only	-	-
12	Credit: Electric Vehicle	(3,502)	3,998
13	Credit: New Hire Retention	(4,490)	6,510
14	Credit: Research & Experimentation	(4,764,426)	5,438,537
15	Credit: Wind	(40,689,603)	34,192,891
16	Deferred Compensation Plan Reserve	(1,114,022)	-
17	Deferred Fuel Costs	(8,546,086)	-
18	Employee Incentive Plans	(177,017)	493,239
19	Environmental Remediation	(304,002)	414,718
20	Fuel Tax Credit - Income Addback	(476)	1,018
21	Interest Income/Expense on Disputed Tax	(406,359)	-
22	Inventory Reserve	(23,772)	48,809
23	Plant 190 - Income Statement (APB 11)	(42,995,714)	48,759,315
24	Plant Other Flowthrough - 190 (FAS 109)	27,719,263	-
25	Federal State Unamortized ITC (FAS 109)	(15,005)	-
26	Litigation Reserve	(10,393)	11,863
27	Mark to Market	(119,723)	-
28	NOL: Federal - Electric	13,003,293	13,003,293
29	NOL: Kansas	(888)	-
30	NOL: Oklahoma	(57,871)	-
31	Nonplant Excess ADIT Rate Change DTA	(3,089,089)	-
32	Non-Qualified Pension Plans	(104,880)	-
33	OCI - Non-Qualified Pension FAS 158	(207,107)	-
34	OCI - Treasury	(179,374)	-
35	Operating Lease Liabilities	(51,097,050)	58,326,693
36	Performance Recognition Awards	(6,725)	13,838
37	Performance Share Plan	(143,453)	-
38	Post Employment Benefits - Long-Term Disability (FAS 112)	(6,801)	69,847
39	Post Employment Benefits - Retiree Medical (FAS 106)	(698,029)	2,087,166
40	Rate Refund	(515,134)	-
41	Regulatory Asset/Liability - Transmission Attachment O	(529,590)	-
42	Renewable Energy Standard/Credit (RES/REC)	(0)	-
43	Section 174 - Section 59(e) Adjustment	(14,213,855)	-
44	State Tax Deduct Cash vs Accrual	(107,070)	-
45	Texas Margin Tax	(10,676)	(10,676)
46	Vacation Accrual	(1,016,350)	-
47	Total Long Term Deferred Tax Assets	\$ (133,087,856)	\$ 163,501,468
48			
49	Total Deferred Tax Assets	\$ (133,087,856)	\$ 163,501,468
Line No.	Balance on 12/31/2020	Requested Adjustments	Adjusted Balances
50	<u>Long Term Deferred Tax Liabilities</u>		
51	Book Unamortized Cost of Reacquired Debt	\$ 1,498,555	\$ (3,185,906)
52	CIP/DSM-Advertising	-	-
53	Mark to Market Adjustment	-	-
54	Nonplant Excess ADIT Rate Change DTL	11,874,051	-
55	OCI - Pension FAS 158	598	-
56	Operating Lease Assets	51,097,050	(58,326,693)
57	Pension Expense	8,537,893	(24,699,796)
58	Plant - 281 - Income Statement (APB 11)	457,978	(615,981)
59	Plant - 282 - Income Statement (APB 11)	605,703,176	(702,437,569)
60	Plant - 283 - Income Statement (APB 11)	8,863,194	(12,931,669)
61	Plant Other Flowthrough - 282 (FAS 109)	(532,054,329)	-
62	Plant AFUDC Equity (FAS 109)	41,986,944	-
63	Rate Case / Restructuring Expense	(336,940)	(925,594)
64	Rate Change on FIN48 Temporary Items	(2)	-
65	Regulatory Asset - Emergency Special Response	189,685	(216,524)
66	Regulatory Asset - Miscellaneous	17,238,929	-
67	Regulatory Asset - New Mexico NOx Expense	(0)	-
68	Renewable Energy Standard/Credit (RES/REC)	981,900	-
69	State Tax Deduction Cash vs Accrual	368,309	-
70	Texas Margin Tax	52,745	(60,209)
71	Total Long Term Deferred Tax Liabilities	\$ 216,459,736	\$ (803,399,940)
72			
73	Total Deferred Tax Liabilities	\$ 216,459,736	\$ (803,399,940)
74			
75	Total Deferred Tax Assets/Liabilities	\$ 83,371,880	\$ (639,898,472)

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Sponsors: Koch, Moeller, Niemi

Docket No. 51802

Line No.		Balance on 1/31/2020	Balance on 2/29/2020	Balance on 3/31/2020	Balance on 4/30/2020
76	<u>Long Term Deferred Tax Assets</u>				
77	Bad Debts	\$ 1,175,489	\$ 1,175,489	\$ 1,695,230	\$ 1,695,230
78	CARES Act Payroll Deferral	-	-	-	-
79	CIP/DSM	593,368	593,368	528,469	528,469
80	Contributions Carryover	10,468	10,468	31,007	31,007
81	Contributions Carryover - Kansas Only	723	723	739	739
82	Contributions Carryover - Kansas Only V/A	(715)	(715)	(715)	(715)
83	Contributions Carryover - New Mexico Only	560	560	1,660	1,660
84	Contributions Carryover - New Mexico Only V/A	-	-	-	-
85	Contributions Carryover - Oklahoma Only	11	11	32	32
86	Credit: Electric Vehicle	7,500	7,500	7,500	7,500
87	Credit: New Hire Retention	11,000	11,000	11,000	11,000
88	Credit: Research & Experimentation	8,996,386	8,996,386	9,205,573	9,205,573
89	Credit: Wind	22,724,925	22,724,925	35,450,500	35,450,500
90	Deferred Compensation Plan Reserve	888,563	888,563	879,662	879,662
91	Deferred Fuel Costs	18,327,860	18,327,860	23,058,760	23,058,760
92	Employee Incentive Plans	610,756	610,756	81,482	81,482
93	Environmental Remediation	133,302	133,302	159,264	159,264
94	Fuel Tax Credit - Income Addback	1,559	1,559	1,559	1,559
95	Interest Income/Expense on Disputed Tax	61,948	61,948	77,940	77,940
96	Inventory Reserve	64,953	64,953	64,953	64,953
97	Plant 190 - Income Statement (APB 11)	87,485,289	87,485,289	88,970,685	88,970,685
98	Plant Other Flowthrough - 190 (FAS 109)	(31,180,094)	(31,173,443)	(30,487,361)	(30,901,793)
99	Federal State Unamortized ITC (FAS 109)	28,605	27,362	26,118	24,874
100	Litigation Reserve	290,414	290,414	273,792	273,792
101	Mark to Market	23,546	23,546	64,124	64,124
102	NOL: Kansas	6,349	6,349	6,349	6,349
103	NOL: Oklahoma	53,601	53,601	53,601	53,601
104	Nonplant Excess ADIT Rate Change DTA	3,913,407	3,873,142	3,809,891	4,092,683
105	Non-Qualified Pension Plans	92,326	92,326	94,532	94,532
106	OCI - Non-Qualified Pension FAS 158	210,000	210,000	204,561	204,561
107	OCI - Treasury	192,660	192,660	189,169	189,169
108	Operating Lease Liabilities	115,785,201	115,785,201	114,310,028	114,310,028
109	Performance Recognition Awards	10,963	10,963	11,672	11,672
110	Performance Share Plan	122,755	122,755	81,026	81,026
111	Post Employment Benefits - Long-Term Disability (FAS 112)	87,622	87,622	81,510	81,510
112	Post Employment Benefits - Retiree Medical (FAS 106)	2,845,098	2,845,098	2,806,168	2,806,168
113	Rate Refund	1,389,303	1,389,303	2,370,871	2,370,871
114	Regulatory Asset/Liability - Transmission Attachment O	2,474,858	2,474,858	1,765,908	1,765,908
115	Renewable Energy Standard/Credit (RES/REC)	700,929	700,929	1,200,271	1,200,271
116	Section 174 - Section 59(e) Adjustment	8,730,443	8,730,443	9,592,542	9,592,542
117	State Tax Deduct Cash vs Accrual	397,122	397,122	403,109	403,109
118	Texas Margin Tax	299,054	299,054	368,166	368,166
119	Vacation Accrual	957,945	957,945	1,003,533	1,003,533
120	Total Long Term Deferred Tax Assets	\$ 248,526,052	\$ 248,491,194	\$ 268,454,881	\$ 268,321,997
121					
122	Total Deferred Tax Assets	\$ 248,526,052	\$ 248,491,194	\$ 268,454,881	\$ 268,321,997
Line No.		Balance on 1/31/2020	Balance on 2/29/2020	Balance on 3/31/2020	Balance on 4/30/2020
123	<u>Long Term Deferred Tax Liabilities</u>				
124	Book Unamortized Cost of Reacquired Debt	\$ (4,845,474)	\$ (4,845,474)	\$ (4,800,850)	\$ (4,800,850)
125	CIP/DSM-Advertising	(0)	(0)	(0)	(0)
126	Mark to Market Adjustment	-	-	-	-
127	Nonplant Excess ADIT Rate Change DTL	(11,857,656)	(11,846,424)	(11,828,779)	(12,297,786)
128	OCI - Pension FAS 158	(596)	(596)	(596)	(596)
129	Operating Lease Assets	(115,785,201)	(115,785,201)	(114,310,028)	(114,310,028)
130	Pension Expense	(33,077,703)	(33,077,703)	(35,511,299)	(35,511,299)
131	Plant - 281 - Income Statement (APB 11)	(1,098,369)	(1,098,369)	(1,090,957)	(1,090,957)
132	Plant - 282 - Income Statement (APB 11)	(1,241,456,978)	(1,241,456,978)	(1,259,102,557)	(1,259,102,557)
133	Plant - 283 - Income Statement (APB 11)	(24,670,168)	(24,670,168)	(23,999,008)	(23,999,008)
134	Plant Other Flowthrough - 282 (FAS 109)	553,677,947	553,677,947	550,048,762	550,048,762
135	Plant AFUDC Equity (FAS 109)	(34,062,390)	(34,062,390)	(36,155,977)	(36,155,977)
136	Rate Case / Restructuring Expense	(4,443,806)	(4,443,806)	(6,516,599)	(6,516,599)
137	Rate Change on FIN48 Temporary Items	1,507,978	1,507,978	1,507,979	1,507,979
138	Regulatory Asset - Emergency Special Response	-	-	(35,134)	(35,134)
139	Regulatory Asset - Miscellaneous	(1,319,063)	(1,319,063)	(1,217,674)	(1,217,674)
140	Regulatory Asset - New Mexico NOx Expense	(7,736)	(7,736)	(7,736)	(7,736)
141	Renewable Energy Standard/Credit (RES/REC)	-	-	-	-
142	State Tax Deduction Cash vs Accrual	-	-	-	-
143	Texas Margin Tax	-	-	-	-
144	Total Long Term Deferred Tax Liabilities	\$ (917,439,216)	\$ (917,427,984)	\$ (943,020,454)	\$ (943,489,461)
145					
146	Total Deferred Tax Liabilities	\$ (917,439,216)	\$ (917,427,984)	\$ (943,020,454)	\$ (943,489,461)
147					
148	Total Deferred Tax Assets/Liabilities	\$ (668,913,164)	\$ (668,936,789)	\$ (674,565,573)	\$ (675,167,464)

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Sponsors: Koch, Moeller, Niemi

Docket No. 51802

Line No.	Balance on 5/31/2020	Balance on 6/30/2020	Balance on 7/31/2020	Balance on 8/31/2020
149	<u>Long Term Deferred Tax Assets</u>			
150	\$ 1,695,230	\$ 1,857,894	\$ 1,857,894	\$ 1,865,749
151	-	284,496	284,496	285,698
152	528,469	463,569	463,569	465,529
153	31,007	206,559	206,559	206,559
154	739	749	749	793
155	(715)	(715)	(715)	(757)
156	1,660	2,298	2,298	2,489
157	-	-	-	-
158	32	44	44	42
159	7,500	7,500	7,500	7,500
160	11,000	11,000	11,000	11,000
161	9,205,573	9,513,923	9,513,923	9,513,923
162	35,450,500	49,890,475	49,890,475	49,890,475
163	879,662	1,002,454	1,002,454	1,006,692
164	23,058,760	14,026,602	14,026,602	14,085,905
165	81,482	314,758	314,758	316,088
166	159,264	114,295	114,295	114,778
167	1,559	1,559	1,559	1,565
168	77,940	69,046	69,046	69,338
169	64,953	64,953	64,953	65,227
170	88,970,685	90,456,080	90,456,080	90,456,080
171	(30,901,793)	(29,135,485)	(29,135,485)	(28,817,540)
172	23,630	22,386	21,142	20,007
173	273,792	329,198	329,198	330,590
174	64,124	143,977	143,977	144,586
175	6,349	6,349	6,349	6,349
176	53,601	53,601	53,601	53,601
177	3,973,643	3,813,779	3,562,015	3,371,292
178	94,532	96,739	96,739	97,148
179	204,561	199,123	199,123	199,964
180	189,169	185,678	185,678	186,463
181	114,310,028	111,665,320	111,665,320	112,137,426
182	11,672	12,067	12,067	12,118
183	81,026	100,442	100,442	100,866
184	81,510	81,928	81,928	82,274
185	2,806,168	2,778,404	2,778,404	2,790,150
186	2,370,871	528,032	528,032	530,265
187	1,765,908	2,844,868	2,844,868	2,856,896
188	1,200,271	493,530	493,530	495,616
189	9,592,542	10,454,642	10,454,642	10,498,843
190	403,109	409,097	409,097	409,097
191	368,166	94,746	94,746	94,746
192	1,003,533	1,073,653	1,073,653	1,078,192
193	Total Long Term Deferred Tax Assets	\$ 268,201,713	\$ 274,286,604	\$ 275,043,625
194				
195	Total Deferred Tax Assets	\$ 268,201,713	\$ 274,286,604	\$ 275,043,625
Line No.	Balance on 5/31/2020	Balance on 6/30/2020	Balance on 7/31/2020	Balance on 8/31/2020
196	<u>Long Term Deferred Tax Liabilities</u>			
197	\$ (4,800,850)	\$ (4,756,226)	\$ (4,756,226)	\$ (4,776,334)
198	(0)	-	-	-
199	-	-	-	-
200	(12,240,855)	(12,164,400)	(12,043,994)	(12,009,014)
201	(596)	(596)	(596)	(598)
202	(114,310,028)	(111,665,320)	(111,665,320)	(112,137,426)
203	(35,511,299)	(34,777,164)	(34,777,164)	(34,924,197)
204	(1,090,957)	(1,083,544)	(1,083,544)	(1,083,544)
205	(1,259,102,557)	(1,276,740,984)	(1,276,740,984)	(1,276,740,968)
206	(23,999,008)	(23,327,849)	(23,327,849)	(23,327,849)
207	550,048,762	546,419,577	546,419,577	542,393,817
208	(36,155,977)	(38,249,564)	(38,249,564)	(38,457,573)
209	(6,516,599)	(10,594,221)	(10,594,221)	(10,639,012)
210	1,507,979	1,263,353	1,263,353	1,263,353
211	(35,134)	(510,166)	(510,166)	(512,323)
212	(1,217,674)	(1,204,002)	(1,204,002)	(1,209,093)
213	(7,736)	0	0	0
214	-	-	-	-
215	-	-	-	-
216	-	-	-	-
217	Total Long Term Deferred Tax Liabilities	\$ (943,432,530)	\$ (967,270,700)	\$ (972,160,761)
218				
219	Total Deferred Tax Liabilities	\$ (943,432,530)	\$ (967,270,700)	\$ (972,160,761)
220				
221	Total Deferred Tax Assets/Liabilities	\$ (675,230,817)	\$ (692,851,494)	\$ (697,117,136)

Accumulated Deferred Income Taxes

Sponsors: Koch, Moeller, Niemi

Docket No. 51802

Line No.		Balance on 9/30/2020	Balance on 10/31/2020	Balance on 11/30/2020	Balance on 12/31/2020
222	<u>Long Term Deferred Tax Assets</u>				
223	Bad Debts	\$ 1,633,641	\$ 1,633,641	\$ 1,633,641	\$ 1,874,873
224	CARES Act Payroll Deferral	683,384	683,384	683,384	1,082,180
225	CIP/DSM	400,355	400,355	400,355	335,181
226	Contributions Carryover	-	-	-	-
227	Contributions Carryover - Kansas Only	758	758	758	811
228	Contributions Carryover - Kansas Only V/A	(757)	(757)	(757)	(757)
229	Contributions Carryover - New Mexico Only	58	58	58	0
230	Contributions Carryover - New Mexico Only V/A	-	-	-	-
231	Contributions Carryover - Oklahoma Only	133	133	133	-
232	Credit: Electric Vehicle	7,500	7,500	7,500	7,500
233	Credit: New Hire Retention	11,000	11,000	11,000	11,000
234	Credit: Research & Experimentation	10,393,906	10,393,906	10,393,906	10,202,963
235	Credit: Wind	60,207,140	60,207,140	60,207,140	74,882,494
236	Deferred Compensation Plan Reserve	1,063,941	1,063,941	1,063,941	1,114,022
237	Deferred Fuel Costs	12,241,059	12,241,059	12,241,059	8,546,086
238	Employee Incentive Plans	500,361	500,361	500,361	670,256
239	Environmental Remediation	696,463	696,463	696,463	718,719
240	Fuel Tax Credit - Income Addback	1,493	1,493	1,493	1,493
241	Interest Income/Expense on Disputed Tax	279,093	279,093	279,093	406,359
242	Inventory Reserve	65,227	65,227	65,227	72,581
243	Plant 190 - Income Statement (APB 11)	91,311,981	91,311,981	91,311,981	91,755,030
244	Plant Other Flowthrough - 190 (FAS 109)	(26,530,548)	(28,147,710)	(28,147,710)	(27,719,263)
245	Federal State Unamortized ITC (FAS 109)	18,756	17,506	16,255	15,005
246	Litigation Reserve	122,409	122,409	122,409	22,256
247	Mark to Market	153,088	153,088	153,088	119,723
248	NOL: Kansas	888	888	888	888
249	NOL: Oklahoma	53,016	53,016	57,871	57,871
250	Nonplant Excess ADIT Rate Change DTA	3,242,110	3,166,943	3,131,388	3,089,089
251	Non-Qualified Pension Plans	100,896	100,896	100,896	104,880
252	OCI - Non-Qualified Pension FAS 158	194,503	194,503	194,503	207,107
253	OCI - Treasury	182,918	182,918	182,918	179,374
254	Operating Lease Liabilities	110,630,376	110,630,376	110,630,376	109,423,742
255	Performance Recognition Awards	14,320	14,320	14,320	20,563
256	Performance Share Plan	129,804	129,804	129,804	143,453
257	Post Employment Benefits - Long-Term Disability (FAS 112)	79,438	79,438	79,438	76,648
258	Post Employment Benefits - Retiree Medical (FAS 106)	2,765,971	2,765,971	2,765,971	2,785,195
259	Rate Refund	527,386	527,386	527,386	515,134
260	Regulatory Asset/Liability - Transmission Attachment O	1,268,023	1,268,023	1,268,023	529,590
261	Renewable Energy Standard/Credit (RES/REC)	0	0	0	0
262	Section 174 - Section 59(e) Adjustment	12,822,323	12,822,323	12,822,323	14,213,855
263	State Tax Deduct Cash vs Accrual	347,234	347,234	347,234	107,070
264	Texas Margin Tax	(48,536)	(48,536)	(48,536)	-
265	Vacation Accrual	1,153,752	1,153,752	1,153,752	1,016,350
266	Total Long Term Deferred Tax Assets	\$ 286,724,863	\$ 285,031,283	\$ 284,999,333	\$ 296,589,324
267					
268	Total Deferred Tax Assets	\$ 286,724,863	\$ 285,031,283	\$ 284,999,333	\$ 296,589,324
Line No.		Balance on 9/30/2020	Balance on 10/31/2020	Balance on 11/30/2020	Balance on 12/31/2020
269	<u>Long Term Deferred Tax Liabilities</u>				
270	Book Unamortized Cost of Reacquired Debt	\$ (4,731,029)	\$ (4,731,029)	\$ (4,731,029)	\$ (4,684,461)
271	CIP/DSM-Advertising	-	-	-	-
272	Mark to Market Adjustment	-	-	-	-
273	Nonplant Excess ADIT Rate Change DTL	(11,947,233)	(11,911,285)	(11,894,281)	(11,874,051)
274	OCI - Pension FAS 158	(598)	(598)	(598)	(598)
275	Operating Lease Assets	(110,630,376)	(110,630,376)	(110,630,376)	(109,423,742)
276	Pension Expense	(34,196,612)	(34,196,612)	(34,196,612)	(33,237,689)
277	Plant - 281 - Income Statement (APB 11)	(1,080,654)	(1,080,654)	(1,080,654)	(1,073,958)
278	Plant - 282 - Income Statement (APB 11)	(1,298,250,726)	(1,298,108,204)	(1,298,108,204)	(1,308,140,744)
279	Plant - 283 - Income Statement (APB 11)	(22,723,021)	(22,723,021)	(22,723,021)	(21,794,863)
280	Plant Other Flowthrough - 282 (FAS 109)	537,884,522	537,884,522	537,884,522	532,054,329
281	Plant AFUDC Equity (FAS 109)	(40,266,054)	(40,266,054)	(40,266,054)	(41,986,944)
282	Rate Case / Restructuring Expense	(519,444)	(519,444)	(519,444)	(588,654)
283	Rate Change on FIN48 Temporary Items	(4)	(4)	(4)	2
284	Regulatory Asset - Emergency Special Response	(237,982)	(237,982)	(237,982)	(406,209)
285	Regulatory Asset - Miscellaneous	(17,099,042)	(17,099,042)	(17,099,042)	(17,238,929)
286	Regulatory Asset - New Mexico NOx Expense	0	0	0	0
287	Renewable Energy Standard/Credit (RES/REC)	(188,314)	(188,314)	(188,314)	(981,900)
288	State Tax Deduction Cash vs Accrual	10	10	10	(368,309)
289	Texas Margin Tax	-	-	-	(112,955)
290	Total Long Term Deferred Tax Liabilities	\$ (1,003,986,558)	\$ (1,003,808,088)	\$ (1,003,791,084)	\$ (1,019,859,676)
291					
292	Total Deferred Tax Liabilities	\$ (1,003,986,558)	\$ (1,003,808,088)	\$ (1,003,791,084)	\$ (1,019,859,676)
293					
294	Total Deferred Tax Assets/Liabilities	\$ (717,261,695)	\$ (718,776,805)	\$ (718,791,751)	\$ (723,270,352)

Southwestern Public Service Company

Accumulated Deferred Income Taxes

Sponsors: Koch, Moeller, Niemi

Docket No. 51802

Line No.	Beginning Balance on 01/01/2020	Debits	Credits	Ending Balance on 12/31/2020
367	<u>Long Term Deferred Tax Assets</u>			
368	Bad Debts	\$ 1,175,489	\$ 1,053,002	\$ (353,617)
369	CARES Act Payroll Deferral	-	1,082,519	(339)
370	CIP/DSM	593,368	5,576	(263,764)
371	Contributions Carryover	10,468	297,400	(307,868)
372	Contributions Carryover - Kansas Only	723	1,425	(1,336)
373	Contributions Carryover - Kansas Only V/A	(715)	1,165	(1,208)
374	Contributions Carryover - New Mexico Only	560	10,332	(10,892)
375	Contributions Carryover - New Mexico Only V/A	-	-	-
376	Contributions Carryover - Oklahoma Only	11	360	(371)
377	Credit: Electric Vehicle	7,500	-	-
378	Credit: New Hire Retention	11,000	-	-
379	Credit: Research & Experimentation	8,996,386	2,183,017	(976,440)
380	Credit: Wind	22,724,925	52,157,569	-
381	Deferred Compensation Plan Reserve	888,563	235,554	(10,094)
382	Deferred Fuel Costs	18,327,860	4,835,344	(14,617,118)
383	Employee Incentive Plans	610,756	591,157	(531,657)
384	Environmental Remediation	133,302	630,649	(45,231)
385	Fuel Tax Credit - Income Addback	1,559	8	(74)
386	Interest Income/Expense on Disputed Tax	61,948	353,388	(8,977)
387	Inventory Reserve	64,953	7,706	(77)
388	Plant 190 - Income Statement (APB 11)	87,485,289	4,269,740	-
389	Plant Other Flowthrough - 190 (FAS 109)	(31,189,102)	7,175,736	(3,705,896)
390	Federal State Unamortized ITC (FAS 109)	29,849	190	(15,035)
391	Litigation Reserve	290,414	57,190	(325,348)
392	Mark to Market	23,546	129,714	(33,537)
393	NOL: Kansas	6,349	2,056	(7,517)
394	NOL: Oklahoma	53,601	6,302	(2,032)
395	Nonplant Excess ADIT Rate Change DTA	3,967,943	6,224,867	(7,103,720)
396	Non-Qualified Pension Plans	92,326	34,882	(22,328)
397	OCI - Non-Qualified Pension FAS 158	210,000	13,755	(16,648)
398	OCI - Treasury	192,660	1,145	(14,431)
399	Operating Lease Liabilities	115,785,201	632,355	(6,993,814)
400	Performance Recognition Awards	10,963	9,615	(14)
401	Performance Share Plan	122,755	62,694	(41,996)
402	Post Employment Benefits - Long-Term Disability (FAS 112)	87,622	1,212	(12,187)
403	Post Employment Benefits - Retiree Medical (FAS 106)	2,845,098	66,506	(126,409)
404	Rate Refund	1,389,303	1,583,762	(2,457,931)
405	Regulatory Asset/Liability - Transmission Attachment O	2,474,858	1,100,858	(3,046,125)
406	Renewable Energy Standard/Credit (RES/REC)	700,929	503,387	(1,204,316)
407	Section 174 - Section 59(e) Adjustment	8,730,443	5,495,866	(12,454)
408	State Tax Deduct Cash vs Accrual	397,122	18,313	(308,364)
409	Texas Margin Tax	299,054	-	(299,054)
410	Vacation Accrual	957,945	197,086	(138,681)
411	Total Long Term Deferred Tax Assets	\$ 248,572,823	\$ 91,033,401	\$ (43,016,901)
412				
413	Total Deferred Tax Assets	\$ 248,572,823	\$ 91,033,401	\$ (43,016,901)

Line No.	Beginning Balance on 01/01/2020	Debits	Credits	Ending Balance on 12/31/2020
414	<u>Long Term Deferred Tax Liabilities</u>			
415	Book Unamortized Cost of Reacquired Debt	\$ (4,845,474)	\$ 188,561	\$ (27,547)
416	CIP/DSM-Advertising	(0)	0	-
417	Mark to Market Adjustment	0	3,417	(3,417)
418	Nonplant Excess ADIT Rate Change DTL	(11,872,870)	5,797,787	(5,798,969)
419	OCI - Pension FAS 158	(596)	1	(3)
420	Operating Lease Assets	(115,785,201)	6,993,814	(632,355)
421	Pension Expense	(33,077,703)	2,462,074	(2,622,059)
422	Plant - 281 - Income Statement (APB 11)	(1,098,369)	-	24,411
423	Plant - 282 - Income Statement (APB 11)	(1,241,456,978)	-	(66,683,766)
424	Plant - 283 - Income Statement (APB 11)	(24,670,168)	-	2,875,305
425	Plant Other Flowthrough - 282 (FAS 109)	553,677,947	2,430,701	(24,054,319)
426	Plant AFUDC Equity (FAS 109)	(34,062,390)	40,330	(7,964,885)
427	Rate Case / Restructuring Expense	(4,443,806)	10,132,188	(6,277,036)
428	Rate Change on FIN48 Temporary Items	1,507,978	8,187,080	(9,695,057)
429	Regulatory Asset - Emergency Special Response	-	274,948	(681,157)
430	Regulatory Asset - Miscellaneous	(1,319,063)	120,000	(16,039,866)
431	Regulatory Asset - New Mexico NOx Expense	(7,736)	7,788	(51)
432	Renewable Energy Standard/Credit (RES/REC) Adjustment	-	3,390	(985,290)
433	State Tax Deduction Cash vs Accrual Adjustment	-	757	(369,065)
434	Texas Margin Tax	-	-	(112,955)
435	Total Long Term Deferred Tax Liabilities	\$ (917,454,430)	\$ 36,642,836	\$ (139,048,082)
436				
437	Total Deferred Tax Liabilities	\$ (917,454,430)	\$ 36,642,836	\$ (139,048,082)
438				
439	Total Deferred Tax Assets/Liabilities	\$ (668,881,607)	\$ 127,676,237	\$ (182,064,982)

Note: () Indicates a credits balance.

Southwestern Public Service Company
ADIT – Description of Timing Differences

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3. Bad Debts – See explanation for Line No. 15 on Schedule G-7.1. This timing difference will reverse when customers' accounts receivable are paid or charged-off.
4. CARES Act Payroll Deferral - See explanation for Line No. 19 on Schedule G-7.1. This timing difference will reverse over the next 24 months unless extended per the CARES Act.
5. CIP/DSM – See explanation for Line No. 61 on Schedule G-7.1. This timing difference will reverse over the next 60 months as per IRS agreement.
6. Contributions Carryover – For book purposes, charitable contributions are deducted in the year made/paid. For tax purposes, per I.R.C. § 170, a deduction is allowable for amounts paid as charitable contributions subject to a limitation of 10% of taxable income for the year in which the deduction was made computed without regard to the deduction for charitable contributions. This timing difference reversed during the current period.
7. Contributions Carryover-Kansas Only – This timing difference will reverse when Kansas's taxable income is sufficient to allow contributions previously carried over to be deducted currently.
8. Contributions Carryover-Kansas Only V/A – This timing difference will reverse when Kansas's forecasted taxable income is sufficient to allow contributions previously carried over to be deducted.
9. Contributions Carryover-New Mexico Only – This timing difference will reverse when New Mexico's taxable income is sufficient to allow contributions previously carried over to be deducted currently.
10. Contributions Carryover-New Mexico Only V/A – This timing difference will reverse when New Mexico's forecasted taxable income is sufficient to allow contributions previously carried over to be deducted.
11. Contributions Carryover-Oklahoma Only – This timing difference will reverse when Oklahoma's taxable income is sufficient to allow contributions previously carried over to be deducted currently.
12. Credit: Electric Vehicle– Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused Electric Vehicle Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
13. Credit: New Hire Retention – Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused New Hire Credit. This item will be reversed at

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ADIT – Description of Timing Differences

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- such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
14. Credit: Research & Experimentation Credit – Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused Increased Research Expenditures (“R&E”) Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to use the carryforward credits.
 15. Credit: Wind – Fed DIT Only – This item reflects the deferred tax asset resulting from the excess or unused Credit for Renewable Electricity Production. This item will be reversed at such time that the consolidated income tax liability becomes great enough to use the full carryforward credits.
 16. Deferred Compensation Plan Reserve – See explanation for Line No. 22 on Schedule G-7.1. This timing difference will reverse when all current participants have received their final payment.
 17. Deferred Fuel Costs – See explanation for Line No. 60 on Schedule G-7.1. For Texas retail, this timing difference will reverse through customer surcharges. For New Mexico retail, this timing difference will reverse out every two months. For Texas and New Mexico deferred unbilled, this timing difference will reverse out every month.
 18. Employee Incentive Plans – See explanation for Line No. 23 on Schedule G-7.1. This timing difference will reverse when all eligible employees have received their incentive payout under the plan.
 19. Environmental Remediation – See explanation for Line No. 24 on Schedule G-7.1. This timing difference will reverse as payments are made to vendors contracted to perform the clean-up of the site.
 20. Fuel Tax Credit – Income Add Back – See explanation for Line No. 157 on Schedule G-7.1. This timing difference will reverse within 12 months after the tax return is filed.
 21. Interest Income/Expense on Disputed Tax – See explanation for Line No. 26 on Schedule G-7.1. This timing difference will be reversed as outstanding current audit periods become closed and final revenue agent reports (“RAR”) are issued resulting in either interest on audit adjustments being paid to governments or received from governments.
 22. Inventory Reserve – See explanation for Line No. 27 on Schedule G-7.1. This timing difference will reverse when all inventory items in question have been written off as obsolete or re-classified back to inventory.
 23. Plant 190 – Income Statement (APB 11) – This item reflects ADIT on tax only originating timing differences for Contributions in Aid of Construction, Avoided Cost

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- Interest, ESOP Dividends Capitalized and Pension & Benefits Capitalized. (See explanation for Line Nos. 6, 14, 25 and 34 on Schedule G-7.1 for each respective reconciling item.) These plant related basis differences are increases to taxable income resulting in deferred tax assets as reported in FERC account 190. This timing difference will be reversed over time through book depreciation expense that is allocated to these plant related basis differences.
24. Plant Other Flowthrough - 190 (FAS 109) – For book purposes, per FAS No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since plant related deferred taxes are calculated using the Average Rate Assumption Method (“ARAM”), this timing difference represents the difference between plant related deferred taxes calculated using the ARAM and plant related deferred taxes calculated using the most recent income tax rates in effect as of the balance sheet date based on revenue requirement (i.e., “grossed-up” for taxes). This timing difference will reverse over the remaining book life of depreciable assets.
 25. Federal State Unamortized ITC (FAS 109)– For book purposes, per Statement of Financial Accounting Standards (“FAS”) No. 109 (Accounting for Income Taxes), regulated enterprises are required to treat unamortized ITC (FERC account 255) as a temporary difference. Therefore, this item reflects ADIT on unamortized ITC based on revenue requirement impact (i.e., “grossed-up” for taxes). This timing difference will be reversed over the remaining life of the underlying utility property to which the investment tax credits relate. The remaining life at 9/30/2020 is approximately 15 months.
 26. Litigation Reserve – See explanation for Line No. 66 on Schedule G-7.1. This timing difference will reverse when all accrued legal settlement costs have been paid to all parties of the settlement.
 27. Mark-to-Market Adjustment – See explanation for Line No. 29 on Schedule G-7.1. This timing difference will reverse as the various “hedging” positions are settled in a future period.
 28. NOL: Federal – Electric – Due to the generation of an NOL at the consolidated level for various tax years since 2011 based on the consolidated corporation’s taking of bonus depreciation. This timing difference reversed once taxable income at the consolidated level was sufficient to fully utilize this NOL carryforward.
 29. NOL: Kansas – Xcel Energy Inc. (the parent company of SPS) files a consolidated state income tax return in Kansas. Presently, Xcel Energy Inc. is in an NOL carryforward position with respect to the state of Kansas, due to consolidated Kansas NOLs dating

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ADIT – Description of Timing Differences

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- back to 2002. This ADIT item reflects that portion of the Kansas NOL carryforward allocated to SPS. This timing difference will reverse when taxable income at the consolidated Kansas level is sufficient to utilize this NOL carryforward.
30. NOL: Oklahoma – Xcel Energy Inc. (the parent company of SPS) files a consolidated state income tax return in Oklahoma. Presently, Xcel Energy Inc. is in an NOL carryforward position with respect to the state of Oklahoma, due to consolidated Oklahoma NOLs dating back to 2003. This ADIT item reflects that portion of the Oklahoma NOL carryforward allocated to SPS. This timing difference will reverse when taxable income at the consolidated Oklahoma level is sufficient to utilize this NOL carryforward.
31. Nonplant Excess ADIT Rate Change DTA – This timing difference is the nonplant gross-up on the excess deferred tax balance related to TCJA that will be amortized back to customers. Amortization periods are determined by the Commission and determine the rate at which portions of this timing difference will reverse.
32. Non-Qualified Pension Plans – See explanation for Line No. 31 on Schedule G-7.1. This timing difference will reverse when the final payment is made to the last surviving retiree (or dependent) covered by this plan.
33. OCI – Non-Qualified Pension Plans FAS 158 – For book purposes items reported in Other Comprehensive Income (“OCI”) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to unrealized gains or losses for employee non-qualified pensions that are not recoverable by customers. This ADIT amount reflects the taxes on OCI related to these unrealized losses. This timing difference will reverse as losses are realized for book purposes.
34. OCI – Treasury – For book purposes items reported in OCI on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities) which are recorded at fair value. This ADIT amount reflects the taxes on OCI related to these types of derivative instruments. This timing difference will reverse as the various “hedging” positions are settled.
35. Operating Lease Liabilities – See explanation for Line No. 51 on Schedule G-7.1 This timing difference will reverse as rental payments are made on the lease.
36. Performance Recognition Awards – See explanation for Line No. 35 on Schedule G-7.1. This timing difference will reverse as the plan participants are paid in future periods.

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ADIT – Description of Timing Differences

**Line
No.**

37. Performance Share Plan– See explanation for Line No. 36 on Schedule G-7.1. This timing difference will reverse as the plan participants are paid in future periods.
38. Post-Employment Benefits – Long Term Disability (FAS 112) – See explanation for Line No. 68 on Schedule G-7.1. This timing difference will reverse over the remaining life of those employees currently on long-term disability.
39. Post-Employment Benefits – Retiree Medical (FAS 106) – See explanation for Line No. 69 on Schedule G-7.1. This timing difference will reverse over the remaining life of retirees eligible for “Other Post Retirement Benefits.”
40. Rate Refund – See explanation for Line No. 70 on Schedule G-7.1. This timing difference will reverse as the various rate filings/proceedings underlying the refunds are settled in a future period.
41. Regulatory Asset/Liability - Transmission Attachment O– See explanation for Line No. 73 on Schedule G-7.1. This timing difference will reverse in a future period.
42. Renewable Energy Standard/Credit (RES/REC)– See explanation for Line No. 75 on Schedule G-7.1. For tax purposes, renewable energy costs are immediately deductible, however for book purposes the costs are deferred as regulatory assets and, once approved through a rate case, are amortized over a period determined within the specified rate case.
43. Section 174 - Section 59(e) Adjustment – See explanation for Line No. 40 on Schedule G-7.1. This timing difference will reverse in a future period.
44. State Tax Deduct Cash vs Accrual – See explanation for Line No. 78 on Schedule G-7.1. Part of this timing difference will reverse by December of the following year after final payments are made to various states for state income taxes and any return-to-accrual adjustments are recorded. This timing difference will also reverse as the state income tax associated with current period audit adjustments reverse or settle with the state revenue departments. The remaining portion of this timing difference is associated with state income taxes on long-term permanent FIN 48 differences and will reverse when the underlying FIN 48 differences are reversed.
45. Texas Margin Tax – For book purposes, per FAS No. 109 (Accounting for Income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP, the Texas Margin Tax is considered an income tax, this ADIT balances reflects the difference between deferred taxes calculated on selected non-plant timing differences at a composite rate incorporating the Texas Margin Tax (apportionment and rate) and deferred taxes calculated on these timing differences at a composite rate excluding the

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ADIT – Description of Timing Differences

**Line
No.**

- Texas Margin Tax. This timing difference will reverse as underlying selected non-plant differences reverse.
46. Vacation Accrual – See explanation for Line No. 42 on Schedule G-7.1. This timing difference will reverse as current employees have taken their vacation earned to date.
51. Book Unamortized Cost of Reacquired Debt– See explanation for Line No. 17 on Schedule G-7.1. Book amortization on the cost of reacquired debt is scheduled to run through 8/15/2047.
52. CIP/DSM-Advertising – See explanation for Line No. 62 on Schedule G-7.1. Specifically this difference relates to advertising costs associated with corporate demand side management programs that are pre-paid at the beginning of the year and then amortized, for tax purposes these costs are deducted when paid. This timing difference fully reversed in the current period.
53. Mark-to-Market Adjustment – See explanation for Line No. 27 on Schedule G-7.4a.
54. Nonplant Excess ADIT Rate Change DTL -This timing difference is the nonplant gross-up on the excess deferred tax balance related to TCJA that will be amortized back to customers. Amortization periods are determined by the Commission and determine the rate at which portions of this timing difference will reverse.
55. OCI - Pension FAS 158– For book purposes items reported in Other Comprehensive Income (“OCI”) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to unrealized gains or losses for employee pensions. This ADIT amount reflects the taxes on OCI related to these unrealized gains. This timing difference will reverse as gains are realized for book purposes.
56. Operating Lease Assets – See explanation for Line No. 32 on Schedule G-7.1 This timing difference will reverse as rental payments are made on the lease.
57. Pension Expense – See explanation for Line No. 67 on Schedule G-7.1. This timing difference will reverse in future periods.
58. Plant – 281 – Income Statement (APB 11) – This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service for pollution control facilities. This accelerated amortization resulting in deferred tax liabilities as reported in FERC account 281. This timing difference will reverse over the book life of the associated pollution control facilities.
59. Plant – 282 – Income Statement (APB 11) – This item reflects ADIT on method/life depreciation differences between all book basis plant in service and all tax basis plant in service (excluding computer software and pollution control). This item also reflects ADIT on originating timing differences for plant acquisition adjustments, AFUDC

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**Line
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- debt, automotive depreciation capitalized, book capitalized costs (simplified service costs), embedded costs (Section 174 Expenditures), interest income on pollution control bonds, ITC basis differences normalized, pensions & benefits capitalized for book, payroll taxes capitalized, property taxes capitalized, Asset Depreciation Range repair allowance, repair expense, sales taxes capitalized, and tax capital leases. These plant related depreciation and basis differences are for the most part decreases to taxable income resulting in deferred tax liabilities as reported in FERC account 282. Both method/life and originating timing differences will be reversed over time through book depreciation expense that is allocated to these depreciation and basis differences in the deferred tax calculation (i.e., over the remaining book life of depreciable assets).
60. Plant – 283 – Income Statement (APB 11) – This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service for computer software only. This item also reflects ADIT on originating timing differences for computer software expensed for tax purposes but capitalized for book purposes. These “non-plant” depreciation and basis differences are decreases to taxable income resulting in deferred tax liabilities as reported in FERC account 283. Both method/life and originating timing differences will be reversed over time through book computer software amortization expense that is allocated to these depreciation and basis differences in the deferred tax calculation (i.e., over the remaining book life of computer software).
 61. Plant Other Flowthrough - 282 (FAS 109)– For book purposes, per FAS No. 109 (Accounting for Income Taxes), regulated enterprises are required to record accumulated deferred taxes on all temporary differences, whether flowed through or normalized. Therefore, this item reflects ADIT on temporary differences previously flowed through based on revenue requirement impact (i.e., “grossed-up” for taxes). This timing is being amortized over regulatory approved periods.
 62. Plant AFUDC Equity (FAS 109)– Historically, allowance for funds used during construction (“AFUDC”) equity capitalized to plant in service has been treated as a permanent difference – both in the initial capitalization and when book depreciation on the book higher basis is recorded. However, per FAS No. 109 (Accounting for Income Taxes), regulated enterprises are now required to record accumulated deferred taxes on AFUDC equity. Therefore, this item reflects ADIT on AFUDC equity capitalized to plant in service based on revenue requirement impact (i.e., “grossed-up” for taxes). This timing difference will be reversed over time through book depreciation expense that is allocated to AFUDC equity in the deferred tax calculation.
 63. Rate Case/Restructuring Expense – See explanation for Line No. 37 on Schedule G-7.1. This timing difference will reverse in the current period.

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- 64. Rate Change on FIN48 Temporary Items – This adjustment represents the federal TCJA rate change applied to temporary uncertain tax positions as reflected as a component of income tax expense.
- 65. Regulatory Asset – Emergency Special Response – See explanation for Line No. 71 on Schedule G-7.1. This timing difference will reverse in a future period.
- 66. Regulatory Asset – Miscellaneous - See explanation for Line No. 72 on Schedule G-7.1. This timing difference will reverse in a future period.
- 67. Regulatory Asset - New Mexico NOx Expense– See explanation for Line No. 39 on Schedule G-7.1. This timing difference reversed in the current period.
- 68. Renewable Energy Standard/Credit (RES/REC)– See explanation for Line No. 42 on Schedule G-7.4a.
- 69. State Tax Deduct Cash vs Accrual – See explanation for Line No. 44 on Schedule G-7.4a.
- 70. Texas Margin Tax – See explanation for Line No. 45 on Schedule G-7.4a.

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Adjustments to ADIT

**Line
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3. Bad Debts – See explanation for Line No. 15 on Schedule G-7.1 – Not included in Cost of Service.
4. CARES Act Payroll Deferral - See explanation for Line No. 19 on Schedule G-7.1 – Not included in Cost of Service.
5. CIP/DSM - See explanation for Line No. 61 on Schedule G-7.1. – Not included in Cost of Service.
6. Contributions Carryover - See explanation for Line No. 58 on Schedule G-7.1. – Not included in Cost of Service.
7. Contributions Carryover – Kansas Only - See explanation for Line No. 7 on Schedule G-7.4a. – Not Texas related.
8. Contributions Carryover – Kansas Only V/A - See explanation for Line No. 8 on Schedule G-7.4a. – Not Texas related.
9. Contributions Carryover – New Mexico Only - See explanation for Line No. 9 on Schedule G-7.4a. – Not Texas related.
10. Contributions Carryover – New Mexico Only V/A - See explanation for Line No. 10 on Schedule G-7.4a. – Not Texas related.
11. Contributions Carryover – Oklahoma Only - See explanation for Line No. 11 on Schedule G-7.4a. – Not Texas related.
12. Credit: Electric Vehicle – Fed DIT Only – See explanation for Line No. 12 on Schedule G-7.4a - ADIT is full credit value.
13. Credit: New Hire Retention – Fed DIT Only – See explanation for Line No. 13 on Schedule G-7.4a – ADIT is full credit value.
14. Credit: Research & Experimentation Credit – Fed DIT Only – See explanation for Line No. 14 on Schedule G-7.4a – ADIT is full credit value.
15. Credit: Wind - Fed DIT Only – See explanation for Line No. 15 on Schedule G-7.4a – ADIT is full credit value.
16. Deferred Compensation Plan Reserve – See explanation for Line No. 22 on Schedule No. G-7.1 – Not included in Cost of Service.
17. Deferred Fuel Costs – See explanation for Line No. 60 on Schedule G-7.1 – Not included in Cost of Service.
18. Employee Incentive Plans - See explanation for Line No. 23 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.

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19. Environmental Remediation – See explanation for Line No. 24 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
20. Fuel Tax Credit – Income Add Back – See explanation for Line No. 157 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
21. Interest Income/Expense on Disputed Tax – See explanation for Line No. 26 on Schedule G-7.1 – Not included in Cost of Service.
22. Inventory Reserve – See explanation for Line No. 27 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
23. Plant 190 - Income Statement (APB 11) – See explanation for Line No. 23 on Schedule G-7.4a – ADIT calculated at composite statutory tax rate.
24. Plant Other Flowthrough - 190 (FAS 109) – See explanation for Line No. 24 on Schedule G-7.4a – The offset to this ADIT is a Regulatory Liability that is not included in Rate Base.
25. Federal & State Unamortized ITC (FAS 109) – See explanation for Line No. 25 on Schedule G-7.4a – The offset to this ADIT is a Regulatory Liability that is not included in Rate Base.
26. Litigation Reserve – See explanation for Line No. 66 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
27. Mark-to-Market Adjustment – See explanation for Line No. 29 on Schedule G-7.1 – Not included in Cost of Service.
28. NOL: Federal – Electric – See explanation for Line No. 28 on Schedule G-7.4a – Separately calculated in Cost of Service.
29. NOL: Kansas – See explanation for Line No. 29 on Schedule G-7.4a – Not Texas related.
30. NOL: Oklahoma – See explanation for Line No. 30 on Schedule G-7.4a – Not Texas related.
31. Nonplant Excess ADIT Rate Change DTA – See explanation for Line No. 31 on Schedule G-7.4a - ADIT gross-up calculated as of date of TCJA enactment.
32. Non-Qualified Pension Plans – See explanation for Line No. 31 on Schedule G-7.1 – Not included in Cost of Service.
33. OCI - Non-Qualified Pension Plans FAS 158 – See explanation for Line No. 33 on Schedule G-7.4a – The offset to this ADIT is to an OCI account that is not included in Rate Base.

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- 34. OCI – Treasury – See explanation for Line No. 34 on Schedule G-7.4a – The offset to this ADIT is to an OCI account that is not included in Rate Base.
- 35. Operating Lease Liabilities - See explanation for Line No. 51 on Schedule G-7.1 – Not included in Cost of Service.
- 36. Performance Recognition Awards – See explanation for Line No. 35 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
- 37. Performance Share Plan – See explanation for Line No. 36 on Schedule G-7.1 – Not included in Cost of Service.
- 38. Post-Employment Benefits - Long Term Disability (FAS 112) – See explanation for Line No. 68 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
- 39. Post-Employment Benefits - Retiree Medical (FAS 106) – See explanation for Line No. 69 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
- 40. Rate Refund – See explanation for Line No. 70 on Schedule G-7.1 – Not included in Cost of Service.
- 41. Regulatory Asset/Liability - Transmission Attachment O – See explanation for Line No. 73 on Schedule G-7.1 – Not included in Cost of Service.
- 42. Renewable Energy Standard/Credit (RES/REC) – See explanation for Line No. 75 on Schedule G-7.1 – Not included in Cost of Service.
- 43. Section 174 - Section 59(e) Adjustment – See explanation for Line No. 40 on Schedule G-7.1 – Not included in Cost of Service.
- 44/69. State Tax Deduction Cash vs Accrual – See explanation for Line No. 78 on Schedule G-7.1 – Not included in Cost of Service (Note that FIN 48 and audit adjustments are considered out of period).
- 45. Texas Margin Tax – See explanation for Line No. 45 on Schedule G-7.4a – For this rate case, the Texas Franchise Tax is included in the income tax calculation; this adjustment is the rate change or FAS 109 adjustment made to accumulated deferred income taxes.
- 46. Vacation Accrual – See explanation for Line No. 42 on Schedule G-7.1 – Not included in Cost of Service.
- 51. Book Unamortized Cost of Reacquired Debt – See explanation for Line No. 17 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
- 52. CIP/DSM-Advertising – See explanation for Line No. 62 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.

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- 53. Mark-to-Market Adjustment – See explanation for Line No. 29 on Schedule G-7.1 – Not included in Cost of Service.
- 54. Nonplant Excess ADIT Rate Change DTL – See explanation for Line No. 54 on Schedule G-7.4a – ADIT gross-up calculated at date of TCJA enactment.
- 55. OCI - Pension FAS 158 – See explanation for Line No. 55 on Schedule G-7.4a – The offset to this ADIT is to an OCI account that is not included in Rate Base.
- 56. Operating Lease Assets - See explanation for Line No. 32 on Schedule G-7.1 – Not included in Cost of Service.
- 57. Pension Expense – See explanation for Line No. 67 on Schedule G-7.1 – ADIT calculated at composite statutory tax rate.
- 58. Accelerated Amortization & Basis Differences – Pollution Control – See explanation for Line No. 58 on Schedule G-7.4a – ADIT calculated at composite statutory tax rate and Update Period activity.
- 59. Depreciation & Timing Differences – Plant Related – See explanation for Line No. 59 on Schedule G-7.4a – Eliminate non-utility property, adjustment for unblending of depreciation, and ADIT calculated at composite statutory tax rate and adjustment for extension of bonus depreciation and Update Period activity.
- 60. Accelerated Amortization & Basis Differences - Software – See explanation for Line No. 60 on Schedule G-7.4a – ADIT calculated at composite statutory tax rate and Update Period activity.
- 61. Plant Other Flow Through – 282- (FAS 109) – See explanation for Line No. 61 on Schedule G-7.4a – The offset to this ADIT is a Regulatory Asset that is not included in Rate Base.
- 62. Plant AFUDC Equity (FAS 109) – See explanation for Line No. 62 on Schedule G-7.4a – The offset to this ADIT is a Regulatory Asset that is not included in Rate Base.
- 63. Rate Case/Restructuring Expense – See explanation for Line No. 37 on Schedule G-7.1 – The portion not Texas related was eliminated and the Texas portion of ADIT was calculated at the composite statutory tax rate.
- 64. Rate Change on FIN48 Temporary Items – See explanation for Line No. 64 on Schedule G-7.4a – Not included in Cost of Service
- 65. Regulatory Asset – Emergency Special Response – See explanation for Line No. 71 on Schedule G-7.1 – Not included in Cost of Service.
- 66. Regulatory Asset - Miscellaneous – See explanation for Line No. 72 on Schedule G-7.1 – Not included in Cost of Service.

Southwestern Public Service Company

Adjustments to ADIT

**Line
No.**

- 67. Regulatory Asset - New Mexico NOx Expense – See explanation for Line No. 39 on Schedule G-7.1 – Not Texas related.
- 68. Renewable Energy Standard/Credit (RES/REC) – See explanation for Line No. 75 on Schedule G-7.1 – Not in Cost of Service.

Southwestern Public Service Company

Analysis of Updated Test Year FIT Requested FIT
Tax Method 2

Analysis of Income Taxes
Tax Method 2

Line No.		Updated Test Period	Amount Requested
1	Gross Revenue Requirement	\$ 1,733,917,146 ⁽¹⁾	\$ 869,526,050
2	Less Cost of Services Items:		
3	Fuel Expense	\$ (547,108,589) ⁽¹⁾	\$ (44,399,136)
4	Other O & M Expense	(519,052,764) ⁽¹⁾	(277,067,436)
5	Depreciation and Amortization	(225,784,001) ⁽¹⁾	(195,663,389)
6	Taxes Other Than Income	(87,010,184) ⁽¹⁾	(62,510,558)
7	Interest on Customer Deposits	-	-
8	Consolidated Tax Adjustment	-	-
9	Less: Deductions Not Included Cost of Service:		
10	Interest Expense on Debt		
11	(Including amount capitalized)	\$ (102,284,726) ⁽¹⁾	\$ (63,511,478)
12	Additional Tax Depreciation	(324,027,569) ⁽¹⁾	(178,582,001)
13	Capitalized Taxes		
14	Other Additions/(Deductions):		
15	Contribution Carryover	(116,480) ⁽²⁾	-
16	Deferred Fuel Costs	(44,298,945) ⁽²⁾	-
17	Federal NOL	0 ⁽²⁾	(47,891,812)
18	Pension Expense	(90,482) ⁽²⁾	(53,545)
19	Renewable Energy Standard/Credit	(7,574,483) ⁽²⁾	-
20	State Income Taxes	(1,369,963) ⁽³⁾	-
21	Other (Non-Plant Related not itemized)	(36,351,818) ⁽²⁾	20,981,166
22			
23	Add Taxable Income Not Included in Cost of Service:		
24	Other Income - Non-Operating	\$ 32,219,262 ⁽¹⁾	\$ -
25	Rate Refund	(3,954,146) ⁽²⁾	-
26			
27	Less: State Tax Adjustments:		
28	Federal NOL	\$ -	\$ -
29	State Income Taxes	1,369,963 ⁽³⁾	-
30	Contribution Carryover	(238,538)	-
31	State Cash vs Accrual	2,927,616	-
32			
33	State Taxable Income	\$ (128,828,702)	\$ 20,827,860
34	State Statutory Tax Rate	1.5858%	2.08%
35	Current State Income Taxes Before Credits & Adjustments	\$ (2,042,999)	\$ 432,345
36	Less: Texas Gross Margin Tax	3,756,962	-
37	Texas R&E Credit	(344,000)	-
38	Plant Only Liab Adjust	-	-
39	Current State Income Taxes	\$ 1,369,963	\$ 432,345
40			
41	Federal Taxable Income	\$ (132,887,743)	\$ 20,395,515
42	Federal Tax Rate	21.0000%	21.0000%
43	Current Federal Income Taxes Before Credits & Adjustments	\$ (27,906,426)	\$ 4,283,058
44	Less: Amortization of Investment Tax Credits	(52,421)	(27,942) ⁽⁴⁾
45	Plant Only Liab Adjust	(877,049) ⁽⁵⁾	-
46	Jobs Creation Act Production Deduction Impact	-	-
47	Texas Gross Margin Tax	(1,433,612)	-
48	Current Federal Income Taxes	\$ (30,269,508)	\$ 4,255,116
49			
50	Current Federal & State Income Taxes	\$ (28,899,545)	\$ 4,687,461
51			
52	Deferred Income Taxes:		
53	Debits	\$ 112,384,577 ⁽⁶⁾	\$ 51,214,425
54	Credits (Includes R&E Credits Reclassed to Deferred)	(93,270,240) ⁽⁷⁾	(17,402,102)
55	Total Deferred Income Taxes	\$ 19,114,337	\$ 33,812,323
56			
57	Total Requested Income Taxes	\$ (9,785,209)	\$ 38,499,783

⁽¹⁾ Source per G-U7.6 workpaper - summary of Southwestern Public Service Company Regulatory Combined Operating Statements.

⁽²⁾ Refer to detail on G-U7.6a, lines 30 - 78, under column titled "Basis Addition/(Deduction)."

⁽³⁾ State Income Taxes:

State Income Tax on Current Year Activity	\$ 1,557,653
State Deduction Cash vs Accrual (Schedule G-U7.6a, Line 73)	(2,927,616)
	\$ (1,369,963)

⁽⁴⁾ Refer to Schedule G-U7.1a, line 31.

⁽⁵⁾ Refer to Schedule G-U7.1, line 88.

⁽⁶⁾ Refer to detail on G-U7.6a, line 82 & 87, under column titled "Deferred Tax Provision FERC Acct. 410."

⁽⁷⁾ Refer to detail on G-U7.6a, line 82 & 87, under column titled "Deferred Tax Provision FERC Acct. 411."

Southwestern Public Service Company

Analysis of Deferred Income Taxes

Line No.	Item Deferred	Updated Test Period Amount Booked				Amount Requested ⁽²⁾	
		Basis Addition/ (Deduction)	Provision FERC Acct. 410	Reversal FERC Acct. 411	Total Deferred Taxes	Basis Addition/ (Deduction)	Total Deferred Income Taxes
1	Plant Related						
2	Allowance for Funds Used During Construction ("AFUDC") Debt	\$ (14,317,039)					
3	Allowance for Funds Used During Construction ("AFUDC") Equity	(33,466,052)					
4	Amortization of computer software	5,453,035					
5	Amortization of Hydro License (Water Rights)						
6	Amortization of limited term plant	2,372,012					
7	Amortization of pollution control facilities						
8	Avoided cost interest	26,657,336					
9	Book Depreciation Provision - Normalized	249,488,599					
10	Book Depreciation Provision - Permanent ⁽¹⁾	5,614,854					
11	Capitalization of Software Expense - Books	65,995					
12	Clearing Account Book Expense	6,988,998					
13	Contributions in Aid of Construction	10,003,911					
14	Cost of Removal	(37,160,154)					
15	ESOP Dividends Capitalized	634,977					
16	Gain/(Loss) on Disposition of Assets (Tax)	993,788					
17	(Gain)/Loss on Disposition of Assets (Book)	-					
18	Internally Developed Software	(20,927)					
19	Pension & Benefits Capitalized	1,587,596					
20	Repair Expenditures	(53,800,000)					
21	Section 174 Expenditures	(25,800,000)					
22	Tax Depreciation	(469,359,397)					
23	Recoverable Meters Provision	34,898					
24	Plant Related - Total Permanent	\$ (27,851,198)				\$ (15,098,820)	\$ 29,506,806
25	Plant Related - Total Temporary	(296,176,372)				(163,483,182)	
26	Sub-Total Plant Related	\$ (324,027,570)	\$ 51,786,991	\$ (4,026,349)	\$ 47,760,642	\$ (178,582,001)	\$ 29,506,806
27	Add: South Georgia Catch-up Deferred Taxes	-				-	-
28	Total Plant Related	\$ (324,027,570)	\$ 51,786,991	\$ (4,026,349)	\$ 47,760,642	\$ (178,582,001)	\$ 29,506,806
29							
30	Non-Plant Related						
31	Bad Debts	\$ 2,899,404	\$ 326,642	\$ (925,781)	\$ (599,139)	\$ -	\$ -
32	Book Unamortized Cost of Recquired Debt	815,500	100	(168,632)	(168,532)	434,690	(544,725)
33	CARES Act Payroll Deferral	4,862,377	320	(1,005,183)	(1,004,864)	2,877,444	(640,410)
34	Club Dues	27,000	-	-	-	-	-
35	Contributions Carryover	(116,480)	160,376	(135,952)	24,424	-	-
35	Credit: Research & Experimentation	-	895,218	(1,639,169)	(743,951)	-	(643,148)
36	Credit: Wind	-	-	(52,147,504)	(52,147,504)	-	-
37	Deferred Compensation Plan Reserve	996,140	8,437	(214,301)	(205,863)	-	-
38	Deferred Fuel Costs	(44,298,945)	13,576,485	(4,421,621)	9,154,864	-	-
39	Deferred Revenue (ITC Grant Accounting)	(12,534)	-	-	-	-	-
40	Demand Side Management	(1,171,341)	242,216	(146)	242,071	-	-
41	Demand Side Management - Advertising	-	-	(0)	(0)	-	-
42	Employee Incentive Plans	255,739	494,133	(546,984)	(52,851)	151,340	27,303
43	Environmental Remediation	2,627,825	41,983	(585,052)	(543,069)	1,507,218	(334,520)
44	Federal NOL Benefit - DIT Oper	-	-	-	-	(47,891,812)	11,136,520
45	Interest Income/Expense on Disputed Tax	1,546,309	8,312	(327,873)	(319,562)	-	-
46	Inventory Reserve	33,040	-	(6,828)	(6,828)	17,612	2,676
47	Litigation Reserve	(1,210,383)	301,866	(51,728)	250,139	(645,177)	142,937
48	Lobbying Expenses	724,000	-	-	-	-	-
49	Mark-to-Market Adjustment	431,687	31,117	(120,330)	(89,213)	-	-
50	Meals and Entertainment	1,025,000	-	-	-	663,495	-
51	Nonplant ADIT Rate Change	-	3,971,639	(6,895,551)	(2,923,912)	-	-
52	Non-Qualified Pension Plan	54,651	19,342	(30,636)	(11,294)	-	-
53	OCI - Non-Qualified Pension Plan (FAS 158)	-	236	-	236	-	-
54	OCI - Pension (FAS 158)	-	(1)	-	(1)	-	-
55	OCI - Treasury	-	216	-	216	-	-
56	Operating Lease Assets	30,782,357	4,629	(6,366,141)	(6,361,513)	-	-
57	Operating Lease Liabilities	(30,782,357)	6,366,141	(4,629)	6,361,513	-	-
58	Penalties	141,850	-	-	-	-	-
59	Pension Expense	(90,482)	2,272,015	(2,253,316)	18,699	(53,545)	(2,217,144)
60	Performance Recognition Awards	42,928	1	(8,873)	(8,872)	25,404	(5,104)
61	Performance Share Plan	90,667	38,958	(57,696)	(18,737)	-	-
62	Post Employment Benefit - Retiree Medical	(323,198)	113,692	(46,899)	66,792	(191,261)	319,519
63	Post Employment Benefit - Long Term Disability	(50,974)	10,930	(396)	10,534	(30,165)	22,342
64	Regulatory Asset - New Mexico NOx Expense	34,908	9	(7,223)	(7,214)	-	-
65	Rate Case / Restructuring Expense	17,406,115	5,806,318	(9,403,483)	(3,597,165)	17,421,602	(4,289,651)
66	Rate Refund	(3,954,146)	2,274,405	(1,457,238)	817,168	-	-
67	Regulatory Asset / Liability - Transmission Attachment O	(8,787,354)	2,823,325	(1,007,321)	1,816,003	-	-
68	Regulatory Asset - Emergency Special Response	(1,825,149)	632,500	(255,313)	377,187	(972,869)	-
69	Regulatory Asset - Miscellaneous	(71,504,970)	14,884,710	(107,421)	14,777,289	-	-
70	Regulatory Asset - Texas Surcharge	-	-	-	-	-	-

Southwestern Public Service Company

Analysis of Deferred Income Taxes

Line No.	Item Deferred	Updated Test Period Amount Booked				Amount Requested ⁽²⁾	
		Basis Addition/ (Deduction)	Provision FERC Acct. 410	Reversal FERC Acct. 411	Total Deferred Taxes	Basis Addition/ (Deduction)	Total Deferred Income Taxes
71	Renewable Energy Standard/Credit (RES/REC)	(7,574,483)	2,031,771	(466,420)	1,565,350	-	-
72	Section 174 - Section 59e Adjustment	17,179,336	1,937	(3,552,236)	(3,550,299)	-	-
73	State Tax Deduction Cash vs Accrual	(2,927,616)	615,556	(763)	614,793	-	-
74	Suites / Entertainment Expense	23,000	-	-	-	-	-
75	Texas Margin Tax	-	(270,240)	(109,523)	(379,763)	(277,995)	1,535,104
76	Vacation Accrual	244,223	127,715	(178,187)	(50,471)	-	-
77	Fuel Tax Credit - Inc Addback	-	-	-	-	(173)	143
78	Texas R&E Credit	-	-	-	-	-	(206,326)
79	Plant Adjustment for Accrual Only	-	-	-	-	-	-
80	Total Non-Plant Related	\$ (92,386,354)	\$ 57,813,010	\$ (94,506,347)	\$ (36,693,337)	\$ (26,964,191)	\$ 4,305,516
81							
82	Total Plant and Non-Plant	\$ (416,413,924)	\$ 109,600,001	\$ (98,532,696)	\$ 11,067,305	\$ (205,546,192)	\$ 33,812,323
83							
84	Deferred Reconciling Items						
85	Add: Out of Period Federal Deferred Income Taxes		\$ 4,014,628	\$ (2,233,426)	\$ 1,781,202	\$ -	\$ -
86	FIN 48 Federal Deferred Income Taxes		1,388,444	(685,634)	702,810	-	-
87	State Only Deferred Income Taxes		12,286,002	(3,463,108)	8,822,894	-	-
88							
89	Total Company Deferred Taxes		\$ 127,289,075	\$ (104,914,863)	\$ 22,374,211	\$ (205,546,192)	\$ 33,812,323

Note: ⁽¹⁾ Book Depreciation Provision - Permanent = Book depreciation on AFUDC Equity and Meals Capitalized.

⁽²⁾ Amount Requested - The amount requested basis addition/deduction reflects that portion of the updated test period basis additions/deduction allocated to Texas. The amount requested total deferred taxes are calculated by applying the federal and state statutory tax rate to all temporary timing differences.

Southwestern Public Service Company

Analysis of Additional Depreciation Requested
January 1, 2020 through December 31, 2020

Line No.		Update Test Period (2)		Adjustments		Update Test Period Adjusted (2)		Amount Requested (1)
1	Timing Differences - Normalized	\$	283,156,223	\$	-	\$	283,156,223	\$ 156,227,181
2	Timing Differences - Permanent	\$	6,404,694	\$	-	\$	6,404,694	\$ 3,450,809
3	Timing Differences - Total	<u>\$</u>	<u>289,560,916</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>289,560,916</u>	<u>\$ 159,677,990</u>

4 (1) Amount Requested - Reflects that portion of the updated test period adjusted book depreciation and amortization allocated to Texas.

(2) Removed Non-Utility Property

Southwestern Public Service Company

Analysis of Updated Test Year Income Taxes Requested Income Taxes - Tax Method 1

Line No.		Updated Test Period	Total Requested
1	Return	(1) \$ 396,966,079 (15)	\$ 251,385,747
2			
3	Additions/(Deductions)		
4	Interest	(2) \$ (102,284,726)	\$ (63,511,478) (15)
5	Amortization of ITC	(3) (52,421)	(27,942) (15)
6	Amortization of Excess DFIT	-	-
7	Preferred Dividend Exclusion	-	-
8	Jobs Creation Act Production Deduction Impact	-	-
9	Other:		
10	Electric Vehicle Credit	(4) -	-
11	Excess Deferred Taxes (Federal Only)	(5) (78,414,848)	(44,790,793)
12	NM Rate Change (Federal Only)	(6) -	-
13	Plant - Deferred Clean-up (Federal Only)	(7) 324	-
14	Plant Only Liab Adjust (Federal Only)	(8) (4,176,424)	-
15	R&E Credit	(9) (3,542,623) (15)	(2,840,774)
16	State Income Taxes	(10) 28,375,581 (15)	5,869,192
17	Wind Credit	(16) (248,321,448)	-
18	OCI Rate Change	(8,095)	-
19	State Income Taxes - Rate Adjustment	(11) - (15)	(0)
20	Add:		
21	Additional Charitable Contribution	(12) \$ -	\$ -
22	Additional Depreciation	(12) (33,949)	-
23	AFUDC Equity	(12) (27,049,617)	-
24	Club Dues	(12) 27,000	-
25	Deferred Revenue (ITC Grant Accounting)	(12) (12,534)	-
26	Depletion on Royalty Income	(12) -	-
27	Lobbying Expenses	(12) 724,000	-
28	Meals & Entertainment	(12) 1,025,000 (15)	663,495 (15)
29	Penalties	(12) 141,850	-
30	Suite/Entertainment Tickets	(12) 23,000	-
31	Plant Adj for Accrual Only	(12) -	-
32	Jobs Creation Act Production Tax Deduction	(13) -	-
33	Other Plant Permanent	(14) - (15)	(15,098,820)
34	Rounding	32	-
35	Taxable Component of Return	\$ (36,613,820)	\$ 131,648,627
36	Tax Factor (1/(1-.21)(.21))	0.26582278	0.29265573
37	Total Income Taxes Before Adjustments	\$ (9,732,788)	\$ 38,527,725
38			
39	Amortization of ITC	\$ (52,421)	\$ (27,942)
40	R&E Credit		
41	Jobs Creation Act Production Deduction Impact		
42	Total Income Taxes	\$ (9,785,209)	\$ 38,499,783
43			
44			
45	(1) See Schedule G-U7.6, sum Lines 1 through 6, plus Line 24, minus Line 57		
46	(2) See Schedule G-U7.6, Line 11		
47	(3) See Schedule G-U7.6, Line 44		
48	(4) Pre-Tax Electric Vehicle Credit Amount = N/A		
49	(5) Pre-Tax Excess Deferred Taxes (Federal Only) Amount = Plant - (-\$13,543,206 / 21%) + Non-Plant -(\$2,923,912 / 21%)		
50	(6) Pre-Tax NM Rate Change Amount = N/A		
51	(7) Pre-Tax Plant - Deferred Clean-up (Federal Only) Amount = \$68 / 21%		
52	(8) Pre-Tax Plant Only Liab Adjust (Federal Only) Amount = (\$877,049)/ 21%		
53	(9) Pre-Tax R&E Credit Amount = (\$743,951) / 21%		
54	(10) See Schedule G-U7.1a, sum Line 36, divided by 21%		
55	(11) State Income Taxes - Rate Adjustment = N/A		
56	(12) See Schedule G-U7.1a, Lines 15 - 25		
57	(13) Jobs Creation Act Production Tax Deduction Amount = N/A		
58	(14) Other Plant Permanent Amount = N/A		
59	(15) Refer to Attachment SNN-RR-U2.		
60	(16) Pre-Tax Wind Credit Amount = (\$52,147,504) / 21%		

Southwestern Public Service Company

Amortization of Protected and Unprotected Excess Deferred Taxes

Southwestern Public Service Company (“SPS”) is requesting a decrease to tax expense totaling \$(6,368,699) prior to being grossed up for taxes for the Test Year (January 1, 2020 through December 31, 2020). Refer to Schedule G-7.9a for a detailed calculation of the requested amount. This amount represents the Texas portion of plant related excess federal deferred taxes as calculated on both method/life differences and basis adjustments using the Average Rate Assumption Method (“ARAM”). These excess deferred taxes are driven by a composite tax rate of 22.2562 percent.

Schedule G-U7.9a(HS)

Pages 1 through 1

Are

Highly Sensitive Information

**HIGHLY SENSITIVE PROTECTED MATERIALS PROVIDED
PURSUANT TO PROTECTIVE ORDER**

Southwestern Public Service Company
Ad Valorem Taxes and Plant Balances

Line No.	Description	2015	2016	2017	2018	2019	2020
1	Ad Valorem Taxes Paid	33,293,083	35,322,036	40,804,583	43,207,647	47,171,984	55,434,426
2	Discounts Taken	175,336	176,043	191,826	198,827	213,263	229,849
3	Penalties Paid	0	0	0	0	0	129
4	Plant Balances as of Jan. 1	5,610,695,340	6,166,032,014	6,617,261,999	7,112,821,473	8,073,269,357	9,460,565,870

Southwestern Public Service Company

Taxes Other Than Income Taxes

Line No.	Description	WP Ref.	Actual Taxes Paid In Calendar Year (A)					Updated Test Year Expense (B)	Adjustments	Total Adjusted Taxes
			2015	2016	2017	2018	2019	2020		
1	Non Revenue-Related									
2	Ad Valorem:									
3	Texas		\$ 27,470,256	\$ 27,642,035	\$ 31,235,730	\$ 33,096,106	\$ 35,092,570	\$ 44,335,878	\$ 2,139,811	\$ 56,557,750
4	Other States		5,822,827	7,680,001	9,568,853	10,111,541	12,079,414	11,098,547	8,547,168	18,502,771
5	Total Ad Valorem		\$ 33,293,083	\$ 35,322,036	\$ 40,804,583	\$ 43,207,647	\$ 47,171,984	\$ 55,434,425	\$ 10,686,979	\$ 75,060,521
6	Payroll Taxes:									
7	FICA		\$ 8,090,937	\$ 8,219,633	\$ 8,427,091	\$ 8,359,814	\$ 8,488,915	\$ 3,913,811	\$ 8,344,664	\$ 8,344,664
8	FUTA		57,493	56,731	54,501	52,337	52,519	52,105	49,623	49,623
9	SUTA		89,126	91,568	98,305	78,322	78,561	74,697	104,373	104,373
10	Total Payroll		\$ 8,237,556	\$ 8,367,932	\$ 8,579,897	\$ 8,490,473	\$ 8,619,995	\$ 4,040,613	\$ (538,134)	\$ 7,960,527
11	Franchise:									
12	Texas (1)									
13	Other States		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000
14	Environmental Tax									
15	Other Taxes:									
16	Sales & Use Tax		\$ (41,722)	\$ 139,515	\$ 88,479	\$ 369,231	\$ 29,462	\$ 375,490	\$ 123,346	\$ 123,346
17	Other									
18										
19	Subtotal All Above		\$ 41,508,917	\$ 43,849,483	\$ 49,492,959	\$ 52,087,351	\$ 55,841,441	\$ 59,870,528	\$ 10,148,846	\$ 83,164,395
20										
21	Revenue-Related									
22	State Gross Receipts:									
23	Texas		\$ 6,418,607	\$ 5,814,610	\$ 6,241,217	\$ 6,463,444	\$ 6,060,630	\$ 5,568,868	\$ 1,850,974	\$ 7,419,842
24	Other States									
25	Local Gross Receipts: (2)									
26	Texas		\$ 9,261,894	\$ 8,379,809	\$ 9,266,091	\$ 9,329,613	\$ 8,760,940	\$ 8,171,683	\$ 1,842,461	\$ 10,268,227
27	Other States									
28	PUC Assessment:									
29										
30	Subtotal		\$ 15,680,501	\$ 14,194,419	\$ 15,507,308	\$ 15,793,057	\$ 14,821,570	\$ 13,740,551	\$ 3,693,434	\$ 17,688,069
31										
32	Total Taxes Other Than Income Taxes		\$ 57,189,418	\$ 58,043,902	\$ 65,000,267	\$ 67,880,408	\$ 70,663,011	\$ 73,611,079	\$ 13,842,280	\$ 100,852,464

Southwestern Public Service Company

Taxes Other Than Income Taxes

(1) Refunds received by Southwestern Public Service Company ("SPS") were included in the year they were originally paid.

(2) Also referred to as City Rental/Franchise Fee. State Fees other than Texas Franchise Fees are not recorded in FERC 408.

Note A: These six columns include only actual taxes paid during each of the six preceding calendar years and will not include any accrued taxes.

Note B: This column is displayed in total because the expense accrual for the three types of payroll taxes are not calculated separately. This amount is also included in schedule G-U1.1 & G-U1.6.

Ad Valorem:

Expense accrual is based on the previous year's taxes and projected increases in values and rates. This amount is divided by 12.

Payroll Taxes:

The FICA, FUTA & SUTA tax accrual is created by applying the tax percentage assigned by the federal or state government to the applicable payroll, and then charging it into a clearing account. The accrual amount is charged out of the clearing account each month and allocated to various expense, capital, COGS, clearing, and deferred accounts in the general ledger using SPS's labor loading process.

State Franchise:

New Mexico - The annual franchise tax is \$50 and it is expensed in the month paid.

Oklahoma -The updated test year expense is the maximum franchise tax that Oklahoma requires to be paid (\$20,000) and this amount divided by 12 is what is accrued on a monthly basis.

Kansas - The annual franchise tax is expensed when final payment is made.

State Gross Receipts Tax:

Monthly expense accrual is based on the previous three month's receipts divided by three.

Local Gross Receipts (City Rental/Franchise):

Monthly expense accrual is based on actual taxable revenue multiplied by the applicable local franchise fee rates.

Southwestern Public Service Company

Below the Line Expenses

Line No.	FERC Acct.	Description	45 Day Update Amount (January 1, 2020 through December 31, 2020)	Adjustment	Adjusted Below the Line Expenses
1	426.1	Donations	\$ 413,634	\$ -	\$ 413,634
2	426.2	Life Insurance	\$ (23,429)	\$ -	\$ (23,429)
3	426.3	Penalties	\$ 69,404	\$ -	\$ 69,404
4	426.4	Expenditures for Certain Civic, Political and Related Activities	\$ 575,905	\$ -	\$ 575,905
5	426.5	Other Deductions	\$ 194,204	\$ -	\$ 194,204
6		Total Below the Line Expenses	<u>\$ 1,229,718</u>	<u>\$ -</u>	<u>\$ 1,229,718</u>

Note: These expenses were excluded from the cost of service. Please refer to Attachment SNN-RR-U2.

Southwestern Public Service Company is not requesting any expenses from Federal Energy Regulatory Commission ("FERC") Account 426, other than those detailed on Schedule G-U4.

Southwestern Public Service Company

Regulatory Commission Expense

Line No.	Description	Docket No.	Updated Test Year Amount	Company Adjustment	Company Request
1	Texas PUCT Assessment		\$ 1,192,892	\$ 257,345	\$ 1,450,237
2	TX Rate Case Expense	Docket No. 49384	49,152	(49,152)	0
3	TX Rate Case Expense	Docket No. 45524	(595)	595	0
4	TX Rate Case Expense	Docket No. 47588	1,106,107	(1,106,107)	0
5	TX Rate Case Expense	Docket No. 49831	5,013,319	(5,013,319)	0
6	TX Rate Case Expense	Instant Docket	0	5,489,800	5,489,800
7	TX Misc. Commission Expenses	Court of Appeals	4,241	0	4,241
8	TX Misc. Commission Expenses	Court of Appeals	24,910	0	24,910
9	TX Rate Case Expense	Docket No. 51644	0	311,450	311,450
10	TX Rate Case Expense	Docket No. 51625	0	685,575	685,575
11	TX Regulatory Miscellaneous Expenses		(66,293)	0	(66,293)
12	NM Commission Assessment		2,272,368	0	2,272,368 (1)
13	NM Misc Commission Expenses		2,449	0	2,449 (1)
14	NM Rate Case	Docket No. 17-00255	221,928	0	221,928 (1)
15	NM Rate Case	Docket No. 19-00170	712,903	0	712,903 (1)
16	NM Misc Commission Expenses	Docket No. 19-00134	22	0	22 (1)
17	NM Misc Commission Expenses	Docket No. 19-00211	367	0	367 (1)
18	NM Misc Commission Expenses	Docket No. 19-00140	536	0	536 (1)
19			0	0	0 (1)
20	FERC Related		1,301,992	0	1,301,992 (1)
21	Regulatory Miscellaneous Expenses	Various	155,404	0	155,404
22					
23					
	Total Requested		\$ 11,991,701	\$ 576,187	\$ 12,567,888

(1) These amounts are not Texas jurisdictional, and therefore not included in the revenue requirements.

Southwestern Public Service Company
Monthly O&M Expenses

Line No.	Description	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20
FERC ACCT								
500	Supervision & Engineering	\$ 292,033	\$ 288,337	\$ 334,281	\$ 277,044	\$ 273,921	\$ 274,281	\$ 406,677
501	Fuel (Transportation & Handling)	16,025,157	15,169,553	10,956,856	10,636,023	17,326,428	17,892,465	27,111,955
502	Steam Expense	868,900	897,887	908,023	1,026,081	767,645	969,280	1,043,687
503	Electric Expense	702,266	655,253	773,957	738,097	686,257	689,824	846,689
504	Miscellaneous	1,246,028	1,081,039	1,175,585	838,364	991,631	1,179,614	1,294,222
505	Rent	335,660	288,766	272,831	362,878	399,191	326,017	274,331
506	Supplies and Expenses	-	-	-	-	-	-	-
507	SOX Allowances	-	-	-	-	-	-	-
508		-	-	-	-	-	-	-
509		-	-	-	-	-	-	-
	Total Steam Production Operation	\$ 19,470,043	\$ 18,380,836	\$ 14,421,532	\$ 13,878,487	\$ 20,445,073	\$ 21,366,389	\$ 30,977,561
510	Supervision & Engineering	\$ 31,707	\$ 48,870	\$ 97,218	\$ 46,288	\$ 58,253	\$ 40,364	\$ 60,088
511	Structures	313,957	314,207	259,512	287,145	325,621	361,241	393,725
512	Boilers	955,419	858,959	1,721,708	1,077,675	1,103,048	707,814	688,939
513	Electric Plant	443,302	708,848	959,028	798,223	887,673	583,479	151,917
514	Miscellaneous Plant	749,554	1,018,253	924,529	906,429	618,601	677,187	837,309
515	Steam Production (Nonmajor)	-	-	-	-	-	-	-
	Total Steam Production Maintenance	\$ 2,493,939	\$ 2,949,136	\$ 3,961,995	\$ 3,115,760	\$ 2,993,196	\$ 2,370,085	\$ 2,131,977
546	Supervision & Engineering	\$ 29,704	\$ 46,371	\$ 22,371	\$ 30,587	\$ 33,130	\$ 31,936	\$ 63,060
548	Generation Expense	21,364	19,567	21,537	20,771	15,550	27,077	33,004
549	Miscellaneous	443,496	368,447	472,193	456,102	312,667	449,200	402,398
550	Rents	201,477	194,453	185,657	193,734	196,386	200,854	182,584
	Total Combustion Turbine Production Operation	\$ 696,040	\$ 628,839	\$ 701,757	\$ 701,195	\$ 557,734	\$ 709,067	\$ 681,046
551	Supervision & Engineering	\$ 16,366	\$ 55,015	\$ 55,135	\$ 31,410	\$ 31,741	\$ 39,163	\$ 34,242
552	Structures	23,149	3,940	11,854	6,930	10,723	33,843	20,128
553	Electric Plant	262,497	89,843	69,516	78,126	91,461	88,302	144,141
554	Miscellaneous Plant	329,670	307,680	389,022	324,106	328,944	369,416	322,255
	Total Combustion Turbine Production Maintenance	\$ 631,681	\$ 456,478	\$ 525,527	\$ 440,572	\$ 462,869	\$ 530,724	\$ 520,766
556	System Control and Dispatch	\$ 82,825	\$ 109,984	\$ 112,085	\$ 92,690	\$ 111,041	\$ 86,280	\$ 70,836
557	Other Expenditures	(2,132,153)	(2,154,978)	(1,778,943)	(2,759,072)	(1,911,106)	(6,563,218)	(4,911,407)
	Total System Control and Dispatch	\$ (2,049,328)	\$ (2,044,994)	\$ (1,666,858)	\$ (2,666,382)	\$ (1,800,065)	\$ (6,476,938)	\$ (4,840,571)
30	Total Production	\$ 21,242,375	\$ 20,370,295	\$ 17,943,953	\$ 15,469,631	\$ 22,658,806	\$ 18,499,327	\$ 29,470,780

Southwestern Public Service Company
Monthly O&M Expenses

Line No.	Description	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total UTY	Adjustments(1)	As Adjusted
FERC ACCT									
Steam Production Operation									
500	Supervision & Engineering	\$ 293,077	\$ 329,160	\$ 320,375	\$ 310,119	\$ 281,772	\$ 3,681,076	\$ (65,651)	\$ 3,615,426
501	Fuel (Transportation & Handling)	27,326,788	19,366,159	15,549,206	15,844,775	19,696,466	212,901,831	(179,595,691)	33,306,140
502	Steam Expense	1,053,103	902,552	930,031	936,688	1,193,264	11,497,141	(360,182)	11,136,960
505	Electric Expense	823,921	806,647	768,197	834,698	798,394	9,124,200	67,409	9,191,609
506	Miscellaneous	746,056	1,165,136	794,551	849,928	1,412,609	12,774,762	(71,996)	12,702,766
507	Rent	311,902	344,217	306,511	284,864	(33,413)	3,473,755	(483,939)	2,989,816
508	Supplies and Expenses	-	-	-	-	-	-	-	-
509	SOx Allowances	-	-	-	-	-	34,908	-	34,908
9	Total Steam Production Operation	\$ 30,554,848	\$ 22,913,871	\$ 18,668,870	\$ 19,061,072	\$ 23,349,092	\$ 253,487,673	\$ (180,510,049)	\$ 72,977,624
Steam Production Maintenance									
510	Supervision & Engineering	\$ 34,597	\$ 60,124	\$ 58,911	\$ 74,424	\$ (31,508)	\$ 579,335	\$ (45,166)	\$ 534,169
511	Structures	351,768	287,291	230,424	222,798	486,187	3,853,877	6,369	3,860,246
512	Boilers	757,540	1,257,956	833,619	974,146	2,686,727	13,623,550	23,944	13,647,494
513	Electric Plant	448,960	414,140	404,886	405,680	676,802	6,882,938	15,158	6,898,096
514	Miscellaneous Plant	739,817	623,813	759,391	733,223	1,152,600	9,740,704	49,157	9,789,861
515	Steam Production (Nonmajor)	-	-	-	-	-	-	-	-
16	Total Steam Production Maintenance	\$ 2,332,681	\$ 2,643,324	\$ 2,307,232	\$ 2,410,271	\$ 4,970,808	\$ 34,680,404	\$ 49,461	\$ 34,729,866
Combustion Turbine Production Operation									
546	Supervision & Engineering	\$ 41,750	\$ 64,689	\$ 69,155	\$ 66,383	\$ 40,666	\$ 539,801	\$ (16,920)	\$ 522,881
548	Generation Expense	29,880	28,892	20,793	29,371	29,326	297,132	2,152	299,285
549	Miscellaneous	394,774	453,113	396,632	395,805	552,188	5,097,015	4,173,622	9,270,637
550	Rents	192,787	192,850	208,550	190,229	181,321	2,320,882	3,342,639	5,663,521
21	Total Combustion Turbine Production Operation	\$ 659,191	\$ 739,544	\$ 695,129	\$ 681,788	\$ 803,502	\$ 8,254,831	\$ 7,501,493	\$ 15,756,324
Combustion Turbine Production Maintenance									
551	Supervision & Engineering	\$ 32,522	\$ 46,127	\$ 39,955	\$ 43,931	\$ 39,691	\$ 465,298	\$ (27,479)	\$ 437,819
552	Structures	24,856	28,317	3,056	20,733	42,424	229,953	352	230,305
553	Electric Plant	107,299	82,296	180,001	33,946	79,296	1,306,723	4,193,923	5,500,646
554	Miscellaneous Plant	326,697	381,887	328,370	320,371	(25,784)	3,702,635	(1)	3,702,634
26	Total Combustion Turbine Production Maintenance	\$ 491,375	\$ 538,627	\$ 551,382	\$ 418,981	\$ 135,628	\$ 5,704,609	\$ 4,166,795	\$ 9,871,404
System Control and Dispatch									
556	System Load Control	\$ 92,965	\$ 82,540	\$ 75,484	\$ 71,869	\$ 80,104	\$ 1,068,702	\$ (25,864)	\$ 1,042,838
557	Other Expenditures	(4,898,415)	(4,162,747)	(5,058,935)	(6,166,369)	(4,637,088)	(47,134,430)	48,523,019	1,388,589
29	Total System Control and Dispatch	\$ (4,805,450)	\$ (4,080,207)	\$ (4,983,451)	\$ (6,094,500)	\$ (4,556,985)	\$ (46,065,728)	\$ 48,497,155	\$ 2,431,427
30	Total Production	\$ 29,232,645	\$ 22,755,159	\$ 17,239,161	\$ 16,477,612	\$ 24,702,045	\$ 256,061,789	\$ (120,295,144)	\$ 135,766,645

Southwestern Public Service Company
Monthly O&M Expenses

Line No.	Description	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20
Transmission Operations								
1	Supervision & Engineering	\$ 649,016	\$ 689,147	\$ 895,541	\$ 678,465	\$ 664,759	\$ 671,370	\$ 845,103
2	Load Dispatch	-	-	-	-	-	-	-
3	Load Dispatch - Reliability	(2,279)	5,704	399	(4,058)	-	2,605	778
4	Load Dispatch - Monitor/Operate	284,533	229,956	283,420	256,377	254,949	257,136	310,660
5	Load Dispatch - Transmission Serv/Sch	-	-	-	-	-	-	-
6	Load Dispatch - Sch/Con/Disp Serv	410,592	386,937	416,097	400,280	413,622	400,280	413,622
7	Rel/Plan/Standards Dev Serv	3,260	10,638	7,747	7,906	(2,566)	(11,966)	-
8	Trans Service Studies	46,844	(7,546)	(268)	-	(341)	(37,669)	10,017
9	Generation Interconnection Studies	(37,500)	-	-	-	-	37,500	-
10	Rel/Plan/Standards Dev Serv	273,830	273,272	254,237	269,318	275,156	269,318	324,585
11	Station Equipment	163,613	127,779	167,004	200,403	34,841	93,411	142,874
12	Overhead Lines	(9,598)	(10,931)	(16,209)	(1,760)	166,652	-	6,750
13	Underground Lines	-	-	-	-	-	-	-
14	Wheeling	15,602,825	14,860,759	14,442,682	14,606,594	15,276,367	14,926,693	15,296,594
15	Miscellaneous	275,288	310,808	157,333	221,846	177,670	268,226	323,163
16	Rents	138,472	131,039	106,156	169,212	243,033	153,000	112,483
17	Total Transmission Operations	\$ 17,798,894	\$ 17,007,562	\$ 16,714,138	\$ 16,804,583	\$ 17,504,143	\$ 17,029,903	\$ 17,786,630
Transmission Maintenance								
18	Supervision & Engineering	-	-	-	-	-	-	-
19	Structures	-	-	-	-	-	-	-
20	Station Equipment	94,873	113,645	119,978	124,772	125,252	248,757	72,103
21	Overhead Lines	37,480	111,666	244,224	49,098	45,125	(263,916)	(22,217)
22	Underground Lines	-	-	-	-	-	-	-
23	Miscellaneous	-	-	-	-	-	-	-
24	Total Transmission Maintenance	\$ 132,353	\$ 225,311	\$ 364,202	\$ 173,869	\$ 170,377	\$ (15,160)	\$ 49,885
Regional Market Expenses								
25	Operation Supervision	\$ 2,929	\$ 15,172	\$ 24,264	\$ 2,030	\$ 22,002	\$ 11,016	\$ 16,208
26	DA & RT Mkt Admin	20,540	22,254	25,961	18,802	26,982	21,977	33,682
27	Trans Rights Mkt Admin	-	-	-	-	-	-	-
28	Cap Mkt Admin	-	-	-	-	-	-	-
29	Ancillary Serv Mkt Admin	463	1,473	1,939	1,046	1,630	1,047	2,331
30	Market Monitoring/Compliance	1,914	3,011	3,465	1,620	1,735	1,937	2,164
31	Mkt Fac/Mon/Comp Serv	692,873	652,956	702,164	675,472	697,988	675,472	697,988
32	Regional Market Rents	3,220	2,872	2,484	3,635	4,064	3,696	2,773
33	Total Regional Market Expenses	\$ 721,939	\$ 697,739	\$ 760,278	\$ 702,605	\$ 754,402	\$ 715,146	\$ 755,145
34	Total Transmission	\$ 18,653,186	\$ 17,930,612	\$ 17,838,618	\$ 17,681,057	\$ 18,428,922	\$ 17,729,890	\$ 18,591,660

Southwestern Public Service Company
Monthly O&M Expenses

Line No.	Description	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total UTY	Adjustments(1)	As Adjusted
FERC ACCT									
Transmission Operations									
1	Supervision & Engineering	\$ 291,027	\$ 688,415	\$ 689,700	\$ 561,032	\$ 746,656	\$ 8,070,232	\$ (276,580)	\$ 7,793,651
2	Load Dispatch	-	-	-	-	-	-	-	-
3	Load Dispatch - Reliability	4,144	2,220	(10,012)	802	(303)	-	(51)	(51)
4	Load Dispatch - Monitor/Operate	244,456	276,475	291,505	269,428	291,124	3,250,020	13,453	3,263,473
5	Load Dispatch - Transmission Serv/Sch	-	-	-	-	-	-	-	-
6	Load Dispatch - Sch/Cont/Disp Serv	413,622	400,280	413,622	400,836	413,622	4,883,414	-	4,883,414
7	Rel/Plan/Standards Dev Serv	-	33	-	-	-	15,052	(45)	15,007
8	Trans Service Studies	(9,303)	9,392	(147)	4,260	-	15,239	(471)	14,768
9	Generation Interconnection Studies	6,884	16,093	86,588	11,354	12,203	133,123	(6,596)	126,527
10	Rel/Plan/Standards Dev Serv	275,156	269,318	275,156	321,762	275,156	3,356,263	-	3,356,263
11	Station Equipment	124,550	69,838	73,526	99,012	182,930	1,479,781	13,741	1,493,522
12	Overhead Lines	412,228	(21,648)	587	(113,009)	8,238	421,300	1,736,913	2,158,213
13	Underground Lines	-	-	-	-	-	-	-	-
14	Wheeling	15,375,031	14,631,883	14,521,288	13,680,740	14,804,061	178,025,516	(1,504,867)	176,520,649
15	Miscellaneous	240,280	253,429	234,642	372,937	541,470	3,377,111	6,030	3,383,141
16	Rents	206,761	145,692	128,244	173,351	105,499	1,812,941	(222,648)	1,590,293
17	Total Transmission Operations	\$ 17,584,837	\$ 16,741,420	\$ 16,704,700	\$ 15,782,525	\$ 17,380,656	\$ 204,839,992	\$ (241,121)	\$ 204,598,871
Transmission Maintenance									
18	Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Structures	-	-	-	-	-	-	-	-
20	Station Equipment	102,745	47,360	127,669	196,769	189,136	1,563,057	5,508	1,568,565
21	Overhead Lines	8,684	21,464	57,644	147,796	14,695	451,741	257,394	709,135
22	Underground Lines	-	-	-	-	-	-	-	-
23	Miscellaneous	-	-	-	-	-	-	-	-
24	Total Transmission Maintenance	\$ 111,429	\$ 68,824	\$ 185,313	\$ 344,564	\$ 203,831	\$ 2,014,799	\$ 262,901	\$ 2,277,700
Regional Market Expenses									
25	Operation Supervision	\$ 14,219	\$ 13,950	\$ 13,855	\$ 12,118	\$ 14,544	\$ 162,307	\$ (6,053)	\$ 156,254
26	DA & RT Mkt Admin	27,790	26,273	28,700	22,415	24,168	299,544	(10,675)	288,869
27	Trans Rights Mkt Admin	-	-	-	-	-	-	-	-
28	Cap Mkt Admin	-	-	-	-	-	-	-	-
29	Ancillary Serv Mkt Admin	124	1,092	1,386	603	1,264	14,398	(585)	13,813
30	Market Monitoring/Compliance	682	1,671	1,386	2,730	2,668	24,982	(822)	24,160
31	Mkt Fac/Mon/Comp Serv	697,988	675,472	697,988	676,410	697,988	8,240,761	-	8,240,761
32	Regional Market Rents	3,330	3,706	3,644	3,561	3,716	40,700	(5,570)	35,130
33	Total Regional Market Expenses	\$ 744,133	\$ 722,163	\$ 746,959	\$ 717,837	\$ 744,348	\$ 8,782,693	\$ (23,706)	\$ 8,758,987
34	Total Transmission	\$ 18,440,399	\$ 17,532,407	\$ 17,636,972	\$ 16,844,926	\$ 18,328,835	\$ 215,637,483	\$ (1,925)	\$ 215,635,558

Southwestern Public Service Company
Monthly O&M Expenses

Line No.	Description	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20
Distribution Operations								
1	Supervision	\$ 314,106	\$ 340,349	\$ 374,594	\$ 363,060	\$ 318,399	\$ 290,015	\$ 353,705
2	Load Dispatch	22,926	18,466	24,723	29,798	41,661	32,806	15,044
3	Station Equipment	110,578	66,805	38,613	112,795	53,536	53,536	126,986
4	Overhead Lines	123,162	(7,358)	(105,959)	(13,360)	18,702	(119,775)	240,328
5	Underground Lines	12,966	48,635	42,000	42,875	131,658	178,128	(65,652)
6	Street Lighting	68,311	45,710	41,745	46,624	48,680	37,482	50,138
7	Metering	251,205	216,623	185,563	217,550	243,055	(72,537)	184,291
8	Customer Installations	31,813	29,063	50,526	48,569	51,545	67,292	56,433
9	Miscellaneous	986,344	1,060,102	922,409	914,654	500,409	528,463	751,950
10	Rents	223,162	193,077	174,848	247,298	268,384	221,592	192,200
11	Total Distribution Operations	\$ 2,144,574	\$ 2,013,472	\$ 1,749,061	\$ 2,009,863	\$ 1,679,620	\$ 1,217,002	\$ 1,905,424
Distribution Maintenance								
12	Supervision	\$ 2,167	\$ 3,086	\$ 266	\$ 3,180	\$ 1,428	\$ 2,312	\$ 3,439
13	Structures	-	-	-	-	7,690	(7,690)	-
14	Station Equipment	33,879	53,408	54,328	13,195	35,880	96,888	47,084
15	Overhead Lines	756,758	1,166,552	721,973	1,438,768	774,159	(1,038,477)	789,781
16	Underground Lines	12,185	8,842	(9,561)	9,814	5,795	8,612	1,354
17	Transformers	-	-	-	-	-	-	-
18	Street Lighting	55,254	28,372	35,082	55,256	14,694	15,005	14,497
19	Metering	-	-	-	-	-	4,115	6,306
20	Miscellaneous	986	1,053	2,238	2,218	2,492	(1,111)	1,893
21	Total Distribution Maintenance	\$ 861,230	\$ 1,261,312	\$ 804,326	\$ 1,522,431	\$ 842,138	\$ (920,346)	\$ 864,353
Customer Expense								
22	Supervision	\$ 2,157	\$ 2,379	\$ 2,571	\$ 1,756	\$ 2,088	\$ 2,005	\$ 2,870
23	Meter Reading	512,780	467,041	440,244	482,042	162,381	367,345	429,061
24	Billing & Cashiering	427,039	806,695	702,039	592,473	702,305	525,636	635,347
25	Uncollectible Accounts	384,213	265,363	1,925,217	750,917	(1,129,318)	495,115	670,587
26	Miscellaneous	15,472	17,382	20,485	11,861	12,379	25,828	9,994
27	Customer Assistance	1,398,300	1,460,897	1,574,941	1,345,131	1,419,507	1,551,214	2,003,529
28	Advertisement	52,203	10,102	16,573	367	56,876	42,797	39,412
29	Miscellaneous	5,530	6,250	6,694	6,573	6,862	14,321	7,943
30	Demonstrations & Selling	32,145	25,882	29,539	10,308	10,079	41,604	16,487
31	Miscellaneous Sales	930	1,051	1,121	955	997	2,081	436
32	Customer Deposit Interest	-	-	-	-	-	-	-
33	Total Customer Expense	\$ 2,830,769	\$ 3,063,042	\$ 4,719,423	\$ 3,202,383	\$ 1,244,155	\$ 3,067,945	\$ 3,815,667
34	Total Distribution	\$ 5,836,573	\$ 6,337,826	\$ 7,272,811	\$ 6,734,677	\$ 3,765,913	\$ 3,364,601	\$ 6,585,445

Southwestern Public Service Company
Monthly O&M Expenses

Line No.	Description	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total UTY	Adjustments(1)	As Adjusted
FERC ACCT									
Distribution Operations									
580	Supervision	\$ 302,975	\$ 352,498	\$ 1,021,012	\$ 444,007	\$ 421,043	\$ 4,895,764	\$ (3,833)	\$ 4,891,931
581	Load Dispatch	29,069	35,593	32,988	32,126	28,893	344,092	(1,852)	342,240
582	Station Equipment	74,105	66,230	91,037	105,728	84,423	987,962	5,324	993,286
583	Overhead Lines	175,100	197,463	(29,156)	(1,682)	546,652	1,024,119	11,805	1,035,924
584	Underground Lines	62,998	102,001	95,066	59,403	116,165	826,244	1,817	828,061
585	Street Lighting	38,745	42,843	30,801	59,079	56,814	566,972	4,708	571,680
7	Metering	103,475	134,854	205,379	160,441	173,722	2,003,621	21,299	2,024,920
587	Customer Installations	58,392	56,976	42,741	46,975	47,168	587,493	4,355	591,848
588	Miscellaneous	606,196	1,141,458	(103,278)	296,062	798,103	8,402,872	(444,093)	7,958,779
589	Rents	222,317	243,410	236,526	232,208	263,838	2,720,861	(306,305)	2,414,556
11	Total Distribution Operations	\$ 1,673,573	\$ 2,373,325	\$ 1,623,116	\$ 1,434,347	\$ 2,536,822	\$ 22,389,999	\$ (706,774)	\$ 21,653,224
Distribution Maintenance									
590	Supervision	\$ 959	\$ 1,228	\$ 1,450	\$ 3,687	\$ 3,837	\$ 27,038	\$ (852)	\$ 26,186
591	Structures	-	-	-	(991)	991	-	(1)	(1)
592	Station Equipment	78,440	33,936	173,017	34,550	51,627	706,231	2,716	708,947
593	Overhead Lines	759,567	465,937	733,212	1,335,514	322,911	8,226,654	670,360	8,897,014
594	Underground Lines	8,074	10,417	1,524	2,956	(7,269)	52,743	1,251	53,993
595	Transformers	-	-	-	-	-	-	-	-
596	Street Lighting	14,284	30,612	14,386	16,804	20,198	314,445	511	314,956
597	Metering	4,902	8,953	10,663	13,782	8,406	57,128	238	57,366
598	Miscellaneous	629	1,391	1,383	882	387	14,441	89	14,530
21	Total Distribution Maintenance	\$ 866,855	\$ 552,474	\$ 935,635	\$ 1,407,186	\$ 401,088	\$ 9,398,681	\$ 674,310	\$ 10,072,992
Customer Expense									
901	Supervision	\$ 2,069	\$ 2,026	\$ 5,471	\$ 3,590	\$ 668	\$ 29,649	\$ (1,141)	\$ 28,508
902	Meter Reading	382,843	388,632	452,747	433,169	447,356	4,965,640	19,491	4,985,130
903	Billing & Cashiering	543,153	517,304	599,432	572,691	584,178	7,208,292	(89,868)	7,118,423
904	Uncollectible Accounts	136,126	528,881	580,461	(685,826)	486,766	4,408,503	1,825,517	6,234,020
905	Miscellaneous	10,289	12,862	7,216	12,494	24,771	181,034	(477)	180,558
908	Customer Assistance	1,781,148	1,482,888	1,796,479	1,292,562	1,247,967	18,354,562	(15,382,983)	2,971,579
909	Advertisement	17,879	9,132	29,519	4,444	12,626	291,929	(287,870)	4,059
910	Miscellaneous	8,178	10,223	5,999	10,387	20,380	109,341	(341)	109,000
912	Demonstrations & Selling	23,651	44,250	19,518	17,698	29,476	300,638	(8,556)	292,082
916	Miscellaneous Sales	449	561	401	694	1,381	11,057	(19)	11,039
32	Customer Deposit Interest	-	-	-	-	-	-	44,060	44,060
33	Total Customer Expense	\$ 2,905,786	\$ 2,996,759	\$ 3,497,244	\$ 1,661,903	\$ 2,855,569	\$ 35,860,646	\$ (13,882,188)	\$ 21,978,458
34	Total Distribution	\$ 5,446,013	\$ 5,922,558	\$ 6,055,995	\$ 4,503,436	\$ 5,793,478	\$ 67,619,326	\$ (13,914,652)	\$ 53,704,674

Southwestern Public Service Company
Monthly O&M Expenses

Line No.	Description	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20
FERC								
ACCT								
920	\$	3,190,543	\$ 3,042,131	\$ 2,691,196	\$ 3,730,089	\$ 2,675,276	\$ 5,858,403	\$ 1,768,126
921	Administrative Salaries	2,264,421	1,327,271	2,478,541	1,317,274	1,342,752	1,652,037	1,945,564
922	Office Supplies & Expense	(1,732,819)	(1,935,373)	(1,898,371)	(1,968,220)	(2,041,939)	(1,956,628)	(2,038,068)
923	A&G Expense Transferred	543,908	570,983	641,443	475,142	303,699	560,283	359,582
924	Outside Services - Legal	320,913	276,734	268,274	304,736	314,894	304,345	315,709
925	Property Insurance	750,359	508,875	526,989	659,422	675,676	657,389	685,910
926	Injuries and Damages	2,455,770	2,485,791	2,621,233	2,329,120	2,444,026	2,029,800	2,601,866
927	Pensions & Benefits	562,648	507,334	577,290	481,240	370,032	455,528	665,852
928	Regulatory Commission Expense	(116,772)	(118,639)	(131,550)	(104,922)	(88,782)	(38,407)	(69,831)
929	Duplicate Charges - Electric	120,244	78,168	96,460	90,647	179,597	176,852	136,274
930.1	Miscellaneous	52,058	82,451	129,452	78,750	398,737	82,461	53,390
931	Rents	1,179,435	1,207,847	1,250,849	1,127,095	1,157,919	1,127,823	1,101,884
935	Maintenance of General Plant	14,633	2,245	11,386	2,425	1,968	1,872	2,578
	Contributions, Dues	-	-	-	-	-	-	-
	Economic Development	-	-	-	-	-	-	-
16	Total Administrative and General Expense	\$ 9,605,341	\$ 8,035,818	\$ 9,263,191	\$ 8,522,797	\$ 7,733,854	\$ 10,911,759	\$ 7,528,836
17	Total O&M Expense	\$ 55,337,475	\$ 52,674,551	\$ 52,318,573	\$ 48,408,163	\$ 52,587,495	\$ 50,505,577	\$ 62,176,721

Southwestern Public Service Company
Monthly O&M Expenses

Line No.	Description	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total UTY	Adjustments(1)	As Adjusted
Administrative and General Expense									
1	Administrative Salaries	\$ 2,866,882	\$ 4,708,857	\$ 2,781,551	\$ 2,867,064	\$ 3,807,827	\$ 39,987,946	\$ (6,474,598)	\$ 33,513,349
2	Office Supplies & Expense	1,756,625	1,867,471	1,940,052	1,499,691	1,212,759	20,604,458	(123,081)	20,481,377
3	A&G Expense Transferred	(2,178,102)	(2,036,259)	(1,873,576)	(1,890,235)	(2,083,126)	(23,632,717)	3,858,325	(19,774,391)
4	Outside Services - Legal	405,734	524,001	549,929	499,627	953,505	6,387,835	(37,002)	6,350,834
5	Property Insurance	415,710	304,285	352,055	332,773	344,844	3,855,270	(7,665)	3,847,604
6	Injuries and Damages	658,164	713,025	731,781	579,262	529,978	7,676,830	(959)	7,675,871
7	Pensions & Benefits	2,494,914	2,034,633	2,345,991	2,433,916	2,913,602	29,190,662	(2,572,412)	26,618,250
8	Regulatory Commission Expense	784,355	5,297,621	1,018,756	904,525	426,534	12,051,715	(413,515)	11,638,200
9	Duplicate Charges - Electric	(96,402)	(110,433)	(88,961)	(82,240)	(90,691)	(1,137,629)	-	(1,137,629)
10	Miscellaneous	93,952	85,899	75,961	82,247	54,639	1,270,941	(1,270,941)	-
11	Miscellaneous	54,145	51,515	37,407	73,220	118,714	1,212,300	(839,261)	373,040
12	Rents	1,247,362	1,161,780	1,124,522	1,109,537	1,322,986	14,119,038	(2,197,546)	11,921,492
13	Maintenance of General Plant	1,892	1,892	3,154	2,265	4,083	50,393	(26,945)	23,448
14	Contributions, Dues	-	-	-	-	-	-	1,232,509	1,232,509
15	Economic Development	-	-	-	-	-	-	-	-
16	Total Administrative and General Expense	\$ 8,505,232	\$ 14,604,286	\$ 8,998,621	\$ 8,411,651	\$ 9,515,655	\$ 111,637,042	\$ (8,873,089)	\$ 102,763,952
17	Total O&M Expense	\$ 61,624,289	\$ 60,814,409	\$ 49,930,750	\$ 46,237,624	\$ 58,340,013	\$ 650,955,640	\$ (143,084,810)	\$ 507,870,830

Note: (1) Adjustments to O&M include accounting adjustments, Commission-ordered adjustments, and pro forma adjustments. Please refer to the Direct Testimony of Stephanie N. Niemi for more information on O&M adjustments.