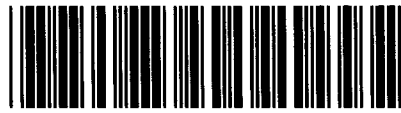


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Item Number: 268

Addendum StartPage: 0

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DOCKET NO. 42004
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APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE
PUBLIC SERVICE COMPANY FOR §
AUTHORITY TO CHANGE RATES AND §
TO RECONCILE FUEL AND § OF
PURCHASED POWER COSTS FOR THE §
PERIOD JULY 1, 2012 THROUGH §
JUNE 30, 2013 § ADMINISTRATIVE HEARINGS

**SOUTHWESTERN PUBLIC SERVICE COMPANY'S
RESPONSE TO OFFICE OF PUBLIC UTILITY COUNSEL'S
NINTH REQUEST FOR INFORMATION
QUESTION NOS. 9-1 THROUGH 9-8**
(Filename: SPSRespOPUC9th.doc; Total Pages: 20)

I. WRITTEN RESPONSES	2
II. INSPECTIONS.	3
RESPONSES	6
QUESTION NO. OPUC 9-1:	6
QUESTION NO. OPUC 9-2:	7
QUESTION NO. OPUC 9-3:	8
QUESTION NO. OPUC 9-4:	10
QUESTION NO. OPUC 9-5:	11
QUESTION NO. OPUC 9-6:	12
QUESTION NO. OPUC 9-7:	13
QUESTION NO. OPUC 9-8:	15
CERTIFICATE OF SERVICE	16
EXHIBITS ATTACHED:	
Exhibit SPS-OPUC 9-1 (filename: SPS-OPUC 9-1.xls)	17
Exhibit SPS-OPUC 9-2 (filename: SPS-OPUC 9-2.xls)	19

**SOAH DOCKET NO. 473-14-1665
DOCKET NO. 42004**

APPLICATION OF SOUTHWESTERN	§	BEFORE THE STATE OFFICE
PUBLIC SERVICE COMPANY FOR	§	
AUTHORITY TO CHANGE RATES AND	§	
TO RECONCILE FUEL AND	§	OF
PURCHASED POWER COSTS FOR THE	§	
PERIOD JULY 1, 2012 THROUGH	§	
JUNE 30, 2013	§	ADMINISTRATIVE HEARINGS

**SOUTHWESTERN PUBLIC SERVICE COMPANY'S
RESPONSE TO OFFICE OF PUBLIC UTILITY COUNSEL'S
NINTH REQUEST FOR INFORMATION
QUESTION NOS. 9-1 THROUGH 9-8**

Southwestern Public Service Company ("SPS") files this response to Office of Public Utility Counsel's ("OPUC") Ninth Request for Information, Question Nos. 9-1 through 9-8.

I. WRITTEN RESPONSES

SPS's written responses to OPUC's Ninth Request for Information are attached and incorporated by reference. Each response is stated on or attached to a separate page on which the request has been restated. SPS's responses are made in the spirit of cooperation without waiving SPS's right to contest the admissibility of any of these matters at hearing. In accordance with P.U.C. PROC. R. 22.144(c)(2)(A), each response lists the preparer or person under whose direct supervision the response was prepared and any sponsoring witness. When SPS provides certain information sought by the request while objecting to the provision of other information, it does so without prejudice to its objection in the interests of narrowing discovery disputes under P.U.C. PROC.

R. 22.144(d)(5). As allowed under P.U.C. PROC. R. 22.144(c)(2)(F), SPS stipulates that its responses may be treated by all parties as if they were made under oath.

II. INSPECTIONS.

If responsive documents are more than 100 pages but less than eight linear feet in length, the response will indicate that the attachment is voluminous (“(V)”) and, pursuant to P.U.C. PROC. R. 22.144(h)(2), the exhibit will be made available for inspection at SPS’s voluminous room at 401 Congress Avenue, Suite 2100, Austin, Texas 78701; telephone number (512) 370-2867. Voluminous exhibits will also be provided on CD to any requesting party. Further, SPS will upload all voluminous documents, along with all native files for review to SPS’s Sharepoint website:

<https://collaboration.xcelenergy.com/sps/SPSFinalRateCases/default.aspx>

All parties will be provided a log in id number at time of intervention to access the Sharepoint website.

If a response or the responsive documents are provided pursuant to the protective order in this docket, the response will indicate that it or the attachment is either confidential (“CONF”) or highly Sensitive (“HS”) as appropriate under the protective order. Confidential and Highly Sensitive materials will be served on all parties that have signed and filed the certification under the protective order entered in this docket. Confidential and Highly Sensitive responsive documents will also be made available for inspection at SPS’s voluminous room, unless they form a part of a response that exceeds eight linear feet in length; then they will be available at their usual repository in accordance

with the following paragraph. Please call in advance for an appointment to ensure that there is sufficient space to accommodate your inspection.

If responsive documents exceed eight linear feet in length, the response will indicate that the attachment is subject to the FREIGHT CAR DOCTRINE, and, pursuant to P.U.C. PROC. R. 22.144(h)(3), the attachment will be available for inspection at its usual repository, SPS's offices in Amarillo, Texas, unless otherwise indicated. SPS requests that parties wishing to inspect this material provide at least 48 hour notice of their intent by contacting Ron Moss of Winstead P.C., 401 Congress Avenue, Suite 2100, Austin, Texas 78701; telephone number (512) 370-2867; facsimile transmission number (512) 370-2850; email address rhmoss@winstead.com. Inspections will be scheduled to accommodate all requests with as little inconvenience to the requesting party and to SPS's operations as possible.

Respectfully submitted,

XCEL ENERGY SERVICES INC.

WINSTEAD P.C.

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BY: 

ATTORNEYS FOR
SOUTHWESTERN PUBLIC SERVICE COMPANY

RESPONSES

QUESTION NO. OPUC 9-1:

- a. Please provide the total direct and total allocated charges to each of Xcel's subsidiaries for directors and officers liability insurance during the test year.
- b. Please provide the test year charges incurred by SPS on a native basis (i.e., incurred by SPS itself) for directors and officers liability insurance.

RESPONSE:

- a. Please refer to Exhibit SPS-OPUC 9-1. SPS has included on the exhibit the allocations to all "legal entities." All charges to legal entities for directors' and officers' liability insurance during the Test Year are allocated. These charges are part of FERC Account 925, which appears on page 20 of Attachment KMK-RR-1 to the Direct Testimony of Kathy McNulty Kropp (Vol. RR14, page 218 of 553).
- b. SPS did not incur any Test Year charges on a native basis for directors' and officers' liability insurance.

Preparers: Peggy Stevens, Kathy McNulty Kropp
Sponsors: Raynard A. Gray, Kathy McNulty Kropp

QUESTION NO. OPUC 9-2:

- a. Please provide the total direct and total allocated charges to each of Xcel's subsidiaries for fiduciary liability insurance during the test year.
- b. Please provide the test year charges incurred by SPS on a native basis (i.e., incurred by SPS itself) for fiduciary liability insurance.

RESPONSE:

- a. Please refer to Exhibit SPS-OPUC 9-2. SPS has included on the exhibit the allocations to all "legal entities." All charges to legal entities for fiduciary liability insurance during the Test Year are allocated. These charges are part of FERC Account 925, which appears on page 20 of Attachment KMK-RR-1 to the Direct Testimony of Kathy McNulty Kropp (Vol. RR14, page 218 of 553).
- b. SPS did not incur any Test Year charges on a native basis for fiduciary liability insurance.

Preparers: Peggy Stevens, Kathy McNulty Kropp
Sponsors: Raynard A. Gray, Kathy McNulty Kropp

QUESTION NO. OPUC 9-3:

Regarding Ms. Schmidt-Petree's testimony at Attachment JSSP-RR-14, p. 20 (Risk Management Work Order Summary), please provide the following information.

- a. For each of the primary activities listed in the work order, please explain the relationship between the activity and item descriptions 1-8 in FERC Account 925.
- b. Mr. Gray's direct testimony states that the Treasury class of service provides such services as cash management, financial planning, debt and equity issuance, insurance and pension investment. Please explain in detail why 56.19% of the total Treasury class requested costs (as shown on p. 135 of Mr. Gray's testimony) are classified as FERC 925 Injuries and Damages expenses.
- c. Please explain in detail the reason for the injury and damages expenses shown in JSSP-RR-14 (p. 20) and identify which FERC account 925 item number(s) the expenses would be included under.
- d. Regarding the injuries and damages expenses shown in JSSP-RR-14 (p. 20), please identify which category(s) of services the payments would fall under, as listed in Mr. Gray's testimony, pages 138 and 139.

RESPONSE:

- a. The activities listed in the Work Order 142 – Risk Management are premium payments for General Liability Insurance, Excess Liability Insurance, and Other Insurance. These activities fall under item 1 in the description of Account 925 in the Uniform System of Accounts:
 1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc.
- b. The total Treasury class requested costs classified as FERC Account 925 Injuries and Damages expenses are \$1,884,984.25, which is 81.79% of the total SPS requested amount for this class of \$2,304,762.43. Of the Account 925 Injuries and Damages expenses, \$1,295,126.48 are charged to Work Order 142 – Risk Management, or 56.19% of the total Treasury class requested amount. It is reasonable that expenses to this FERC account would include such a large portion of this class's requested amounts because the expenses for SPS's hazard insurance fall under this affiliate class. These amounts are as follows for Work Order 142:

\$84,470.99 – General Liability Insurance: Insurance to cover accidental (fire, explosion, etc.) losses to third parties who suffer bodily injury or property damage;

\$1,206,652.34 – Excess Liability Insurance: Insurance that covers losses above General Liability and Auto Liability lines over coverage; and

\$4,003.15 – Other Insurance: Engineers professional liability insurance.

- c. Please refer to SPS's response to subpart (a) above.
- d. The Injuries and Damages items recorded to Work Order 142 are insurance premium expenses as identified in SPS's response to subpart (a). They fall under the category of Hazard Insurance as described in lines 3-10 on page 139 of Mr. Gray's testimony (Vol. RR7, page 330 of 554).

Preparers: John Hernick, Peggy Stevens
Sponsor: Raynard A. Gray

QUESTION NO. OPUC 9-4:

Please provide a breakdown of the SPS requested Treasury class cost of service expenses by the service categories shown in Mr. Gray's testimony, pages 138 and 139.

RESPONSE:

Costs of the Treasurer affiliate class are not tracked based on the types of services provided, which the list in Mr. Gray's testimony represents. However, the costs are tracked by functional groups, or departments, within the Treasurer's organization. The following table lists SPS requested amounts by department. The services listed in Mr. Gray's testimony may be performed by individuals within one or more of these departments.

Department	Requested Amount (Total Company)
Hazard insurance	\$1,983,867.84
Office of the Treasurer/Pensions & Investments	127,196.44
Cash Management	89,765.12
Financial Policy	103,933.03
Total	\$2,304,762.43

Preparer: Peggy Stevens
Sponsor: Raynard A. Gray

QUESTION NO. OPUC 9-5:

Please provide a descriptive listing of all XES allocated and direct charged insurance costs to SPS for the test year. For each insurance expense, provide the amount requested by SPS for the test year.

RESPONSE:

Please refer to the table below. Xcel Energy Services Inc. does not direct charge any insurance cost to SPS. These charges are part of FERC Accounts 924 and 925, which appear on page 20 of Attachment KMK-RR-1 to the Direct Testimony of Kathy McNulty Kropp (Vol. RR14, page 218 of 553).

Description	Affiliate Class	FERC Account	Total SPS
General Liability Insurance	Treasurer	925	\$84,471
Excess Liability Insurance	Treasurer	925	1,206,652
Auto Liability /Physical Damage Insurance	Aviation & Travel Svcs	924	4,693
	Treasurer	924	2,115
Directors and Officers Insurance	Treasurer	925	397,052
Fiduciary Insurance	Treasurer	925	146,768
Other Insurance	GC Legal Services	925	7,446
	Treasurer	925	2,046
		925	38,842
		925	4,003
		925	<u>4,301</u>
Total			\$1,898,390

Preparers: Olga Odell, Murray Chapman
Sponsors: Janet S. Schmidt-Petree, Kathy McNulty Kropp

QUESTION NO. OPUC 9-6:

Regarding RFI No. 9-4 above, please identify the affiliate class and the associated work order number under which each expense is incurred.

RESPONSE:

The expenses referenced in Question No. OPUC 9-4 are expenses of the Treasurer affiliate class. Expenses are not tracked based on the types of services provided, which the list in Mr. Gray's testimony represents. The costs of the departments of the Treasurer organization are billed to the following work orders:

Department	Work Order	Work Order Description	Requested Amount (Total Company)
Hazard Insurance	110	Executive (Corp Gov)	\$545,866.06
	141	Finance & Treasury (Corp Gov)	38,841.60
	142	Risk Mgmt	1,295,126.48
	143	Risk Mgmt (Corp Gov)	92,837.38
	147	Captive Insurance	232.57
	603043	CF SPS A/R Captive Insurance	11,278.98
	999253	CF SPS Risk Mgmt	(315.23)
Hazard Insurance Total			1,983,867.84
Office of the Treasurer/Pensions & Investments Total	141	Finance & Treasury (Corp Gov)	127,196.44
Cash Management Total	141	Finance & Treasury (Corp Gov)	89,765.12
Financial Policy	141	Finance & Treasury (Corp Gov)	65,452.94
	605250	CF SPS Financial Policy	111.22
	629452	SPS Rates & Reg - NM	16,750.66
	629454	SPS Rates & Reg - TX	10,586.81
	999004	NS General - SPS	11,031.39
Financial Policy Total			103,933.03
Grand Total			\$2,304,762.43

Prepared: Peggy Stevens
Sponsor: Raynard A. Gray

QUESTION NO. OPUC 9-7:

- a. For work order 110 (as shown in JSSP-RR-14 (p. 1)), please explain the reason for the \$547,243 in injuries and damages expenses.
- b. Identify which FERC Account 925 item number(s) the expenses would be included under.

RESPONSE:

- a. The \$547,243 in injuries and damages expenses in Work Order 110 includes small amounts of accruals for workers compensation coverage that are labor loadings following labor charged to Work Order 110 and other insurance costs as shown on the table below. For additional information regarding workers compensation insurance coverage, please refer to the Direct Testimony of Richard R. Schrubbe, pages 24-27 (Vol. RR13, pages 24-27 of 571).

Costs	Affiliate Class	Billing Method (Work Order)	FERC Account	Total
Regular Labor Loading – Injuries & Damages	Aviation & Travel Serv	110	925	\$216
	Chief Administrative Office	110	925	195
	Chief Executive Office	110	925	297
	Corporate Secretary	110	925	335
	Group President	110	925	173
	OS Senior VP Operations	110	925	161
Directors and Officers Insurance	Treasurer	110	925	397,052
Fiduciary Insurance	Treasurer	110	925	146,768
Other Insurance	Treasurer	110	925	2,046
Grand Total				\$547,243

- b. These expenses fall under item 1 in the description of Account 925 in the Uniform System of Accounts: "Premiums payable to insurance companies for protection

against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to account 228.2, Accumulated Provision for Injuries and Damages, for similar protection.”

Preparers: Carrie J. Authier, Olga Odell, Peggy Stevens
Sponsor: Janet S. Schmidt-Petree

QUESTION NO. OPUC 9-8:

For work order 110, please explain in detail the specific services provided by the Treasurer class of service, using the categories of services shown in Mr. Gray's testimony, pages 138 and 139.

RESPONSE:

Work Order 110 records expenses for insurance premiums as shown below:

\$397,052.10 – Directors' and Officers' Insurance: Insurance for protection of officers and directors from legal action.

\$146,768.01 – Fiduciary Insurance: Fiduciary insurance covering those with responsibility for Xcel Energy's 401k plans, retirement plans, etc.

\$2,045.95 – Other Insurance/special insurance

Insurance premiums fall under the item Hazard Insurance as described in Mr. Gray's testimony on page 139, lines 3-10 (Vol. RR 7, page 330 of 554):

Preparers: Peggy Stevens, John Hernick
Sponsor: Raynard A. Gray

CERTIFICATE OF SERVICE

I certify that on the 20th day of March, 2014, a true and correct copy of the foregoing instrument was served on all parties of record by electronic service and by either hand delivery, Federal Express, regular first class mail, certified mail, or facsimile transmission.



A handwritten signature in cursive script, appearing to read "Amy M. Shul", is written over a horizontal line.

SOUTHWESTERN PUBLIC SERVICE COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Legal Entity Receiving XES Expenses	Affiliate Class	Activity	Billing Method (Work Order)	FERC Account	Total XES Billings for Class to all Legal Entities (FERC Acct. 400-935)
10285	1480 Welton, Inc.	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	0	\$ 752.01
10331	Chppw Flam Imp Co	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	0	55.65
10381	Clrwtr Inv	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	0	104.18
10441	Eloigne Comp	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	0	6,528.28
10501	NCE Comm, Inc.	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	0	339.67
10670	NSP-MN	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	925	1,308,893.08
10822	NSP-WI	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	925	190,461.74
10867	NSP Lands, Inc	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	0	15.86
10925	P.S.R. Inv, Inc.	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	0	318.40
11080	PSCo	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	925	1,066,630.92
11151	Reddy Kilowatt Corp	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	0	124.54
11279	SPS	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	925	397,052.10
11334	Untd Pwr & Lnd	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	0	33.13
11376	WestGas Int, Inc.	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	925	49.73
11436	Xcel Energy, Inc.	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	0	339,330.58
11485	Xcel En Per Cont	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	0	79.92
11544	Xcel En WYCO Inc.	Treasurer	723540 Directors and Officers Insuran	110-Executive (Corp Gov)	0	5,298.43
						<u>\$ 3,316,068.22</u>

SOUTHWESTERN PUBLIC SERVICE COMPANY

(A)	(B)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	Legal Entity Receiving XES Expenses	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)	XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusio ns	Per Book	Pro Formas	Total Company (As Requested)
10285	1480 Welton, Inc.	\$ 752.01	\$ -	\$ -	\$ -	\$ -	\$ -
10331	Chppw Flam Imp Co	55.65	-	-	-	-	-
10381	Clrwtr Inv	104.18	-	-	-	-	-
10441	Eloigne Comp	6,528.28	-	-	-	-	-
10501	NCE Comm, Inc.	339.67	-	-	-	-	-
10670	NSP-MN	1,308,893.08	-	-	-	-	-
10822	NSP-WI	190,461.74	-	-	-	-	-
10867	NSP Lands, Inc	15.86	-	-	-	-	-
10925	P.S.R. Inv, Inc.	318.40	-	-	-	-	-
11080	PSCo	1,066,630.92	-	-	-	-	-
11151	Reddy Kilowatt Corp	124.54	-	-	-	-	-
11279	SPS	-	397,052.10	-	397,052.10	-	397,052.10
11334	Unid Pwr & Lnd	33.13	-	-	-	-	-
11376	WestGas Int, Inc.	49.73	-	-	-	-	-
11436	Xcel Energy, Inc.	339,330.58	-	-	-	-	-
11485	Xcel En Per Cont	79.92	-	-	-	-	-
11544	Xcel En WYCO Inc.	5,298.43	-	-	-	-	-
		\$ 2,919,016.12	\$ 397,052.10	\$ -	\$ 397,052.10	\$ -	\$ 397,052.10

SOUTHWESTERN PUBLIC SERVICE COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Legal Entity Receiving XES Expenses	Affiliate Class	Activity	Billing Method (Work Order)	FERC Account	Total XES for Class to all Billings for Class to all Legal Entities (FERC Acct. 400-935)	XES Billings for Class to all Legal Entities Except for SPS (FERC Acct. 400-935)
10286	1480 Welton, Inc.	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	0	\$ 277.96	\$ 277.96
10332	Chppw Flam Imp Co	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	0	20.57	20.57
10382	Clwrtr Inv	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	0	39.00	39.00
10442	Eloigne Comp	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	0	2,407.88	2,407.88
10502	NCE Comm, Inc.	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	0	125.46	125.46
10671	NSP-MN	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	925	483,958.64	483,958.64
10823	NSP-WI	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	925	70,402.96	70,402.96
10868	NSP Lands, Inc	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	0	5.81	5.81
10926	P.S.R. Inv, Inc.	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	0	117.08	117.08
11081	PSCo	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	925	394,156.18	394,156.18
11152	Reddy Kilowatt Corp	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	0	46.03	46.03
11280	SPS	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	925	146,768.01	-
11335	Untd Pwr & Lnd	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	0	12.25	12.25
11377	WestGas Int, Inc.	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	925	18.36	18.36
11437	Xcel Energy, Inc.	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	0	125,445.00	125,445.00
11486	Xcel En Per Cont	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	0	29.50	29.50
11545	Xcel En WYCO Inc.	Treasurer	723545 Fiduciary Insurance	110-Executive (Corp Gov)	0	1,955.35	1,955.35
						\$ 1,225,786.04	\$ 1,079,018.03

SOUTHWESTERN PUBLIC SERVICE COMPANY

(A)	(B)	(I)	(J)	(K)	(L)	(M)
		XES Billings for Class to SPS (Total Company) (FERC Acct. 400-935)	Exclusions	Per Book	Pro Formas	Total Company (As Requested)
Line No.	Legal Entity Receiving XES Expenses					
10286	1480 Welton, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -
10332	Chppw Flam Imp Co	-	-	-	-	-
10382	Clrwtr Inv	-	-	-	-	-
10442	Eloigne Comp	-	-	-	-	-
10502	NCE Comm, Inc.	-	-	-	-	-
10671	NSP-MIN	-	-	-	-	-
10823	NSP-WI	-	-	-	-	-
10868	NSP Lands, Inc	-	-	-	-	-
10926	P.S.R. Inv, Inc.	-	-	-	-	-
11081	PSCo	-	-	-	-	-
11152	Reddy Kilowatt Corp	-	-	-	-	-
11280	SPS	146,768.01	-	146,768.01	-	146,768.01
11335	Untd Pwr & Lnd	-	-	-	-	-
11377	WestGas Int, Inc.	-	-	-	-	-
11437	Xcel Energy, Inc.	-	-	-	-	-
11486	Xcel En Per Cont	-	-	-	-	-
11545	Xcel En WYCO Inc.	-	-	-	-	-
		\$ 146,768.01	\$ -	\$ 146,768.01	\$ -	\$ 146,768.01