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**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF COLORADO**

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RE: IN THE MATTER OF ADVICE)
LETTER NO. 1672-ELECTRIC)
FILED BY PUBLIC SERVICE)
COMPANY OF COLORADO TO) PROCEEDING NO. 14AL-_____ E
REVISE ITS COLORADO PUC NO.)
7-ELECTRIC TARIFF TO)
IMPLEMENT A GENERAL RATE)
SCHEDULE ADJUSTMENT AND)
OTHER RATE CHANGES)
EFFECTIVE JULY 18, 2014.)

DIRECT TESTIMONY AND ATTACHMENTS OF JANET S. SCHMIDT-PETREE

ON

BEHALF OF

PUBLIC SERVICE COMPANY OF COLORADO

June 17, 2014

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF COLORADO**

* * * * *

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SUMMARY OF DIRECT TESTIMONY OF JANET S. SCHMIDT-PETREE

Ms. Janet S. Schmidt-Petree is the Senior Financial Director, Operating Companies for Xcel Energy Services Inc. (“XES” or “Service Company”). In this position, Ms. Schmidt has responsibility for oversight of the XES administration, including accounting, billing, allocations, policies and procedures, service agreements, internal audits, external audits, and external reporting to state and federal regulatory agencies. She is also responsible for the publication of the cost assignment and allocation manuals (“CAAM”) and fully distributed cost (“FDC”) studies, in those jurisdictions where these items are required.

In her Direct Testimony, Ms. Schmidt-Petree describes the organization of Xcel Energy Inc. (“Xcel Energy”) and explains how the organization affects the flow of costs, and specifically to Public Service Company of Colorado (“Public Service” or “Company”), to ensure that Public Service’s regulated utility divisions are not subsidizing non-regulated activities. Ms. Schmidt-Petree describes the

role of the service company, XES. She then presents the cost allocation and assignment manual, together with the allocation methods and factors that were used in preparing the January 1, 2015 through December 31, 2015 Test Year (“Test Year”) cost of service presented by Ms. Deborah Blair. Lastly, Ms. Schmidt-Petree sponsors the fully distributed cost studies showing all the costs that have been assigned and allocated to Public Service’s non-regulated activities.

Ms. Schmidt-Petree recommends that the Colorado Public Utilities Commission (“Commission”) approve the CAAM and FDC Study as a reasonable basis for appropriately assigning or allocating costs to the Public Service electric division for purposes of the Test Year presented by Ms. Blair. She further requests that the Commission approve the allocation methods as detailed in the CAAM.

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LIST OF ATTACHMENTS

Attachment No. JSSP-1	Public Service Company's Cost Assignment and Allocation Manual dated March 2014
Attachment No. JSSP-1A	Comparison document that identifies all modifications to the CAAM since it was last filed in Proceeding No. 12AL-1268G
Attachment No. JSSP-2	Public Service Company's Fully Distributed Cost Study, page 1 (Public Version)
CONFIDENTIAL Attachment No. JSSP-2A	Public Service Company's Fully Distributed Cost Study, page 2 (CONFIDENTIAL – Filed Under Seal)
Public Version Attachment No. JSSP-2A	A redacted copy of Public Service's Fully Distributed Cost Study, page 2
Attachment No. JSSP-3	Allocating Workorders
Attachment No. JSSP-4	Utility Allocation Ratios and Percentages
Attachment No. JSSP-5	FERC Allocation Ratios and Percentages
Attachment No. JSSP-6	Non-Regulated Activity Allocation Ratios and Percentages
Attachment No. JSSP-7	XES 3-digit Allocation Ratios and Percentages

GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
A&G	Administrative and General
CAAM	Cost Assignment and Allocation Manual
CBA	Colorado Business Alliance
CCR	Code of Colorado Regulations
CEO	Chief Executive Officer
Commission	Colorado Public Utilities Commission
FDC	Fully Distributed Cost Study
FERC	Federal Energy Regulatory Commission
JDE	J.D. Edwards
NCE	New Century Energies, Inc.
NCS	New Century Services, Inc.
NOPR	Notice of Proposed Rulemaking
NSP	Northern States Power Company
NSPM	Northern States Power Company, a Minnesota corporation
NSPW	Northern States Power Company, a Wisconsin corporation
OCC	Office of Consumer Counsel
Operating Companies	Public Service, NSPM, NSPW, and SPS
O&M	Operations and Maintenance
PUHCA	Public Utility Holding Company Act
Public Service or Company	Public Service Company of Colorado

<u>Acronym/Defined Term</u>	<u>Meaning</u>
SCADA	Supervisory Control and Data Acquisition
SEC	Securities and Exchange Commission
Staff	Colorado Public Utilities Commission Staff
SPS	Southwestern Public Service Company
Test Year	January 1, 2015 through December 31, 2015
USoA	Uniform System of Accounts
WGI	WestGas InterState, Inc.
Xcel Energy	Xcel Energy Inc.
XES or Service Company	Xcel Energy Services Inc.

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DIRECT TESTIMONY AND ATTACHMENTS OF JANET S. SCHMIDT-PETREE

1 I. **INTRODUCTION, QUALIFICATIONS, PURPOSE OF TESTIMONY, AND**
2 **RECOMMENDATION**

3 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

4 A. My name is Janet S. Schmidt-Petree. My business address is 1800 Larimer
5 Street, Suite 1600, Denver, Colorado 80202.

6 Q. BY WHOM ARE YOU EMPLOYED AND WHAT IS YOUR POSITION?

7 A. I am employed by Xcel Energy Services Inc. ("XES" or "Service Company")
8 as Senior Financial Director, Operating Companies. XES is a wholly-owned
9 subsidiary of Xcel Energy Inc. ("Xcel Energy"), and provides an array of
10 support services to Public Service Company of Colorado ("Public Service" or
11 "Company") and the other utility operating company subsidiaries of Xcel
12 Energy on a coordinated basis.

13 Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

14 A. I am testifying on behalf of Public Service.

1 Q. PLEASE SUMMARIZE YOUR RESPONSIBILITIES AND
2 QUALIFICATIONS.

3 A. I am responsible for the oversight of the XES administration, including
4 accounting, billing, allocations, policies and procedures, service agreements,
5 internal audits, external audits, and external reporting to state and federal
6 regulatory agencies. I am also responsible for the publication of cost
7 assignment and allocation manuals in each jurisdiction, where required,
8 workorder allocations, non-operation and maintenance allocations, and non-
9 regulated business activity allocations for all four of Xcel Energy's Operating
10 Companies, as defined in the Xcel Operations section of my testimony, where
11 such allocations are necessary. Additionally I coordinate the Operations and
12 Maintenance ("O&M") expense budgets for the Group President business
13 area and the General Counsel, Chief Executive Officer ("CEO"), External
14 Affairs and Chief Financial Officer shared service organizations. I provide
15 accounting support for the Operating Company presidents by providing
16 financial information that assists the senior leadership team in making
17 decisions and by acting as a liaison between the Operating Company
18 presidents and the accounting organization on financial accounting issues. A
19 full description of my qualifications, duties and responsibilities is included as
20 Attachment A.

1 Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN THIS
2 PROCEEDING?

3 A. The purpose of my testimony is to:

4 • Describe the operations of Xcel Energy, including the organizational
5 structure and explain how this structure affects the flow of costs
6 between subsidiaries and to Public Service to ensure that Public
7 Services regulated utility operations are not subsidizing non-regulated
8 activities;

9 • Describe the relationship between XES and Public Service and explain
10 how costs are assigned or allocated from XES to Public Service.

11 • Sponsor Public Service's Cost Assignment and Allocation Manual
12 ("CAAM") dated March 2014, a copy of which is attached as
13 Attachment No. JSSP-1.

14 • Present and sponsor the Company's and XES's cost assignment and
15 allocation methods and the percents used in developing the January 1,
16 2015 through December 31, 2015 Test Year ("Test Year") cost of
17 service.

18 • Sponsor the Company's Fully Distributed Cost ("FDC") Study
19 applicable to the Test Year, a copy of which is attached as Attachment
20 No. JSSP-2 and Confidential Attachment No. JSSP-2A.

1 **Q. ARE YOU SPONSORING ANY ATTACHMENTS AS PART OF YOUR**
2 **DIRECT TESTIMONY?**

3 A. Yes. I am sponsoring Attachment Nos. JSSP-1 through JSSP-7 and
4 Confidential Attachment No. JSSP-2A.

5 **Q. WHAT RECOMMENDATIONS ARE YOU MAKING IN YOUR TESTIMONY?**

6 A. I recommend that the Colorado Public Utilities Commission (“Commission”)
7 approve the CAAM and FDC Study as a reasonable basis for appropriately
8 assigning or allocating costs to the Public Service electric division for
9 purposes of the Test Year presented by Ms. Deborah Blair. I further request
10 that the Commission approve the allocation methods as detailed in the
11 CAAM.

1 **II. XCEL ENERGY OPERATIONS**

2 **Q. PLEASE DESCRIBE THE XCEL ENERGY LEGAL ENTITY STRUCTURE.**

3 A. Xcel Energy is the holding company parent of Public Service, XES, and the
4 three other Utility Operating Companies: Northern States Power Company, a
5 Minnesota corporation (“NSPM”); Northern States Power Company, a
6 Wisconsin corporation (“NSPW”); and Southwestern Public Service Company
7 (“SPS”). Xcel Energy also owns WestGas Interstate, Inc. (“WGI”), a natural
8 gas transmission pipeline company. Over the past several years, Xcel
9 Energy has reduced the number of its non-regulated business activities, and
10 divested itself of most of its non-regulated subsidiaries. A complete list of
11 Xcel Energy subsidiaries as of December 2013 is provided in the CAAM in
12 Section III, attached as Attachment No. JSSP-1.

13 **Q. PLEASE DESCRIBE HOW XCEL ENERGY MANAGES ITS BUSINESS.**

14 A. Xcel Energy takes both the legal entity management (e.g., Public Service)
15 and the functional organization management (business area, organization,
16 and department) into consideration when managing its business. Xcel
17 Energy is currently organized into the business areas and cost centers as
18 described below. A brief description is included with each business area and
19 cost center.

- 20
- CEO: the operations of the CEO office;
 - 21 • Energy Supply: all generation and related operations;
 - 22 • Distribution Operations: distribution and all related operations;
 - 23 • Gas Systems: gas operations;

- 1 • Transmission: transmission and substation operations;
- 2 • Operations Services: fuels, commercial operations and supply
- 3 chain;
- 4 • Corporate Services: business systems or information technology
- 5 operations, human resources, customer services, marketing and
- 6 communications, resource planning, corporate secretary, Chief
- 7 Administrative Office, property services, enterprise security,
- 8 aviation and safety;
- 9 • Financial Operations: financial services, such as the controller's
- 10 organization, treasury, audit services, tax services, risk
- 11 management, Chief Financial Officer, investor relations, and
- 12 financial management;
- 13 • General Counsel: all legal and claims services, corporate policy,
- 14 and corporate strategy;
- 15 • Group President: rates and regulatory affairs, customer and
- 16 community relations, and the Operating Company Presidents;
- 17 • External Affairs: federal affairs, public policy and external affairs,
- 18 strategy performance and asset management;
- 19 • Nuclear: all nuclear generation and related operations (not
- 20 applicable to Public Service);
- 21 • Benefits Related: corporate-managed employee benefits; and
- 22 • Corporate Other: corporate-managed costs, such as company use
- 23 credits and first set credits.

1 The Benefits Related and Corporate Other areas are cost centers and not
2 business areas.

3 Within Xcel Energy, employees belong to, or are associated with, both
4 a legal entity and a business area. For example, a distribution lineman will be
5 an employee of Public Service and also be associated with the Distribution
6 Operations business area. An information technology specialist will be an
7 employee of XES and also be associated with the Corporate Services
8 business area.

9 **Q. DOES THE XCEL ENERGY ORGANIZATIONAL STRUCTURE INCLUDE A**
10 **CENTRALIZED SERVICE COMPANY?**

11 A. Yes. XES is the centralized service company for Xcel Energy. I explain XES
12 in Section III below.

13 **Q. PLEASE EXPLAIN HOW XCEL ENERGY'S ORGANIZATIONAL**
14 **STRUCTURE AFFECTS THE FLOW OF COSTS WITHIN THE HOLDING**
15 **COMPANY SYSTEM AND, MORE DIRECTLY, HOW IT AFFECTS PUBLIC**
16 **SERVICE.**

17 A. I will first discuss the Public Service native costs (native costs refer to costs
18 originating within Public Service, such as the labor associated with an
19 employee of Public Service), then the billings from XES to Public Service, and
20 finally, the billings to and from other Public Service affiliates.

1 **A. Public Service Native Costs**

2 The vast majority of costs incurred by Public Service are the native
3 costs associated with Public Service's provision of electric, gas, and thermal
4 service to its customers. These costs consist of the plant investment, labor,
5 fuel and other material costs that Public Service incurs for its electric, gas,
6 and thermal utility divisions that are not billed from XES or any other affiliate.
7 For example, the salaries of Public Service employees are native costs.

8 Native costs are either directly assigned to the electric, gas, or thermal
9 utility divisions or to the Company's non-regulated activities, or they are
10 allocated among the utilities and the non-regulated activities in accordance
11 with cost allocation methods set forth in its CAAM. In the case of costs that
12 are directly attributable to the electric utility, there are no utility allocations
13 required. However, where costs support multiple utility divisions (gas,
14 electric, and thermal) or support both regulated and non-regulated activities, it
15 is necessary to allocate those costs among the utility divisions (gas, electric,
16 thermal, and non-regulated) in accordance with cost allocation methods
17 described in the CAAM.

18 Examples of costs that cannot be directly assigned to a particular utility
19 within Public Service include such expense items as regulatory fees, auditing
20 fees, administration and general expenses, and customer service expenses.
21 These costs are combined with common costs billed by XES to Public
22 Service. There are several methods used to allocate these costs. For
23 example, costs incurred by Public Service that are common to the electric,

1 gas and thermal utilities are allocated using Utility Allocations. Customer
2 Accounting and Administrative and General (“A&G”) costs associated with
3 non-regulated activities are allocated using Non-regulated Activity Allocations.
4 These types of allocations are explained in the CAAM (see Attachment No.
5 JSSP-1) and addressed in greater detail in Section VI of my testimony.

6 **B. Billings from XES**

7 The Public Utility Holding Company Act (“PUHCA”) of 1935, which was
8 administered by the Securities and Exchange Commission (“SEC”), provided
9 for the initial formation of service companies within registered public utility
10 holding company systems where efficiencies could be achieved through the
11 consolidation of common administrative and support services. A key
12 requirement applicable to service companies under PUHCA 1935 and the
13 related SEC regulations was that a service company generally had to charge
14 utility affiliates on an “at cost” basis. The term “at cost” means XES earns no
15 profit on the services.

16 To accomplish the objectives of service companies under PUHCA
17 1935, as now superseded by PUHCA 2005, which is administered by the
18 Federal Energy Regulatory Commission (“FERC”), employees who provide
19 services to more than one affiliate within the Xcel Energy holding company
20 system are employed by XES. XES provides the shared or common
21 administrative and management services to Xcel Energy and its utility
22 operating companies and affiliates. The services provided to Public Service
23 by XES include, but are not limited to, executive management, accounting,

1 financial reporting, finance, treasury, corporate communications, property
2 services, human resources, information technology, environmental, legal,
3 regulatory, customer services, engineering, generation resource planning,
4 distribution and transmission management and support, and energy supply
5 management and support. Although PUHCA 1935 has been superseded by
6 PUHCA 2005, XES continues to provide its services to Public Service at cost.
7 For additional information, please refer to the section of my testimony below
8 addressing XES.

9 Public Service receives services and billings of directly assigned and
10 allocated costs from XES. Costs from XES that are billed to Public Service
11 are either directly assigned to the electric utility, gas utility, thermal utility, or
12 non-regulated activities, or the costs may be recorded as common costs and
13 allocated to the different utility divisions or to the non-regulated activities
14 within Public Service.

15 For additional explanation of the methods used to allocate costs within
16 Public Service, please refer to the Allocating Workorder, Utility Allocations,
17 FERC Account Allocations and Non-regulated Activity Allocations subsections
18 within the section discussing the CAAM below.

19 **C. Billings From and To Other Affiliates**

20 Public Service may provide services to and bill affiliates other than
21 XES, and affiliates other than XES may provide services to and bill costs to
22 Public Service. For example, Public Service employees may assist SPS with
23 storm restoration work, or SPS employees may help Public Service with

1 storm restoration work. The costs billed to Public Service may be billed
2 directly to the electric, gas or thermal utility. Any common costs billed to
3 Public Service must be allocated through Utility Allocations or Non-regulated
4 Activity Allocations. Public Service also provides gas operations support to
5 WGI, which does not have any employees; however, this provision of services
6 has no impact on the electric utility expense.

7 **Q. PLEASE DESCRIBE THE FLOW OF COST TRANSACTIONS.**

8 A. In order to understand the flow of direct and indirect costs within the Xcel
9 Energy corporate structure, it is necessary to describe the various high-level
10 stages that costs go through in the accounting process.

11 First, within the Xcel Energy holding company system, all costs
12 originate within a legal entity, and all costs are first recorded on the books of
13 the legal entity that is responsible for providing the service. Each transaction
14 includes all the detailed accounting information designating whether the
15 transaction is non-billable to another legal entity or, if billable, the legal entity
16 to whom it should be billed. For example, the electric operations within Public
17 Service operate a physically separate energy supply and delivery system and
18 have separate equipment and operating personnel. As such, the costs
19 incurred by Public Service to render these services are the direct costs
20 associated with the provision of electric service to its customers, and
21 transactions are recorded directly on Public Service's books as transactions
22 that are non-billable to other legal entities. Similar to Public Service, other
23 Operating Companies and affiliates directly incur the majority of costs

1 associated with their operations. During the same process, transactions are
2 recorded that are billable to other legal entities. Using an example discussed
3 above, if Public Service personnel provided emergency storm damage
4 assistance to SPS, the transaction would be recorded on Public Service's
5 books; however, the transaction would include accounting information that
6 would indicate that the transaction should be billed to SPS.

7 Second, all costs identified as billable are processed using the service
8 billing functionality of the accounting system. The service billing functionality
9 bills all billable transactions to the legal entity that receives the services. This
10 process captures: (1) XES direct and indirect billings to the Operating
11 Companies and affiliates; (2) billings between an Operating Company and an
12 affiliate other than XES (inter-company billings); and (3) billings between
13 divisions within a legal entity. For example, the service billing process will bill
14 XES labor to the Operating Companies and affiliates, whether that labor is
15 directly charged or allocated, based on the legal entity or entities the
16 employee has been instructed to bill. The service billing process for inter-
17 company billings are always made through direct charges, as are charges
18 from one business area to another business area (for example, charges from
19 the Transmission business area to the Energy Supply business area). After
20 service billings have been completed, all costs reside on the books of the
21 legal entity ultimately responsible for the charge.

22 After all billings to Public Service have occurred, specific Workorder
23 Allocations, Utility Allocations, FERC Allocations and Non-regulated Activity

- 1 Allocations, take place. These allocations are detailed in Attachment Nos.
- 2 JSSP-3 through JSSP-6 and in Section VI of my testimony below.

1 **III. SERVICE COMPANY**

2 **Q. PLEASE DESCRIBE XES'S OVERALL PHILOSOPHY FOR BILLING**
3 **COSTS.**

4 A. XES's goal is to direct charge as much as possible to the Operating
5 Companies and affiliates who use its services. Those costs that cannot be
6 directly assigned to a specific associate are allocated to the appropriate
7 affiliates in accordance with allocation methods reflected in XES's most
8 recently filed FERC Form 60 and in Public Service's Service Agreement with
9 XES, which are consistent with the requirements of PUHCA 2005.

10 **Q. PLEASE DESCRIBE XES'S PROCESS FOR BILLING COSTS.**

11 A. The costs incurred within XES are either directly charged or allocated to
12 Public Service and its affiliates based on the actual services provided or the
13 actual expenses incurred. These services are billed, whether directly or
14 through allocations, in the month the services are provided. All XES
15 transactions charge a workorder by including the workorder number in the
16 subledger field of each accounting transaction. The type of workorder
17 determines whether the billing is direct or allocated. As stated earlier, the
18 workorder determines the accounting, including the FERC account, for the
19 associated costs. The XES billing process also uses the workorders to group
20 similar organizational or project-related costs.

1 **Q. CAN DIRECT CHARGES AND ALLOCATED CHARGES BE RECORDED**
2 **IN THE SAME WORKORDER?**

3 A. No. When a workorder is established, all transactions within that workorder
4 can only be direct or allocated charges – not both.

5 **Q. PLEASE DESCRIBE XES DIRECT CHARGES.**

6 A. Direct charges occur when an XES employee can clearly identify that the
7 service being rendered is for the benefit of only one legal entity. As
8 previously stated, employees of XES are instructed to direct charge their
9 labor and non-labor costs whenever possible.

10 Two options are available to employees for direct charging. First, an
11 employee can direct charge using a six-digit workorder. A six-digit workorder
12 can be related to a specific business unit within a specific Xcel Energy
13 Operating Company or associate. For example, an employee in Financial
14 Operations within XES can charge a specific business unit of Public Service
15 for work that has been performed.

16 Second, an employee can also direct charge to a specific capital or
17 expense project within an Xcel Energy Operating Company or associate by
18 using an eight-digit workorder. For example, an eight-digit workorder has
19 been established for Public Service to track and monitor specific costs, such
20 as outside legal costs, associated with this rate case filing. These costs can
21 be charged directly to the eight-digit workorder.

1 **Q. PLEASE DESCRIBE XES INDIRECT OR ALLOCATED CHARGES.**

2 A. Indirect or allocated charges occur when services cannot be directly assigned
3 to a single, specific legal entity, and include staff meetings, trainings, industry
4 conferences, or activities that benefit more than one operating company or
5 affiliate, such as corporate governance related activities. These costs are
6 allocated to the affiliates benefiting from the services based on allocations
7 using either a three-digit or five-digit workorder. For example, shareholder
8 meeting costs are allocated to legal entities in the Xcel Energy holding
9 company system at the first-tier subsidiary level using a three-digit workorder
10 that is based on the three-factor allocation method using revenues, assets,
11 and number of employees. XES three-digit and five-digit workorders are set
12 up for allocation pools of common costs grouped in homogeneous cost
13 categories designed to facilitate the allocation of costs among legal entities.
14 Attachment No. JSSP-7 includes the XES three-digit workorders, including
15 the allocation statistics and the allocation percents for each, used in the Test
16 Year.

17 **Q. PLEASE DESCRIBE THE PROCESS XES UNDERTAKES TO UPDATE ITS**
18 **ALLOCATIONS.**

19 A. I'll address the components of the allocations separately.

20 Allocation Methods – XES updates its allocation methods as needed
21 during the year. There is already an extensive list of allocation methods and
22 XES has not had to add very many since the initial list was developed under

1 PUHCA 1935 and approved by the SEC. As allocation methods are added or
2 deleted, the updated list is provided in Table D of the CAAM.

3 Allocation Statistics, Allocation Ratios and Allocation Percents – XES
4 annually updates all three components to determine the percent to be
5 allocated to each legal entity included on the workorders. These components
6 are updated for April business based on the prior year calendar statistics.
7 This updated information also is used in the budget creation because it is
8 based on the most current statistics available when the budget is developed.
9 XES may also update the statistics used in the allocation ratios to determine
10 new allocation percents if there is a significant change in the statistics, driven
11 by the addition or deletion of a legal entity.

12 Allocation Pools – The allocation pools used for actuals are
13 automatically updated each month and are based on the expenses incurred
14 each month. The allocation pools used in the budget are based on the results
15 of the budget creation.

16 **Q. WHEN AND HOW ARE THE UPDATED ALLOCATION COMPONENTS**
17 **PRESENTED TO THE COMMISSION?**

18 A. As a part of each rate case and as required by Commission rules, XES
19 updates the CAAM to ensure that it is representative of the allocations in use.
20 Section X of the CAAM includes an overview of the XES allocations and
21 Table D lists all XES workorders and their associated allocation methods, as
22 well as a description of the services provided in each workorder.

1 **Q. WHAT DOES XES DO TO ENSURE XES COSTS ARE RECORDED AND**
2 **BUDGETED CORRECTLY?**

3 A. The following steps are taken to ensure that XES costs are recorded
4 correctly:

- 5 • XES Policies and Procedures have been developed and implemented and
6 are made available on the Xcel Energy internal website for access by all
7 Xcel Energy personnel;
- 8 • Personnel within the Financial Performance and Controls organization,
9 including the Service Company Accounting department, regularly review
10 XES actual and budgeted charges and may request adjustments where
11 necessary;
- 12 • Service Company employees are required to complete online training
13 through Xcel Energy's Learning Management System, an online training
14 tool. Training can also be provided either in a classroom setting, online
15 via Xcel Energy's internal website with computer-based training, or on an
16 individual basis;
- 17 • The Audit Services department performs compliance audits on sections of
18 XES Policies and Procedures and the application thereof; and
- 19 • Independent external auditors, Deloitte and Touche, LLC, annually audit
20 the books and records of Xcel Energy and its affiliates.

1 **IV. COST ALLOCATION RULES**

2 **Q. HAS THE COMPANY PREPARED ITS CAAM AND FDC STUDY IN**
3 **ACCORDANCE WITH THE COMMISSION'S CURRENT COST**
4 **ALLOCATION RULES?**

5 A. Yes. The CAAM and FDC Study the Company is submitting in this
6 proceeding are consistent with the Commission's cost allocation rules, Rule
7 3500, *et seq.*, which were approved September 2005 in Proceeding No. 04R-
8 003EG, Decision No. CO5-1084, and which became effective on April 1,
9 2006.

10 **Q. WHAT IS THE PURPOSE OF THE COMMISSION'S COST ALLOCATION**
11 **RULES?**

12 A. These rules require electric and gas utilities to report and have approved cost
13 allocation methodologies to properly account for investments, expenses, and
14 revenues when the utility engages in both regulated and non-regulated
15 services in Colorado. The establishment of cost assignment and allocation
16 principles assists the Commission in setting just and reasonable rates and
17 ensures that utilities, including Public Service, do not use ratepayer funds to
18 subsidize non-regulated activities. See Commission Rule 3500.

19 Consistent with Commission rules, the Company has modified its
20 CAAM, as necessary, to update information. These modifications are
21 discussed in the next section of my testimony.

1 **Q. HOW DO THE COST ALLOCATION RULES DEFINE A CAAM?**

2 A. According to Rule 3501(d), the Cost Assignment and Allocation Manual is
3 defined as:

4 [T]he indexed document filed by a utility with the Commission
5 that describes and explains the cost assignment and allocation
6 methods the utility uses to segregate and account for revenues,
7 expenses, assets, liabilities, and rate base cost components
8 assigned or allocated to Colorado jurisdictional activities. It
9 includes the cost assignment and allocation methods to
10 segregate and account for costs between and among
11 jurisdictions, between regulated and non-regulated activities,
12 and between and among utility divisions.

13 **Q. WHAT DO THE COMMISSION RULES REQUIRE SPECIFICALLY FOR A**
14 **CAAM?**

15 A. The Commission requires each utility to maintain on file an approved CAAM
16 that “describes and explains the calculation methods the utility uses to
17 segregate and account for revenues, expenses, assets, liabilities and rate
18 base cost components assigned or allocated to Colorado jurisdictional
19 activities.” Commission Rule 3503(a). The CAAM must include calculation
20 methods for the segregation and accounting for costs between and among
21 jurisdictions; between regulated and non-regulated activities; and between
22 and among utility divisions. *Id.* I identify more specific requirements in Rule
23 3503(b) and each section of the CAAM that addresses those requirements as
24 follows:

- 25 • Parts (I) and (III) of Rule 3503(b) require a listing of all regulated or non-
26 regulated divisions of Public Service and the regulated or non-regulated
27 activities conducted by each division; and a listing and description of
28 sufficient detail (in accordance with the regulations) of each regulated and

1 non-regulated activity offered by Public Service. See CAAM, Section II,
2 Regulated and Non-Regulated Divisions and Activities.

- 3 • Part (II) of Rule 3503(b) requires a listing of all regulated or non-regulated
4 affiliates of Public Service and identification of the affiliates that allocate or
5 assign costs to and from the Company. See CAAM, Section III, Corporate
6 Organization.

- 7 • Parts (IV) and (V) of Rule 3503(b) require: a listing of the revenues,
8 expenses, assets, liabilities, and rate base items by Uniform System of
9 Accounts (“USoA”) account number that the Company proposes to include
10 in its revenue requirement for Colorado jurisdictional activities, including
11 those items that are partially or exclusively allocated or assigned to
12 Colorado; and a detailed description showing how the revenues,
13 expenses, assets, liabilities, and rate base items by account and sub-
14 account are assigned and/or allocated to Public Service’s non-regulated
15 activities, along with a description of the methods used to perform the
16 assignment and allocations. See CAAM, Section IV, Assignments and
17 Allocations by FERC Account; CAAM, Section V, Cost Assignment and
18 Allocation Process; CAAM, Section VI, Allocating Workorders; CAAM,
19 Section VIII, Utility Allocations; and CAAM, Section IX, Non-Regulated
20 Activity Allocations.

- 21 • Parts (VI) and (VII) of Rule 3503(b) require a description of each
22 transaction between Public Service and a non-regulated activity which
23 occurred since Public Service’s prior CAAM was filed and, for each

1 transaction, a statement as to whether, for this Commission's jurisdictional
2 cost assignment and allocation purposes, the value of the transactions is
3 at cost or market as applicable; and a description of the basis for how the
4 assignment or allocation is made. See CAAM, Section IV, Assignments
5 and Allocations by FERC Account; CAAM, Section V, Cost Assignment
6 and Allocation Process; CAAM, Section VI, Allocating Workorders; CAAM,
7 Section VIII, Utility Allocations; CAAM, Section IX, Non-Regulated Activity
8 Allocations; and the FDC Study at Attachment No. JSSP-2 and
9 CONFIDENTIAL Attachment No. JSSP-2A.

- 10 • Part (VIII) of Rule 3503(b) requires specific cost assignments or
11 allocations that are under the jurisdiction of another authority, with a
12 written description of the prescribed methods. See CAAM, Section X,
13 Service Company Assignments & Allocations.

14 **Q. WHAT IS A FULLY DISTRIBUTED COST STUDY?**

15 A. According to Rule 3501(g), a "Fully-Distributed Cost Study" is defined as:

16 [A] cost study that reflects the result of the fully distributed
17 revenues, expenses, assets, liabilities and rate base amounts
18 for the Colorado utility to and from the different activities,
19 jurisdictions, divisions, and affiliates using cost accounting,
20 engineering, and economic concepts, methods, and standards.

21 **Q. WHAT DO THE COMMISSION RULES REQUIRE SPECIFICALLY**
22 **FOR A FDC STUDY?**

23 A. Pursuant to Rule 3504(a), Public Service is required to submit its FDC
24 Study when filing its CAAM. When filed with a rate case, the FDC
25 Study must utilize the same test year as the utility's rate case filing.
26 See Rule 3504(d). The FDC Study is required to identify all non-

1 regulated activities provided by each division in Colorado, showing the
2 revenues, expenses, assets, liabilities, and rate base items assigned
3 and allocated to each non-regulated activity. See Rule 3504(b). For
4 each division of Public Service (electric, gas and thermal), the FDC
5 Study also must include a summary of the assigned and allocated
6 costs. See *id.* As required by the Commission rules, the FDC Study
7 also identifies non-regulated costs by account number, sub-account
8 number and account description. See Rule 3504(d).¹

¹ Given the confidential filing of a portion of the FDC Study, my testimony does not specifically identify the sections of the FDC Study that satisfy the Commission's rules. See CONFIDENTIAL Attachment No. JSSP-2A.

1 **V. THE HISTORY OF THE COST ASSIGNMENT AND ALLOCATION**
2 **MANUAL AND THE FDC STUDY**

3 **Q. CAN YOU EXPLAIN THE GENESIS OF THE CURRENT VERSION OF THE**
4 **CAAM AND FDC STUDY?**

5 A. The CAAM and FDC Study the Company is submitting in this proceeding are
6 the result of cost allocation regulations the Commission adopted in 2006.
7 Even before the regulations were adopted in 2006, the Company in
8 conjunction with other interested parties undertook a significant process,
9 explained below, to develop what is now the current form of the CAAM and
10 FDC Study. After the April 1, 2006 effective date of the new cost allocation
11 rules, the first version of the current CAAM was approved on November 21,
12 2006, in Proceeding No. 06A-555EG, Decision No. C06-1358. While the
13 Company has continued to make normal updates to the CAAM, the CAAM
14 filed in this Proceeding as Attachment No. JSSP-1 nonetheless uses
15 generally the same methods of cost assignment and allocation in developing
16 its regulated revenue requirement as utilized in 2006.

17 **Q. PRIOR TO THE ADOPTION OF THE REGULATIONS IN 2006, PLEASE**
18 **EXPLAIN THE PROCESS THAT PUBLIC SERVICE UNDERTOOK TO**
19 **DEVELOP A CAAM THAT WAS ACCEPTABLE TO STAFF AND OTHER**
20 **INTERESTED PARTIES IN COMMISSION PROCEEDINGS.**

21 A. As a result of the 2002 Phase I Rate Case (Proceeding No. 02S-315EG), the
22 Company and interested parties agreed to engage in good-faith workshops on
23 cost allocation and assignment. These workshops were intended to educate
24 interested parties on the Company's cost allocation processes in order to

1 demonstrate that all allocations resulted in a fair and reasonable sharing of
2 costs between Xcel Energy affiliates and between regulated and non-regulated
3 operations within Public Service. Within 30 days following the completion of the
4 workshops, the Company was required to file any appropriate modifications to
5 its CAAM.

6 Beginning in August 2003 and concluding in February 2005, the
7 Company held approximately 12 workshops with representatives of the
8 Colorado Public Utilities Commission Staff (“Staff”), the Colorado Business
9 Alliance (“CBA”), and the Office of Consumer Counsel (“OCC”). At these
10 workshops, the Company explained in detail each of the cost allocation
11 processes included in the CAAM. For example, the Company explained how
12 fleet costs are initially charged into a clearing pool and then the costs are
13 distributed monthly, using rates established for each vehicle, based upon the
14 usage of the vehicle during the month. In addition, we showed interested
15 parties that vehicles for HomeSmart are 100 percent assigned to HomeSmart,
16 and therefore, the costs of these vehicles are recorded “below the line.”
17 Through these collaborative workshops, there were some changes made in the
18 Company’s then-current allocation methods. The result was that, at the
19 conclusion of the workshops, all parties agreed that the processes outlined in
20 the CAAM resulted in a fair and reasonable allocation and/or assignment of
21 costs to Public Service, each of its utility divisions and to Public Service’s non-
22 regulated activities, and that there was no cross-subsidization occurring
23 between regulated and non-regulated operations within Public Service.

1 On April 15, 2005, following the conclusion of the workshops, the
2 Company filed an updated CAAM in Proceeding No. 05I-188E. The April 15,
3 2005 CAAM update is very similar to the CAAM still in effect today.

4 **Q. DID THE COMPANY CONDUCT ANY OTHER WORKSHOPS AS A RESULT**
5 **OF THE 2002 PHASE I RATE CASE (PROCEEDING NO. 02S-315EG)?**

6 A. Yes, the Company also conducted a two-day workshop on August 9 and 12,
7 2002 for the purpose of explaining the then-new J. D. Edwards (“JDE”)
8 accounting system to Staff. Specific issues covered included the JDE chart of
9 accounts, processing steps, and the traceability between the business view (*i.e.*,
10 object view) and the regulatory view (*i.e.*, FERC view). As a result of this
11 workshop, the Company made some modifications to JDE to add transparency
12 regarding the linkage between the business view and the regulatory view,
13 including the elimination of all FERC allocations except one. At the conclusion
14 of this workshop, I believe the Staff that participated in the two-day workshop
15 were comfortable with how the JDE accounting system processed costs.

16 **Q. WERE THERE ANY FURTHER MEETINGS AROUND COST ALLOCATION**
17 **AFTER THE WORKSHOPS CONCLUDED AND THE APRIL 15, 2005**
18 **UPDATED CAAM WAS FILED?**

19 A. Yes. Shortly after the workshops concluded, the parties began discussing the
20 new Notice of Proposed Rulemaking (“NOPR”) related to cost allocation in an
21 effort to come to an agreement on the requirements desired in the new rules
22 prior to each party drafting comments on the NOPR. As a result of these
23 discussions, each party submitted fairly consistent comments that were

1 eventually considered and incorporated into the final rules effective April 1,
2 2006. The Company's first CAAM and FDC Study under the new rules were
3 approved in Decision No. C06-1358, as previously stated. The 2006 CAAM
4 and FDC Study have been the foundation for each of the CAAMs and FDC
5 studies filed since 2006.

1 **VI. THE COST ASSIGNMENT AND ALLOCATION MANUAL**

2 **Q. WHEN HAS THE COMPANY UPDATED ITS CAAM SINCE THE**
3 **COMMISSION APPROVED THE CAAM, DATED OCTOBER 9, 2006, IN**
4 **PROCEEDING NO. 06A-555EG?**

5 A. Since October 9, 2006, the Company has filed an updated CAAM in
6 connection with each of its electric and natural gas Phase 1 rate cases. Most
7 recently, we filed an updated CAAM that was approved in Proceeding No.
8 12AL-1268G.

9 **Q. HAS THE COMPANY UPDATED ITS CAAM SINCE IT WAS APPROVED IN**
10 **PROCEEDING NO. 12AL-1268G?**

11 A. Yes. The CAAM being filed in this proceeding, dated March 2014, has been
12 updated and is applicable to the Test Year presented by Ms. Blair. While
13 modifications have been made to the CAAM filed in this proceeding, none of
14 the modifications propose a significant change to the Company's cost
15 assignment and allocation process. The Company has provided a
16 comparison document that identifies all modifications to the CAAM since it
17 was last filed in Proceeding No. 12AL-1268G as Attachment No. JSSP-1A.

18 **Q. ARE THERE ANY ALLOCATION METHODS INCLUDED IN THE CAAM**
19 **WHICH HAVE BEEN REVIEWED AND APPROVED FOR USE BY OTHER**
20 **REGULATORY AUTHORITIES?**

21 A. Yes. The allocation methods included in the CAAM for XES costs were initially
22 developed and approved by the SEC under PUHCA 1935. We have reported

1 our allocation methods to FERC under PUHCA 2005 through the filing of the
2 FERC Form 60.

3 **Q. PLEASE PROVIDE A HIGH LEVEL OVERVIEW OF THE CONTENTS OF**
4 **THE COMPANY'S MARCH 2014 CAAM.**

5 A. The following is a description of the sections included in Public Service's
6 March 2014 CAAM:

- 7 • Section I – Introduction: provides an introduction to the CAAM, as well as
8 definitions for abbreviations, acronyms or terms used in the document.
- 9 • Section II – Regulated and Non-regulated Divisions and Activities:
10 describes Public Service's regulated electric, gas, and thermal divisions
11 and activities, incidental services, and non-regulated activities.
- 12 • Section III – Corporate Organization: provides an overview of Public
13 Service and lists the regulated and non-regulated affiliates in the Xcel
14 Energy holding company system, including Public Service's subsidiaries,
15 as well as identifies the affiliates with whom Public Service has
16 transactions.
- 17 • Section IV – Assignments and Allocations by FERC Account: lists the
18 accounts Public Service includes in its revenue requirement for Colorado
19 jurisdictional activities and specifies how those FERC accounts and sub-
20 accounts are assigned and/or allocated to Public Service non-regulated
21 activities, along with a description of the methods used to perform the
22 assignments or allocations.

- 1 • Section V – Cost Assignment and Allocation Process: provides an
2 overview of the cost assignment and allocation principles used by Public
3 Service and the accounting processes within the monthly close and within
4 JDE, including both system generated processes and manual processes,
5 used to assign and allocate costs between the regulated and non-
6 regulated activities of Public Service.
- 7 • Section VI – Allocating Workorders: explains the allocating workorder
8 process and the allocation methods used within Public Service to allocate
9 certain information technology costs that support multiple utility processes
10 to the appropriate FERC functional accounts related to those processes.
- 11 • Section VII – FERC Allocation: explains the FERC allocation used within
12 Public Service to allocate meter turn on/off costs.
- 13 • Section VIII – Utility Allocations: explains the utility allocations and the
14 allocation methods used within Public Service to allocate common or
15 shared costs among electric, gas, and thermal divisions and non-regulated
16 activities.
- 17 • Section IX – Non-regulated Activity Allocations: explains the allocation
18 methods used to allocate A&G and Customer Accounting costs to the non-
19 regulated activities.
- 20 • Section X – Service Company Assignments and Allocations: lists the
21 allocation methods used by XES to allocate costs among the Xcel Energy
22 system of companies. For each allocation referenced, the CAAM

1 describes the allocation method or the development of internal billing
2 rates, whichever is applicable.

3 **A. Allocating Workorders**

4 **Q. WHAT IS THE PURPOSE OF ALLOCATING WORKORDERS?**

5 A. Allocating workorders apply only to certain information technology system
6 costs that are billed from XES to the Public Service legal entity and benefit
7 more than one functional area. These labor and non-labor O&M costs are for
8 systems that process information for activities that should be recorded in
9 several FERC functional accounts, such as: (1) the Electric Supervisory
10 Control and Data Acquisition ("SCADA") system, which exercises load
11 dispatching for the distribution and transmission of natural gas, resulting in
12 the allocation of costs for the transmission and distribution electric system
13 and (2) the Maximo software, which is used to track costs for generation and
14 assists in allocation of costs to steam, hydro, nonutility, and other power
15 generation operations. There are five allocating workorders used in Public
16 Service, and they are described in Section VI of the CAAM (Attachment No.
17 JSSP-1).

18 **Q. WHEN ARE ALLOCATING WORKORDERS UPDATED?**

19 A. Public Service's allocating workorder factors are updated on an annual basis
20 using the prior calendar year actual statistics and are entered into the system
21 for April business. The allocating workorder updates are based on data as of
22 December 31, 2012. As is explained below, the process of updating
23 allocations in April based upon the prior calendar year statistics carries

1 through to other types of allocations, including utility allocations, FERC
2 allocations and non-regulated activity allocations.

3 **Q. HAVE THE TEST YEAR ALLOCATING WORKORDER METHODS AND**
4 **ALLOCATION PERCENTS BEEN PROVIDED?**

5 A. Yes. The Test Year allocating workorder methods are explained in Section VI
6 of the CAAM (see Attachment No. JSSP-1). In addition, the allocating
7 workorders and the associated allocation methods and percents used for
8 purposes of the Test Year are provided Attachment No. JSSP-7.

9 **B. Utility Allocations**

10 **Q. WHAT IS THE PURPOSE OF COMMON O&M UTILITY ALLOCATIONS?**

11 A. Common O&M utility allocations within Public Service are developed to
12 allocate common (electric, gas and thermal) costs that are recorded in A&G
13 FERC accounts 920-935 to the electric, gas, and thermal divisions and to
14 allocate common (electric, gas, and thermal) costs that are recorded in FERC
15 accounts 901-917 for customer accounting, customer information, and sales
16 costs to the electric and gas utilities.

17 **Q. WHEN AND HOW ARE COMMON O&M UTILITY ALLOCATIONS**
18 **APPLIED?**

19 A. Common O&M utility allocations are performed on a monthly basis after all
20 transactions have been recorded. Any records with a "common" designator
21 for Public Service within JDE are allocated based on the allocation method
22 developed for each specific pool of costs. Rather than using a workorder
23 code for this allocation, the allocation pools are programmed into the system

1 based on a specific FERC account or a combination of FERC accounts. For
2 example, common costs in FERC account 925, Injuries and Damages, and
3 FERC account 926, Pensions and Benefits, are allocated to the electric, gas,
4 and thermal utilities based on the labor allocation method, because the costs
5 in the pool have a cost causative relationship with labor. Section VIII of the
6 CAAM (see Attachment No. JSSP-1) explains the allocation method used for
7 each of the allocation pools for common costs recorded in FERC accounts
8 901-935.

9 **Q. HAVE THE TEST YEAR O&M UTILITY ALLOCATION METHODS AND**
10 **ALLOCATION PERCENTS BEEN PROVIDED?**

11 A. Yes. The Test Year O&M utility allocation methods are explained in Section
12 VIII of the CAAM. In addition, the Test Year O&M utility allocation percents
13 are provided in the schedule included as Attachment No. JSSP-4.

14 **Q. HAVE THE TEST YEAR UTILITY RATE BASE AND NON-O&M**
15 **ALLOCATION METHODS AND ALLOCATION PERCENTAGES BEEN**
16 **PROVIDED?**

17 A. The utility rate base and non-O&M allocation methods used for the Test Year
18 cost of service study are explained in Section VIII of the CAAM (see
19 Attachment No. JSSP-1). However Ms. Blair discusses the common plant
20 allocation factors used to develop the Test Year.

21 **C. FERC Allocations**

22 **Q. WHAT IS THE PURPOSE OF FERC ALLOCATIONS?**

23 A. Public Service has one FERC allocation that is used to allocate costs

1 associated with turning on or turning off customer meters.

2 **Q. WHEN IS THE FERC ALLOCATION FACTOR UPDATED?**

3 A. The Public Service FERC allocation is updated on an annual basis using the
4 prior calendar year actual statistics and is entered into the system for April
5 business.

6 **Q. HAS THE TEST YEAR FERC ALLOCATION METHOD AND ALLOCATION**
7 **PERCENT BEEN PROVIDED?**

8 A. Yes. The Test Year FERC allocation method is explained in Section VII of
9 the CAAM. In addition, the Test Year FERC allocation percent is provided in
10 the schedule included as Attachment No. JSSP-5.

11 **D. Non-Regulated Activity Allocations**

12 **Q. WHAT IS THE PURPOSE OF NON-REGULATED ACTIVITY**
13 **ALLOCATIONS?**

14 A. Non-regulated activity allocations ensure that the billed costs for services
15 provided to non-regulated activities represent a fully distributed cost and that
16 electric, gas, and thermal utility divisions are not subsidizing the non-
17 regulated activities.

18 **Q. PLEASE DESCRIBE PUBLIC SERVICE'S NON-REGULATED ACTIVITIES.**

19 A. A complete list of Public Service's non-regulated activities is included in
20 Section II of the CAAM (see Attachment No. JSSP-1).

1 **Q. HOW ARE PUBLIC SERVICE'S NON-REGULATED ACTIVITIES**
2 **SEPARATED FROM ITS REGULATED UTILITY ACTIVITIES TO ENSURE**
3 **THEIR COSTS ARE NOT INCLUDED IN THE UTILITY REVENUE**
4 **REQUIREMENTS CALCULATION?**

5 A. The costs of Public Service's non-regulated activities are separated through
6 the use of specific JDE business units. The specific JDE business units are
7 coded as non-regulated and have a non-utility FERC account assignment that
8 ensures costs are recorded appropriately. As a result, the costs are excluded
9 from utility revenue requirements calculations.

10 **Q. WHAT TYPES OF COSTS ARE BILLED TO THE NON-REGULATED**
11 **ACTIVITIES?**

12 A. Non-regulated activities are directly charged to FERC accounts 417,
13 Revenues from Nonutility Operations, and 417.1, Nonutility Expenses,
14 whenever possible, for services performed for their benefit by Public Service
15 and XES. Non-regulated activities incur a majority of their costs through
16 direct assignment. For example, XES employees working on Public Service's
17 non-regulated activities will charge their labor costs through labor distribution
18 each month directly to each non-regulated activity. In addition, a portion of
19 their non-labor expenses will follow their labor. All expenses recorded in each
20 non-regulated activity account are linked to FERC account 417.1, Nonutility
21 Expenses. These costs are not recorded in Public Service's utility O&M
22 accounts and are, therefore, not included in the cost of service.

23 Public Service employees working on Public Service's non-regulated

1 activities also charge their labor costs through labor distribution to the non-
2 regulated activity account. These expenses are also linked to FERC account
3 417.1, Nonutility Expenses, and are not recorded in Public Service's utility
4 O&M accounts.

5 Labor-related Overheads (e.g., pensions, benefits, nonproductive time,
6 workers' compensation) and facilities costs are programmed to follow labor
7 costs and also will be recorded in the non-regulated activity accounts that are
8 linked to FERC account 417.1, Nonutility Expenses. The labor-related
9 overheads are described in more detail in Section V of the CAAM along with
10 other overheads.

11 **Q. WHAT METHOD HAS BEEN APPROVED BY THIS COMMISSION FOR**
12 **ALLOCATING A&G COSTS TO THE NON-REGULATED ACTIVITIES?**

13 A. The Commission approved the use of an A&G allocator based on the ratio of
14 common costs (*i.e.*, costs not directly assigned to electric, gas or thermal
15 utility divisions) in FERC accounts 920-935 to total Public Service labor in
16 Proceeding No. 06A-555EG, Decision No. C06-1358. The allocation
17 percentage is then applied to labor charged to each non-regulated activity to
18 determine the A&G overhead to be allocated to that activity.

19 **Q. IS THE COMPANY PROPOSING ANY REVISIONS TO ITS A&G**
20 **OVERHEAD CALCULATION?**

21 A. No.

1 **Q. WHAT METHOD HAS THIS COMMISSION APPROVED FOR ALLOCATING**
2 **CUSTOMER ACCOUNTING COSTS TO THE NON-REGULATED**
3 **ACTIVITIES?**

4 A. In Proceeding No. 06A-555EG, Decision No. C06-1358, the Commission
5 approved the use of a customer accounting allocator based on the ratio of
6 common costs in FERC accounts 901-917, excluding the amounts recorded
7 in FERC accounts: 902, Meter Reading Expenses; 904, Uncollectible
8 Accounts; and Demand Side Management costs included in account 908, to
9 total revenues, excluding trading revenues. The specific exclusions include
10 accounts that are unrelated to the Company's non-regulated activities.

11 **Q. IS THE COMPANY PROPOSING ANY REVISIONS TO ITS CUSTOMER**
12 **ACCOUNTING OVERHEAD CALCULATION?**

13 A. No.

14 **Q. HAVE THE TEST YEAR NON-REGULATED ACTIVITY ALLOCATION**
15 **METHODS AND ALLOCATION PERCENTS BEEN SUPPLIED?**

16 A. Yes. The Test Year non-regulated allocation methods are explained in
17 Section IX of the CAAM (see Attachment No. JSSP-1). In addition, the Test
18 Year allocation percents used for purposes of the Test Year are provided in
19 the schedule included as Attachment No. JSSP-6.

1 **VII. THE FULLY DISTRIBUTED COST STUDY IN THIS PROCEEDING**

2 **Q. HAS THE COMPANY PERFORMED A FDC STUDY FOR PURPOSES OF**
3 **THIS CASE?**

4 A. Yes.

5 **Q. PLEASE DESCRIBE THE COMPANY'S FDC STUDY.**

6 A. The FDC Study performed for purposes of this proceeding is attached to my
7 testimony as Attachment No. JSSP-2 and Confidential Attachment No. JSSP-
8 2A. The FDC Study summarizes the results of applying the methods set forth
9 in the CAAM in order to segregate all revenues, expenses, and investments
10 associated with the Company's non-regulated activities from the Company's
11 regulated cost of service. This is the same format for the FDC Study that was
12 agreed to as part of the 2002 Phase I Rate Case Settlement in Proceeding
13 No. 02S-315EG, referenced earlier. This format was reviewed by the parties
14 who participated in the workshop process, and it was agreed in that context
15 that the format should remain the same.

16 Attachment No. JSSP-2 is in the form of an income statement and
17 balance sheet and shows the results of the Company's assignment and
18 allocation of the major categories of revenues, expenses, and investment
19 among the gas, electric, thermal utilities, and nonutility divisions for the Test
20 Year. Confidential Attachment No. JSSP-2A shows the detailed breakdown
21 of revenues, expenses, and investment assigned and allocated to the
22 Company's non-regulated activities. The non-regulated products and
23 services are identified across the top of the report, starting in the second

1 column. Each product or service has one or more JDE business unit
2 numbers that identify where costs are recorded for that non-regulated product
3 or service. The first column on the page provides the line item information by
4 JDE object account and description of the type of cost incurred. The A&G
5 and Customer Accounting overhead loadings are shown near the bottom of
6 the report.

7 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

8 A. Yes.

Attachment A

Statement of Qualifications

Janet S. Schmidt-Petree

I graduated from Michigan State University in 1979 with a Bachelor of Arts degree in accounting. I earned a Master of Science degree, with an emphasis in accounting, from the University of Colorado in 1992.

I began my employment with Public Service in April 1982 in General Accounting. In 1990, I became Manager of Financial Accounting and was responsible for external reporting, including the preparation of the 10-Qs, 10-Ks, the financial sections of the Annual Report, and the FERC Form 1. In 1993, I became Manager of Budgeting and Responsibility Center Reporting, which required coordination and oversight of the preparation of Public Service's O&M expense and capital expenditure budgets. As a result of the merger of Public Service and SPS to form New Century Energies, Inc. ("NCE"), I became Manager of General Ledger. My duties included the development of New Century Services, Inc. ("NCS"), the service company subsidiary of NCE. In the position of Manager of General Ledger, I also had overall management responsibility for directing, coordinating, and maintaining the accounting books and records of NCE, SPS, Public Service, Cheyenne Light, Fuel & Power Company, and certain other subsidiaries. As a result of the merger of NCE and Northern States Power ("NSP") to form Xcel Energy in 2000, I became the Director of Service Company and Subsidiary Accounting. In this position, I initially had the overall management and responsibility for developing, directing, and maintaining the accounting books and records for XES, four

intermediate holding companies, and seven subsidiary companies. The duties for XES included the overall administration of service company activities as previously detailed. In 2005, I became the Director of Budgeting and Service Company Accounting. I was responsible for the coordination of the business areas' two-year O&M expense budgets, the five-year capital expenditure budgets, and monthly forecasts to produce the corporate-wide Xcel Energy O&M expense and capital expenditure budgets and I was responsible for the administration of XES.

In January 2008, I became the Senior Financial Director, Operating Companies for the Public Service and SPS Presidents and supported the distribution operations for both SPS and Public Service, as well as several other departments. In mid-2011, my responsibilities expanded to include the Group President organization. I am the primary financial liaison for the Senior Vice President of the Group President business area and his direct reports who include the presidents of Public Service, SPS, NSPM and NSPM and their direct reports. I am also responsible for the General Counsel, Chief Executive Officer, External Affairs and Chief Financial Officer shared service organizations. My responsibilities include the coordination of the three-year O&M expense budgets for these areas. This includes supporting the Operating Company presidents with their review of the overall utility Operating Company performance as well as their detailed budgets and the budgets of the departments within the Group President business area. I am also responsible for providing accounting support for the Operating Company presidents by providing financial information that assists the senior leadership team in making decisions and by acting as a liaison between the Operating Company presidents and the

accounting organization on financial accounting issues. Effective January 2013, my responsibilities were again expanded as I resumed by oversight of XES. I am responsible for the oversight of the XES administration, including accounting, billing, allocations, policies and procedures, service agreements, internal audits, external audits, and external reporting to state and federal regulatory agencies. I am also responsible for the publication of cost assignment and allocation manuals in each jurisdiction, where required, workorder allocations, non-operation and maintenance allocations, and non-regulated business activity allocations for all four of Xcel Energy's Operating Companies where such allocations are necessary.

**Public Service Company of Colorado, a
Colorado corporation**

**Cost Assignment and Allocation
Manual**

March 2014

Public Service Company of Colorado, a Colorado corporation
Cost Assignment and Allocation Manual
Pursuant to 4 CCR 723-3-3500 et seq. and 4 CCR 723-3-4500 et seq.

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Public Service Company of Colorado, a Colorado corporation
Cost Assignment and Allocation Manual
Pursuant to 4 CCR 723-3-3500 et seq. and 4 CCR 723-3-4500 et seq.

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I. INTRODUCTION

This Cost Assignment and Allocation Manual (“CAAM”), pursuant to 4 Code of Colorado Regulations (“CCR”) 723-3-3500 et seq. and 4 CCR 723-3-4500 et seq. describes and explains the calculation methods Public Service Company of Colorado, a Colorado corporation (“PSCo” or the “Company”) uses to segregate and account for revenues, expenses, assets, liabilities and ratebase cost components assigned or allocated to Colorado jurisdictional activities. It includes the calculation methods to segregate and account for costs between and among jurisdictions, between regulated and non-regulated activities and between and among utility divisions.

This CAAM contains the following sections:

- Introduction (Section I)
- Regulated and Non-regulated Divisions and Activities (Section II)
- Corporate Organization (Section III)
- Assignments & Allocations by FERC Account (Section IV)
- Cost Assignment and Allocation Process (Section V)
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- Service Company Assignments & Allocations (Section X)

DEFINITIONS

Abbreviations or Acronyms

The following abbreviations or acronyms are used within the CAAM document:

A&G.....	Administrative and General
AFUDC.....	Allowance for Funds Used During Construction
CAAM.....	Cost Assignment & Allocation Manual
CAD.....	Computer Aided Design
CCR.....	Code of Colorado Regulations
C.R.S.....	Colorado Revised Statutes
Commission.....	Colorado Public Utility Commission
ECA.....	Electric Cost Adjustment
EMS.....	Energy Management System
FAS.....	Financial Accounting Standards
FERC.....	Federal Energy Regulatory Commission
FICA.....	Federal Insurance Contributions Act
FUTA.....	Federal Unemployment Tax Act
HVAC.....	Heating, Ventilation & Air Conditioning
IT.....	Information Technology
JDE.....	J.D. Edwards Financial System

Abbreviations or Acronyms (continued)

NSPM.....	Northern States Power Co., a Minnesota corp.
NSPW.....	Northern States Power Co., a Wisconsin corp.
O&M.....	Operations and Maintenance
PassPort.....	Indus PassPort Integrated Supply Chain/Accounts Payable System
PSCo or the Company.....	Public Service Company of Colorado, a Colorado corp.
RESA.....	Renewable Energy Standard Adjustment
RTU.....	Remote Terminal Units
SCADA.....	Supervisory Control and Data Acquisition
Service Company.....	Xcel Energy Services Inc.
SPS.....	Southwestern Public Service Company, a New Mexico corp.
SUTA.....	State Unemployment Tax Authority
Xcel Energy or the Holding Company.....	Xcel Energy Inc.

Terms

The following terms are used within the CAAM document:

Accounts Payable – the Payment and Reporting Department of Xcel Energy Services Inc. (the “Service Company”).

Administrative and General (“A&G”) – includes activity in Federal Energy Regulatory Commission (“FERC”) accounts 920-935, Administrative and General Expenses.

Customer Accounting Costs – includes activity in FERC accounts 901-903, Customer Accounts Expenses; FERC accounts 906-910, Customer Service and Informational Expenses; and FERC accounts 911-917, Sales Expenses.

J.D. Edwards Financial System (“JDE”) Business Unit – describes where a transaction will be recognized in an organization. JDE Business Units are assigned only to one company or legal entity and are the lowest organizational reporting level for the Company.

Non-Operations and Maintenance Allocations – allocations designed to apportion expenses recorded in accounts other than operations and maintenance to electric, gas, thermal and nonutility. The non-O&M costs apportioned include depreciation, payroll taxes, miscellaneous service revenues, amortization expenses, etc.

Operations and Maintenance (“O&M”) – includes activity in FERC accounts 500-935 with the exception of the following FERC accounts: 501, Fuel; 901-903, Customer Accounts Expenses; 906-910, Customer Service and Informational Expenses; 911-917, Sales Expenses; and 920-935, Administrative and General Expenses.

Supply Chain – the Supply Chain Department of the Service Company.

Workorder – accumulates costs for capital, expense or to be further allocated.

II. REGULATED AND NON-REGULATED DIVISIONS AND ACTIVITIES

OVERVIEW

This section addresses the requirements of Rules 4 CCR 723-3503(b)(I) and (III) and 4 CCR 723-4503(b)(I) and (III).

Any service that does not meet the definitions of a regulated activity or incidental service, as described below, is considered a non-regulated activity for purposes of this CAAM. 4 CCR 723-3501 defines regulated activity and incidental services as follows:

(j) “Regulated Activity” means any activity that is offered as a public utility service as defined in Title 40, Articles 1 to 7 [Colorado Revised Statutes (“C.R.S.”)], and is regulated by the [Colorado Public Utility Commission (“Commission”)] or regulated by another state utility commission or the FERC, or any non-regulated activity, which meets the criteria specified in rules 3502(g).

“Incidental Services” means non-tariffed or non-regulated services that have traditionally been offered incidentally to the provisions of tariff services where the revenues for all such services do not exceed:

- (I) The greater of \$100,000 or one percent of the provider’s total annual Colorado operation revenues for regulated services; or,
- (II) Such amount established by the Commission considering the nature and frequency of the particular service.

4 CCR 723-4501 provides for nearly identical definitions of these terms in relation to gas operations.

In addition, Rules 4 CCR 723-3502(g) and 4502(g) provide that certain nonjurisdictional services may be treated as regulated under the following circumstances:

A utility may classify nonjurisdictional services as regulated if the services are rate-regulated by another agency (i.e., another state utility commission or the FERC) and where there are agency-accepted principles or methods for the development of rates associated with such services. This rule may apply, for example, to a provider’s wholesale sales of electric power and energy. For such services, the utility shall identify the services in its manual, and account for the revenues, expenses, assets, liabilities, and ratebase associated with these services as if these services are regulated.

The following pages of this section provide a description of PSCo’s regulated activities, incidental services and non-regulated activities. Each description identifies the types of costs associated with each service or activity and identifies the PSCo business area or

department, which offers the service or activity. All activities are provided only within the state of Colorado.

REGULATED ACTIVITIES

Electric

Electric - Residential

Residential electric service represents the provision of electric service to residential customers within the PSCo service territory. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Commercial and Industrial

Commercial and industrial electric service represents the provision of electric service to commercial and industrial customers within the PSCo service territory. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Public Street and Highway Lighting

Public street and highway lighting electric service represents the provision of electric service to public authorities for lighting streets, highways, parks and other public places, or for traffic or other signal system service. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Other Public Authorities

Other public authority electric service represents the provision of electric service to public authorities under special agreements or contracts. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Electric Utility.

REGULATED ACTIVITIES (continued)

Electric - Resale

Resale electric service represents the provision of electric service to PSCo wholesale customers or public authorities for resale to end-user customers or to power marketers. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, or through facilities owned by third parties, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Interdepartmental

Interdepartmental electric service represents the provision of electric service to PSCo departments other than the PSCo Electric Utility at tariffed rates. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Maintenance of Street Lights

Maintenance of street lights service is provided to public authorities for the maintenance of street lighting and related facilities. Costs related to this service include primarily labor, vehicles and equipment costs, customer accounting costs and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Wheeling

Wheeling service represents the provision of transmission service on behalf of other utilities and public authorities whereby PSCo transports power owned by others over PSCo's electric transmission facilities. Costs associated with this service primarily include transmission facilities' O&M and depreciation costs, customer accounting costs and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Miscellaneous Services

PSCo provides several miscellaneous electric services, such as instituting/reinstituting service requiring a premise visit, transferring service at a specific location between customers with continuous service with no required premise visit, non-gratuitous services, processing returned checks, collecting a surcharge on payments made by debit or credit card, and assessing a late payment fee. Costs associated with these services primarily include distribution O&M and depreciation costs, customer accounting costs and A&G costs. These costs reside within the PSCo Electric Utility.

REGULATED ACTIVITIES (continued)

Off-System Electric Sales

PSCo sells electricity not required to serve its native load to off-system customers. Costs related to this activity include fuel and purchased power costs. The revenues associated with these sales reside in FERC account 447, Sales for Resale-Electric. The costs related to this activity reside in FERC accounts 501, Fuel-Steam Generation, 555, Purchased Power, and 565, Transmission of Electricity by Others. The Company allocates production O&M, transmission O&M and customer accounting costs based on a percentage of overall sales relative to the off-system sales. In addition, the Company assigns a portion of A&G and non-production O&M to these transactions. These costs reside within the PSCo Electric Utility.

WindSource®

WindSource is a regulated utility product in which costs in excess of the revenues received are included in the Renewable Energy Standard Adjustment ("RESA"). PSCo uses wind turbines to generate power for electric customers for alternative energy consumption. Costs related to this activity are to recover a return on investment of the owned wind assets plus depreciation expense. The costs recovered include direct charges for labor, materials and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension and benefits are allocated based on labor dollars. The revenues are recorded in FERC account 440, Residential Sales-Electric; FERC account 442, Commercial and Industrial Sales-Electric; and FERC account 447, Sales for Resale-Electric (for FERC wholesale customers). The costs are recorded in FERC accounts 407.4, Regulatory Credits, and are then recovered through the RESA and the Electric Cost Adjustment ("ECA").

Gas

Gas - Residential

Residential gas service represents the provision of natural gas service to residential customers within the PSCo service territory. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Gas Utility.

Gas - Commercial and Industrial

Commercial and industrial gas service represents the provision of natural gas service to commercial and industrial customers within the PSCo service territory. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Gas Utility.

REGULATED ACTIVITIES (continued)

Gas – Interdepartmental

Interdepartmental gas service represents the provision of natural gas service or gas transportation service to PSCo departments other than the PSCo Gas Utility at tariffed rates. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Gas Utility.

Gas – Transportation

Gas transportation service represents the provision of gas delivery service on behalf of end-use customers, third-party suppliers or marketers whereby PSCo transports gas owned by others over PSCo's gas pipeline system. Costs associated with this service primarily include depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Gas Utility.

Gas – Miscellaneous Services

PSCo provides several miscellaneous gas services, such as instituting/reinstituting service requiring a premise visit, transferring service at a specific location between customers with continuous service with no required premise visit, non-gratuitous services, processing returned checks, collecting a surcharge on payments made by debit or credit card, and assessing a late payment fee. Costs associated with these services primarily include distribution depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Gas Utility.

Thermal

Thermal – Commercial and Industrial

Commercial and industrial thermal service represents the provision of steam to customers for various purposes using PSCo's steam pipeline loop. Costs associated with this service relate to the generation and circulation of steam through Company-owned distribution facilities, primarily fuel costs, depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Thermal Utility.

Thermal – Miscellaneous Services

PSCo provides several miscellaneous thermal services, such as instituting initial steam service, reinstituting service from a street valve, non-gratuitous services, repairing customer equipment, providing engineering consulting work at customer's requests, and processing returned checks. Costs associated with these services primarily include distribution O&M and depreciation costs, customer accounting costs and A&G costs. These costs reside within the PSCo Thermal Utility.

REGULATED ACTIVITIES (continued)

Other

Oil and Gas Royalties

PSCo receives royalty payments for oil and gas extracted from PSCo-owned property by exploration and production companies pursuant to oil and gas leases. The revenues associated with this service are included in FERC account 421, Miscellaneous Nonoperating Income; however, 50 percent of these revenues are reclassified for ratemaking purposes to regulated revenues.

INCIDENTAL SERVICES

Consistent with the definition of incidental services set forth above, PSCo has established the following conditions that must be met for a service to be considered an incidental service for purposes of this CAAM:

- The revenues associated with the service do not exceed the greater of \$100,000 annually or one percent of PSCo's total annual Colorado operating revenues for regulated services, or such other amount established by the Commission considering the nature and frequency of the particular service.
- The service is a business activity for which:
 - There is no business or marketing plan.
 - PSCo does not solicit customers for the service.
 - There is an insubstantial commitment of resources or investment by PSCo.
 - The service has been traditionally treated as incidental for ratemaking purposes.
 - The service is an outgrowth of regulated operations.
 - There is a negligible financial or other risk to the regulated operations.

The incidental services described in this section are services not provided pursuant to any tariff and have not been traditionally treated as regulated in the operating revenue and expense accounts for ratemaking purposes. The incidental services included herein do not include other non-regulated activities.

The following services are treated as incidental services for purposes of this CAAM:

- Rent from Electric and Gas Properties
- Coal Ash Sales

Detailed descriptions of each of the above incidental services are provided on the following pages.

INCIDENTAL SERVICES (continued)

Rent from Electric and Gas Properties

Rent from electric and gas properties results from the leasing of PSCo-owned utility property not currently utilized for the provision of regulated services to nonaffiliated third parties. Costs related to this service are primarily A&G costs associated with customer billings, as well as rental contract renewals. The revenue associated with the rentals resides in FERC account 454, Rent from Electric Property, FERC account 456, Other Electric Revenue, and FERC account 493, Rent from Gas Properties. The costs incurred in conjunction with this service are incurred entirely at the Service Company level, and then allocated back to PSCo as a component of A&G costs. These costs reside within the PSCo Electric and/or Gas Utility, as appropriate.

Coal Ash Sales

PSCo sells for beneficial use coal ash, a byproduct of burning coal in the generation of electricity. Beneficial use of coal ash conserves natural resources and landfill space and reduces PSCo operating costs. Revenues associated with the sale of coal ash reside in FERC account 501.7, Fuel Handling. Charges to customers for ash sales are determined by the value of the ash related to its character, quality, proposed beneficial use, and coal type.

Service costs are incurred for management and disposal of coal ash. Costs related to this activity primarily include labor and labor-related overheads incurred by the PSCo Electric Utility. These costs reside within the Operations business area.

NON-REGULATED ACTIVITIES

The business activities below do not meet the definition of regulated activities or incidental services, and accordingly, are treated as non-regulated activities for purposes of this CAAM.

- ConnectSmart
- HomeSmart
- Chilled Water Service
- Inactive Products

Detailed descriptions of each of the above non-regulated activities are provided below and on the following pages.

ConnectSmart

PSCo provides a service for customers moving into or across the region to set up utility service and other subscription services to their homes (i.e., newspaper, local and long-distance telephone, cable TV, etc.). PSCo, through its call center, receives telephone requests for this service, and sends these requests, for a fee, to AllConnect (a third-party contractor) for the coordination of installation of services. Costs related to this activity include direct charges for labor, materials and outside services associated with the

service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension and benefits costs are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars. The revenues and costs associated with this service are identified by unique JDE Business Units, and are recorded in FERC accounts 417, Revenues from Nonutility Operations, and 417.1, Expenses from Nonutility Operations.

HomeSmart

PSCo provides water heater, Heating Ventilation and Air Conditioning ("HVAC"), carbon monoxide detector, photovoltaic solar and thermal sales, and appliance repair services. Costs related to this activity include direct charges for labor, materials, rents, fleet costs, data processing and phones, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars. This activity utilizes its own billing system; therefore the activity is not allocated common customer accounting costs. The revenues and costs associated with this service are identified by unique JDE Business Units, and are recorded in FERC accounts 417, Revenues from Nonutility Operations, and 417.1, Expenses from Nonutility Operations. The materials and supplies inventories are recorded in FERC account 156, Other Materials and Supplies.

In addition, under the HomeSmart product, PSCo offers a preventive maintenance subscription option for gas and electric appliances, as well as for HVAC equipment. The Company also provides related repairs as part of this service. Costs related to this activity include direct charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentives and pension and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars. The revenues and costs associated with this service are identified by unique JDE Business Units, and are recorded in FERC accounts 417, Revenues from Nonutility Operations, and 417.1, Expenses from Nonutility Operations.

NON-REGULATED ACTIVITIES (continued)

Chilled Water Service

PSCo has constructed chilled water facilities to replace customer owned and operated central air conditioning in some downtown Denver buildings, for which the Company has contracts to provide this service. Costs related to this activity include direct charges for labor, equipment and outside services associated with the service provided. In addition, payroll taxes, lost time, workers' compensation, incentive and pension and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars. Chilled Water Service utilizes its own billing system; therefore, the activity is not allocated common customer accounting costs. The revenues and costs associated with this service are identified by unique JDE Business Units, and are recorded in FERC accounts 417, Revenues from Nonutility Operations, and 417.1, Expenses from Nonutility Operations. The property, plant and equipment are recorded in FERC accounts 121, Nonutility Property, and 122, Accumulated Provision for Depreciation and Amortization of Nonutility Property. Depreciation associated with this service is included in FERC account 417.1, Expenses from Nonutility Operations.

Inactive Products

PSCo classifies products and services that are no longer provided to customers as Inactive Products. Any remaining revenues and costs associated with these products are included in Inactive Products. Currently Inactive Products include InfoWise GX Bill, InfoWise GX Desktop, InfoWise GX Meter, Energy Supply and Non-Utility products.

Costs related to these activities include direct charges for labor, materials and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, workers' compensation, incentive and pension and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars. The revenues and costs associated with these services are identified by unique JDE Business Units, and are recorded in FERC accounts 417, Revenues from Nonutility Operations, and 417.1, Expenses from Nonutility Operations.

III. CORPORATE ORGANIZATION

OVERVIEW OF COMPANY SYSTEM

This section addresses the requirements of Rules 4 CCR723-3503(b)(II) and 4 CCR 723-4503(b)(II).

Xcel Energy Inc., a Minnesota corporation (“Xcel Energy”), is a registered holding company. Xcel Energy directly owns four operating public utility subsidiaries that serve electric, natural gas, thermal and propane customers in eight states. These four utility subsidiaries are Northern States Power Co., a Minnesota corporation (“NSPM”); Northern States Power Co., a Wisconsin corporation (“NSPW”); PSCo; and Southwestern Public Service Company, a New Mexico corporation (“SPS”). Their collective service territories include portions of Colorado, Michigan, Minnesota, New Mexico, North Dakota, South Dakota, Texas and Wisconsin. Xcel Energy’s regulated businesses also include WestGas InterState, Inc., an interstate natural gas pipeline company regulated by the FERC.

Xcel Energy’s non-regulated subsidiaries include Eloigne Co. which holds investments in rental housing projects that qualify for low-income housing tax credits.

Xcel Energy owns the following additional direct subsidiaries, some of which are intermediate holding companies with additional subsidiaries: Xcel Energy Wholesale Group Inc., Xcel Energy Markets Holdings Inc., Xcel Energy International Inc., Xcel Energy Ventures Inc., Xcel Energy Retail Holdings Inc., Xcel Energy Communications Group Inc., Xcel Energy WYCO Inc., and the Service Company. Xcel Energy and its subsidiaries collectively are referred to as Xcel Energy Inc., and many do business under the Xcel Energy name. See the following pages for a complete legal entity organizational listing for Xcel Energy and its subsidiaries. Those affiliates that allocate or assign costs to and from PSCo are identified with an “X” in one or both columns on the right-hand side of the page following the affiliate’s name.

LIST OF REGULATED & NON-REGULATED AFFILIATES

	Services Provided	
	<u>by PSCo to Affiliate</u>	<u>by Affiliate to PSCo</u>
Xcel Energy Inc.	X	X
Northern States Power Company, a Minnesota corporation		
NSP Nuclear Corporation		
Nuclear Management Corporation		
Private Fuel Storage LLC		
United Power and Land Company		
Northern States Power Company, a Wisconsin corporation		
Chippewa and Flambeau Improvement Company		
Clearwater Investments, Inc.		
Shoe Factory Holdings LLC		
Woodsedge Eau Claire LP		
NSP Lands Inc.		

LIST OF REGULATED & NON-REGULATED AFFILIATES (continued)

	Services Provided	
	by PSCo to Affiliate	by Affiliate to PSCo
Public Service Company of Colorado, a Colorado corp.		
1480 Welton Inc.		
Beeman Irrigating Ditch and Milling Company		
Consolidated Extension Canal Company		
East Boulder Ditch Company		
Fisher Ditch Company		
Gardeners' Mutual Ditch Company		
Green & Clear Lakes Company		
Hillcrest Ditch and Reservoir Company		
Las Animas Consolidated Canal Company	X	
PSR Investments Inc.	X	X
United Water Company		
Southwestern Public Service Company, a New Mexico Corp.	X	X
WestGas InterState, Inc.		
Xcel Energy Communications Group Inc.		
Seren Innovations Inc. *		
NCE Communications Inc.		
Xcel Energy Foundation		
Xcel Energy International Inc. *		
Xcel Energy Argentina Inc. *		
Xcel Energy Markets Holdings Inc.		
e prime Inc. *		
Young Gas Storage Company Ltd.		
Xcel Energy Retail Holdings, Inc.		
Reddy Kilowatt Corporation		
Xcel Energy Performance Contracting Inc.		
Xcel Energy Services Inc.	X	X
Xcel Energy Ventures Inc.		
Eloigne Company		
Bemcil Townhouse LP		
Central Towers LP		
Chaska Brickstone LP		
Colfax Prairie Homes LP		
Cottage Court LP		
Crown Ridge Apartments LP		
Dakotah Pioneer LP		
East Creek LP		
Edenvale Family Housing LP		
Fairview Ridge LP		
Farmington Family Housing LP		
Farmington Townhome LP		
Hearthstone Village LP		
J&D 14-93 LP		
Jefferson Heights of Zumbrota LP		

LIST OF REGULATED & NON-REGULATED AFFILIATES (continued)

Services Provided
by PSCo **by Affiliate**
to Affiliate **to PSCo**

Lauring Green LP
Links Lane LP
Lyndale Avenue Townhomes LP
Mahtomedi Woodland LP
Majestic View LP
Mankato Townhomes LLP
Marvin Garden LP
MDI LP #44
Moorhead Townhomes LP
Park Rapids Townhomes LP
Rochester Townhome LP
Rushford Housing LP
RWIC Credit Fund LP-1993
Safe Haven Homes LLC
Shade Tree Apartments LP
Shakopee Boulder Ridge LP
Shenandoah Woods LP
Sioux Falls Housing Equity Fund II LP
Sioux Falls Partners LP
St. Cloud Housing LP
Tower Terrace LP
Wyoming LP
Wyoming LP II
Xcel Energy Wholesale Group Inc. *
 Quixx Corporation *
 Quixx Carolina Inc. *
 Quixx Linden LP *
 Quixxlin Corp. *
Xcel Energy WYCO Inc.
 WYCO Development, LLC

* Company is being classified in discontinued operations

IV. ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT

INTRODUCTION

As required by 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VII), the purpose of this section is to list the FERC accounts PSCo includes in its revenue requirement for Colorado jurisdictional activities, and to specify how those FERC accounts and sub-accounts are assigned and/or allocated to PSCo's non-regulated activities, along with a description of the methods used to perform the assignments and allocations. Sections V through Section X explain the assignment and allocation process and describe the methodologies in more detail based on the type of assignment or allocation method.

SUMMARY

There are certain allocations used only in PSCo's cost of service for ratemaking purposes to apportion costs between utility departments. These are included in Table A.

Ratemaking Analyses and Allocations

The analyses and allocations used only in the ratemaking process are:

Analysis of Plant and Equipment Records

An analysis of the Company property records is performed on a monthly basis to create electric, gas, thermal and common (intangible, general and automotive) cost pools for FERC accounts 101, Utility Plant in Service; 105, Utility Plant Held for Future Use; 106, Completed Construction-Non Unitized; and 107, Construction Work in Progress.

Common Plant Allocator

The Company utilizes its Common Plant Allocator to apportion common costs within the following FERC accounts for reporting outside of PowerPlant or JDE: 101, Utility Plant in Service; 106, Completed Construction-Non Unitized; 107, Construction Work in Progress; 108, Accumulated Provision for Depreciation of Utility Plant in Service; 111, Accumulated Provision for Amortization of Utility Plant; 403, Depreciation Expense; and 404, Amortization and Depletion. The Common Plant Allocator is calculated based on an analysis of common plant assets, and is used to allocate common plant costs to electric, gas, thermal and nonutility. Nonutility plant costs are already recorded separately in FERC accounts 121, Nonutility Property, and 122, Accumulated Provision for Depreciation and Amortization of Nonutility Property.

Analysis of Relative Cost

An analysis of the Company's relative historical activity by utility department within the applicable FERC account is performed, and costs included in that FERC account are allocated based on the analysis. The analysis of relative costs is used to apportion the common costs in FERC accounts 154, Plant Materials and Operating Supplies, and 163, Stores Expense Undistributed.

SUMMARY (continued)

Summary of Assignments & Allocations by FERC Account

For ease of review, descriptions are included below for each column on Table A, which is a separate attachment to the CAAM.

FERC Account

The FERC account column contains the number and title of all FERC accounts included in the ratemaking process.

Cost Pools

Each account included in the matrix is separated into cost pools. Each cost pool represents a homogeneous group of assets, liabilities, revenues or expenses. The cost pools reflect the FERC account structure further subdivided, to permit analysis based on cost causation.

Cost Pool Apportionment Basis

The cost pool apportionment basis is the method of apportioning the cost pool between regulated activities and non-regulated activities. Where a cost pool has been defined as other than a FERC account, or FERC sub-account, the matrix presents the basis by which the account is tracked (accounted for) by defined pool. If an account is not split into a cost pool, this column is noted "not applicable".

Regulated/Non-regulated Assignment Basis or Allocation Method

The regulated/non-regulated assignment basis or allocation method is the basis or method of apportioning the cost pool between regulated activities and non-regulated activities. Whenever possible, cost pools are established using FERC accounts, FERC sub-accounts, JDE Business Units and other accounting codes to provide for the direct assignment of all costs to regulated activities or non-regulated activities. As described earlier, cost pools have also been defined by an analysis of accounting records and supporting documentation or by an investment based apportionment to allow direct assignment of the costs to regulated activities or non-regulated activities. Only when a cost pool cannot be directly assigned is further apportionment performed.

Cost Definitions

The "Cost Definition" column contains the characteristics of the costs apportioned to regulated activities or non-regulated activities. Table A defines the costs that are apportioned to regulated activities or non-regulated activities into two major categories:

Directly Assigned

If only one service causes a cost to be incurred or benefits from a cost, that cost is directly assigned to that service to the greatest extent practicable.

Allocated

If more than one service causes a cost to be incurred or benefits from a cost, that cost is fairly and equitably allocated among the services that cause the cost to be incurred or benefit from the cost to the greatest extent practicable.

Comments/Descriptions

Comments or descriptions have been added to the matrix by FERC account as appropriate to provide additional information.

V. COST ASSIGNMENT AND ALLOCATION PROCESS

OVERVIEW

As required by 4 CCR 723-3503(b)(IV), (V) and (VII) and 4503(b)(IV), (V) and (VII), this section of the CAAM provides an overview of the cost assignment and allocation principles of PSCo, and the accounting processes within the monthly accounting close and within JDE, including both system generated processes and manual processes, used to assign and allocate costs between the regulated services and the non-regulated business activities of PSCo. Each major step of the accounting process is identified in the following paragraphs and will be explained in conjunction with the process flowchart on the last page of this section.

As required by 4 CCR 723-3502(d)(II)), the non-tariffed product or service provided by PSCo to each non-regulated business activity is to be priced at the higher of fully distributed cost or market price for services provided by PSCo. Pursuant to 4 CCR 723-3502(e)(I), PSCo pays the lower of fully distributed cost or market price for products or services that are not tariffed and are provided by non-regulated activity, unless the transaction results from a competitive solicitation process, then the value of the transaction shall be the winning bid price.

The vast majority of costs for such services provided by PSCo to non-regulated activities and by non-regulated activities to PSCo are labor costs. Both PSCo and its non-regulated operations price labor at the current market rate to attract and retain top talent. Therefore, there is no difference between the fully distributed labor costs and current market labor pricing.

Many of the assignment and allocation processes occur either in the Service Company or are administered by Service Company personnel. The Service Company provides these services "at cost" to the Xcel Energy affiliate companies that take its services, including PSCo, pursuant to service agreements and allocation methods that were approved by the SEC under PUHCA 1935 prior to implementation of PUHCA 2005. With the PUHCA 2005, the FERC reviews allocations in conjunction with its review of the annual FERC Form No. 60 filing. Federal supervision over utility holding companies was transferred from the SEC to FERC in 2005.

The processes discussed in this section are integral to the books and records of PSCo and are included to provide a comprehensive picture.

COST ASSIGNMENT AND ALLOCATION PRINCIPLES

PSCo applies the following cost assignment and allocation principles (listed in descending order of required application) in determining fully distributed cost.

1. Tariffed services provided to an activity will be charged to the activity at the tariffed rates.
2. If only one activity or jurisdiction causes a cost to be incurred, that cost shall be directly assigned to that activity or jurisdiction.
3. Costs that cannot be directly assigned to either regulated or non-regulated activities or jurisdictions will be described as common costs. Common costs shall be grouped into homogeneous cost categories designed to facilitate the proper allocation of costs between regulated and non-regulated activities or jurisdictions. Each cost category shall be fairly and equitably allocated between regulated and non-regulated activities or jurisdictions in accordance with the following principles in accordance with 4 CCR 723-3502(c):
 - a. Cost causation. All activities or jurisdictions that cause a cost to be incurred shall be allocated a portion of that cost. Direct assignment of a cost is preferred to the extent that the cost can easily be traced to the specific activity or jurisdiction.
 - b. Variability. If the fully distributed cost study indicates a direct correlation exists between a change in the incurrence of a cost and cost causation, that cost shall be allocated based upon that relationship.
 - c. Traceability. A cost may be allocated using a measure that has a logical or observable correlation to all the activities or jurisdictions that cause the cost to be incurred.
 - d. Benefit. All activities or jurisdictions that benefit from a cost shall be allocated a portion of that cost.
 - e. Residual. The residual of costs left after either direct or indirect assignment or allocation shall be allocated based upon an appropriate general allocator defined in this CAAM.

A significant portion of PSCo's costs are incurred directly by PSCo. These costs are directly assigned or allocated based on the above principles to utilities, jurisdictions and to non-regulated activities. Allocating Workorders are described in Section VI, FERC Allocations are described in Section VII, Utility Allocations are described in Section VIII and Non-regulated Activity Allocations are described in Section IX.

ACCOUNTING PROCESSES

The flowchart on the last page of this section provides a high level overview of the major steps in the monthly accounting close process and the systems used to generate the books and records of PSCo. Several steps within the process have allocations imbedded in them and therefore the major steps are included to provide as much information as possible to promote an understanding of where direct assignments or allocations can occur.

FEEDER SYSTEMS (Addendum A Flowchart Item 1)

The monthly close process initially starts with the collection of accounting information from numerous feeder systems as identified in Item 1 on the flowchart. Feeder systems gather accounting transactions on a monthly basis and “feed,” or pass, those accounting transactions to JDE to build the monthly books and records of each utility operating company or affiliate of the Xcel Energy holding company system that uses JDE.

There are two basic types of transactions in the feeder systems:

- The first basic group of transaction consists of individual transactions fed directly to JDE. These transactions come from the PowerPlant system, the Indus PassPort Integrated Supply Chain/Accounts Payable System (“PassPort”) and the Maximo System.

PowerPlant System

PowerPlant tracks all capital projects and workorder expenditures for Xcel Energy utility operating companies on a life-to-date basis. Once expenditures are recorded on the books of the appropriate legal entity, PowerPlant generates the overhead allocations and, if appropriate, the Allowance for Funds Used During Construction (“AFUDC”), and applies the overheads to the individual workorders. In addition, the PowerPlant system calculates monthly depreciation by legal entity and handles the transfer of utility capital costs from FERC account 107, Construction Work in Progress, to FERC account 106, Completed Construction-Not Unitized, to FERC account 101, Utility Plant in Service-Unitized. The transfer of nonutility costs is within FERC account 121, Nonutility Property using sub accounts, from FERC account 12140, Nonutility Construction Work in Progress, to FERC account 12112, Nonutility Completed Construction-Not Unitized, to FERC account 12111, Nonutility Plant in Service-Unitized.

PassPort

The Supply Chain/Work Management components are used for inventory and work management processes by the Transmission, Distribution, and Nuclear business areas. This system is used to maintain inventory records by legal entity and bill materials to O&M jobs or capital jobs. In addition, the system is used as a work management tool by these business areas. The accounts payable functionality of the system is also used to process and pay invoices of PSCo, as well as other affiliates.

Maximo System

The Maximo system is an inventory and work management system used by the Energy Supply business area across the operating companies. This system is used to maintain inventory records by legal entity and bill materials to O&M jobs or capital jobs. In addition, the system is used as a work management tool by the business area.

- The second basic group of transactions is where costs are measured by applying internal billing rates to a unit of measure or by allocation within a process, which charges those costs to a legal entity, business area and regulated or non-regulated business activities. Transactions from Labor Distribution, Transportation Distribution and Information Technology are some of the major processes that fall within this category. Each of these distribution processes may have one or more internal billing rates to charge costs to internal users. Individual transactions are generated within any one of these distribution processes to charge costs to the regulated activities and non-regulated business activities within an operating company or affiliate. For example, labor distribution charges can be directly assigned to the non-regulated JDE accounts for HomeSmart within PSCo and linked directly to FERC account 417.1, Expenses from Nonutility Operations.

The following processes are described in greater detail later in this section.

- Labor Distribution
- Labor Overheads
- Aviation Distribution
- Stores/Warehouse Overhead
- Purchasing Overhead
- Transportation Distribution
- Information Technology
- Accounts Payable
- Shared Assets Distribution
- Facilities Distribution
- Money Pool
- Customer Billing

JDE GENERAL LEDGER PROCESSING (Addendum A Flowchart Item 2)

Journal entries to record monthly transactions, such as interest accruals, amortizations, cash transactions, receivables setup, etc., are entered directly into JDE using the JDE journal entry input screens. System allocations have been set-up to apply common A&G and common customer accounting overheads to non-regulated activities (see Section IX).

All of the transactions from the above processes are gathered together in JDE. Once all the transactions are recorded in JDE there are multiple processing steps within JDE, including Service Billing and Utility Allocations. These steps affect regulated activities and non-regulated activities and are detailed separately on the following pages.

SERVICE BILLING (Addendum A Flowchart Item 3)

The Service Billing function within JDE is the accounting process that is used primarily to bill the operating companies and affiliates for Service Company charges. The process is also used to bill charges from one operating company or affiliate to another operating company or affiliate and from one business area to another business area within the same legal entity.

The Service Billing function bills the Service Company direct charges and indirect allocations from the Service Company legal entity to the operating companies or affiliates. All labor billed includes labor overheads. Whenever possible, costs related to the non-regulated business activities within an operating company or affiliate are directly charged to JDE accounts which are linked directly to FERC account 417.1, Expenses from Nonutility Operations.

The Service Billing function may also include transactions billed out of the feeder systems, transactions billed between affiliates and transactions billed within an affiliate. For example, transactions billed from PSCo to SPS for emergency work would flow through Service Billing.

CLEARING ACCOUNTS (Addendum A Flowchart Item 4)

The clearing account process is being noted in this section of the CAAM because it uses the functionality of the allocation process within JDE to move the net of all expenditures and other clearings recorded on the income statement, to the balance sheet for processes such as labor overheads.

ALLOCATING WORKORDERS (Addendum A Flowchart Item 5)

The allocating workorder functionality is a feature developed as part of JDE that is currently used by PSCo to allocate certain information technology costs that support multiple utility processes to the appropriate FERC functional accounts related to these processes. PSCo has five allocating workorders, which are described in Section VI.

FERC ALLOCATION (Addendum A Flowchart Item 6)

PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible. PSCo has one FERC allocation, which is described in Section VII.

UTILITY ALLOCATIONS (Addendum A Flowchart Item 7)

PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible, or charged as common and then allocated to the electric, gas, and thermal utilities using utility allocations. Common utility costs are grouped into two categories: (1) O&M utility allocations and (2) non-O&M utility allocations. These allocations are performed monthly within the JDE system and are described in Section VIII.

O&M - CAPITAL DISTRIBUTIONS (Addendum A Flowchart Item 2)

PSCo's cost related to certain capital projects are distributed between O&M and CWIP object accounts based on the Comparative Unit studies. Such studies specify the percentages that are applied to the capital project costs to assign costs to the O&M and capital portions of the project.

Service:	LABOR DISTRIBUTION
Description:	Wages and salaries of employees engaged in work on behalf of regulated activities and non-regulated activities are assigned or allocated based on positive time reporting through the TIME Labor Distribution system. Positive time reporting requires each employee to report the hours worked for each day using one-tenth of an hour or greater increments, while providing for aggregation of time when appropriate. Under this method, employees' time is reported on the basis of accounting codes related to specific operating companies or affiliates and/or functional services.
Provider of Service:	Service Company Operating companies or affiliates
User of Service:	Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.
Method of Allocation:	<p>All bi-weekly (non-exempt) and semi-monthly (exempt) employees' labor expenses are recorded by company personnel on time sheets and entered into various time reporting systems, all of which feed into the TIME Labor Distribution system. The employee submitting the time sheet is responsible for coding the JDE account numbers to charge the appropriate operating companies or affiliates, business function (e.g., capital, operations, maintenance, clearing, purchasing, warehousing, etc.) and regulated or non-regulated operations.</p> <p>Time sheets must be completed and delivered to the employee's designated timekeeper by certain cut-off dates established by the Payroll department. The employee's supervisor or manager is responsible for reviewing and approving all time sheets submitted, and verifying that the employee is using the correct JDE account numbers.</p> <p>The TIME Labor Distribution system used for bi-weekly employees performs the distribution of actual paid and accrued labor dollars/hours to the JDE account numbers charged based on the hours worked. Accrual of payroll is to facilitate the recording of labor costs on a calendar month basis. This includes any reversal of the prior month's accrual. The charge of labor dollars for semi-monthly employees to JDE account numbers is based on a distribution of the monthly salary of the employee.</p>

Service:	LABOR OVERHEADS
Description:	<p>Employee labor overhead costs are captured in the following categories:</p> <p>Benefit employees:</p> <ul style="list-style-type: none">• Non-productive labor costs (vacation, sick, holiday, etc.)• Pension (401k match, qualified and nonqualified pension, and retirement related consulting)• Medical (active and retiree healthcare, Financial Accounting Standards (“FAS”) 112 LTD, health and welfare, life and LTD premiums)• Workers’ compensation• Incentives (Incentives are a labor overhead for Service Company, PSCo and SPS. Incentives for NSPM and NSPW are charged directly to FERC accounts 920 and 517).• Payroll taxes (FICA, FUTA, SUTA)• Labor and expenses of the HR Service Center <p>Non-Benefit employees:</p> <ul style="list-style-type: none">• Payroll taxes (FICA, FUTA, SUTA)
Provider of Service:	Service Company Operating companies or affiliates
User of Service:	Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.
Method of Allocation:	<p>Labor overheads are allocated within a legal entity by calculating a separate loading rate for each cost category identified in the “Description” section above.</p> <p>For each legal entity and each category, the costs are allocated based on a single-factor formula that is comprised of total estimated costs for the category divided by total estimated productive labor costs.</p> <p>Legal entity specific rates for each category are entered into the TIME Labor Distribution system and applied to productive labor charges as appropriate for each resource type. Labor loadings applied to labor charges follow the labor charges. For example, Service Company labor overheads follow Service Company labor and PSCo labor overheads follow PSCo labor.</p> <p>Labor overhead rates are updated each month to ensure the actual costs are distributed. Additionally, a year-end true up is recorded to bring the overhead clearing accounts to zero for the calendar year.</p>

Service:	AVIATION DISTRIBUTION
Description:	The Aviation Service department in the Service Company is responsible for managing and operating the two corporate leased aircraft used by the Xcel Energy system of companies. Costs include: pilot salaries and labor overheads, O&M costs, lease costs and A&G costs associated with managing the Aviation Service department.
Provider of Service:	Service Company
User of Service:	Service Company, operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.
Method of Allocation:	Aviation costs are billed out using the executive corporate governance three-factor formula based on revenues, assets and number of employees. Any spousal use of the aircraft must be approved and is billed to the holding company as a non-regulated charge.

Service: **STORES/WAREHOUSE OVERHEAD**

Description: Inventory warehousing costs, including labor, supervision, materials and supplies are allocated through pools specific to business areas as an overhead on materials and supplies, as materials and supplies are issued from or returned to a storeroom or warehouse.

In the Energy Supply business area, the inventory warehousing costs related to the Hayden plant are direct charged to station O&M and capital projects (when dedicated capital project support is performed).

Provider of Service: Service Company
Operating companies

User of Service: Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Overhead costs for corporate inventory items, including rent, labor, supervision and adjustments are accumulated within the Supply Chain or Energy Supply business area. These costs are allocated to material issuances from the storeroom using the same account coding as the materials are charged. Certain allocated overhead expenses are capped at \$3,500 per purchase order.

Each business area has a separate pool for each operating company and sets an overhead application rate for budgeting for the year based on projected overhead and materials activity.

During the year as actuals are recorded, the balances in the undistributed stores/warehouse clearing accounts are compared to the materials activity and historical trending and a new rate is determined.

Service: **PURCHASING OVERHEAD**

Description: The Supply Chain organization in the Service Company has the responsibility for distributing the corporate purchasing and contract services costs to the functional area(s) of the operating companies or affiliates, along with the cost of the materials and supplies ordered. Purchasing costs are made up of activities such as developing requisitions, contracts and purchase orders to procure materials and services and manage supplier relationships, negotiating complex procurement agreements/contracts for strategic supplier partnerships and service contracts, monitoring supplier performance, and managing purchase records, supplier qualification records and the supplier diversity program.

The purchasing function is done in two different areas of the company. Supply Chain uses PassPort for company-wide purchases and the Energy Supply business area uses Maximo for production related purchases.

Provider of Service: Service Company
Operating companies

User of Service: Service Company, operating companies and affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Costs are collected in clearing accounts on the Service Company and the operating companies and cleared via an overhead loading. The loading follows the accounting for certain purchases with the offset going to a contra clearing account.

For PassPort and Maximo, certain purchases are loaded with the purchasing overhead loading up to a \$3,500 cap. The \$3,500 cap is calculated based on the value of the purchase order for purchase order payments, the total value of the contract payment authorization or the total value of the invoice for the request for payment. For PassPort, the loading is calculated and a new record is posted to the general ledger as a detail item. For Maximo, the loading is calculated once a month and shows up as a separate summary transaction on the general ledger.

Service: **TRANSPORTATION DISTRIBUTION**

Description: The Fleet Services department in the Service Company is responsible for managing the fleet assets owned by the operating companies. Fleet assets are vehicle units that are organized into class categories, which group together vehicles similar in nature. These classes are also grouped on vehicle features and costs of the units. For example, automobiles are classified by compact, and intermediate. Pickups are grouped by ½ ton 2-wheel drive, ½ ton 4-wheel drive, etc. Each of these classes has its own unique individual fixed rate to bill users.

The Transportation Distribution system bills internal functional areas of operating companies and affiliates for the cost of using vehicles or associated equipment. It distributes the operating costs related to vehicle units using usage rates based on the type of unit.

Fleet costs included in the calculation of the monthly billing rate are: depreciation, licensing taxes and fees, material and labor costs for maintenance and repair, fuel, labor loadings, and overhead for overall management of the Fleet Services department that includes labor, facilities, insurance, utilities, computer, phone and office supplies.

Provider of Service: Service Company
Operating companies

User of Service: Service Company, operating companies or affiliates, including utility operations, jurisdictions and non-regulated activities within an operating company.

Method of Allocation: The Transportation Distribution system bills each user for units assigned based on the monthly rates calculated for each class category. Each month a validation report is reviewed to ensure all costs are billed and any invalid accounts are reviewed and corrected. Rates are adjusted periodically to account for clearing imbalances caused by variable factors such as fuel prices.

Service:	INFORMATION TECHNOLOGY
Description:	The Business Systems organization in the Service Company is responsible for managing the corporate Information Technology ("IT") assets and services of Xcel Energy. Business Systems bills out O&M and capital costs related to Xcel Energy's corporate IT equipment and services incurred internally, as well as costs incurred through third party vendors. Costs include system O&M, desktop services, phone service, servers, infrastructure costs, software, software licensing, system design and implementation, labor and labor overheads, etc.
Provider of Service:	Service Company
User of Service:	Service Company, operating companies or affiliates, including utility operations, jurisdictions and non-regulated activities within an operating company.
Method of Allocation:	<p>IT costs are charged through several different methods.</p> <p>Costs are charged directly to the operating companies, affiliates, jurisdictions or non-regulated activities on the invoice, timesheet, expense report or other source document to the company(ies) benefiting from the service whenever possible.</p> <p>If costs cannot be charged directly to an operating company, affiliate, jurisdiction or non-regulated activity, the costs are charged to the appropriate Service Company indirect allocation workorder that will assign the costs using a cost causative method to the companies benefiting from the system application or service.</p> <p>For costs that can be identified as benefiting a particular business area, those services would be charged to a Service Company indirect allocation workorder using the approved allocation method for that business area.</p>

Service: **ACCOUNTS PAYABLE**

Description: The Payment and Reporting department (“Accounts Payable”), in the Service Company, processes several types of documents for payment on behalf of the operating companies and affiliates. Accounts Payable uses PassPort and SumTotal to process invoice payments associated with purchase orders, contracts, requests for payment (non-purchase orders, non-contract invoices) and employee payments, including per diem charges, suggestion system award payments and employee expense reimbursements.

The charges for goods, materials and services, which post directly to the general ledger of each operating company and affiliate, differ for each type of document.

Provider of Service: Service Company

User of Service: Service Company, operating companies and affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Within each operating company and affiliate, charges are directly assigned whenever possible. Charges may be distributed to multiple business functions or business areas based on the accounting code(s) on each document. If necessary, costs may be allocated using any surrogate measure that has a logical or observable correlation to changes in the quantity sold, the services that caused the cost to be incurred, or who benefited from the cost. The following are examples of some of the logical or observable correlations used to allocate costs contained on Accounts Payable documents:

- Quantity (units, count, etc.)
- Measurement or size (length, space, columnar inch, etc.)
- Volume (barrels, gallons, liters, etc.)
- Weight (ounce, pound, ton, etc.)
- Hours (hours of professional or contract services)
- Labor dollars (charge is in the same proportion as the labor hours of the department)
- Number of customers, meters, employees, etc.
- Revenue dollars
- Plant in service
- Square footage

Service:	SHARED ASSETS DISTRIBUTION
Description:	Shared assets are defined as capitalized assets that are owned by one legal entity, but are used for the benefit of multiple legal entities. This would include structures and improvements, office furniture and equipment, computer and communication equipment and some software systems that are used by Service Company employees in the performance of their jobs.
Provider of Service:	Operating companies or affiliates
User of Service:	Service Company, operating companies and affiliates
Method of Allocation:	All allocations are billed through the Service Company and charged to a Service Company indirect workorder that will assign the costs using a cost causative method to the companies benefiting from shared assets. For IT related assets, the costs will be charged to the system application or service work order. For facility assets, the costs will be charged to the Service Company facilities clearing pool that will assign the costs following the labor of the Service Company employees.

Service: **FACILITIES DISTRIBUTION**

Description: Facilities costs are assigned or allocated to the functional areas of operating companies and other affiliates who benefit from the use of the facilities. Depending on whether a building is used by one utility company or is a "shared" building, i.e., building used by employees of more than one Operating Company or affiliate, facility costs may include:

Single-utility facility:

The administrative property services labor and non-labor costs, utility expenses, maintenance costs for structures and systems, pro-rated share of property taxes (for owned buildings), and the rent and occupancy expenses (for leased buildings).

Shared facility:

Administrative property services labor and non-labor costs, utilities expenses, and the maintenance costs for structures and systems are captured. If the building is leased, the rent is included. If the building is owned, the carrying costs of the shared assets, such as the depreciation and a return on rate base, are included in the facilities' cost.

The Property Services department is responsible for the owned and leased facility.

Provider of Service: Service Company or operating companies

User of Service: Service Company, operating companies or affiliates

Method of Allocation: Costs for a single-utility facility are accumulated in the clearing account of the company benefitting from the use of the building, and are then allocated to functional FERC rent accounts based on the most recent quarter's labor charges.

Costs related to a shared facility, i.e., buildings used by employees of more than one Operating Company or affiliate, are first accumulated in the Service Company clearing account and then distributed to each Operating Company and affiliate based upon the most recent quarter's labor for the specific employees located in each facility. Once costs are assigned to the appropriate company, they are then allocated to the functional FERC rent accounts based on the most recent quarter's labor charges.

Service: **MONEY POOL**

Description: Through the Utility Money Pool, temporary surplus funds of Xcel Energy Inc. and the operating companies are available for short-term loans to other operating companies with cash needs.

Provider of Service: Service Company

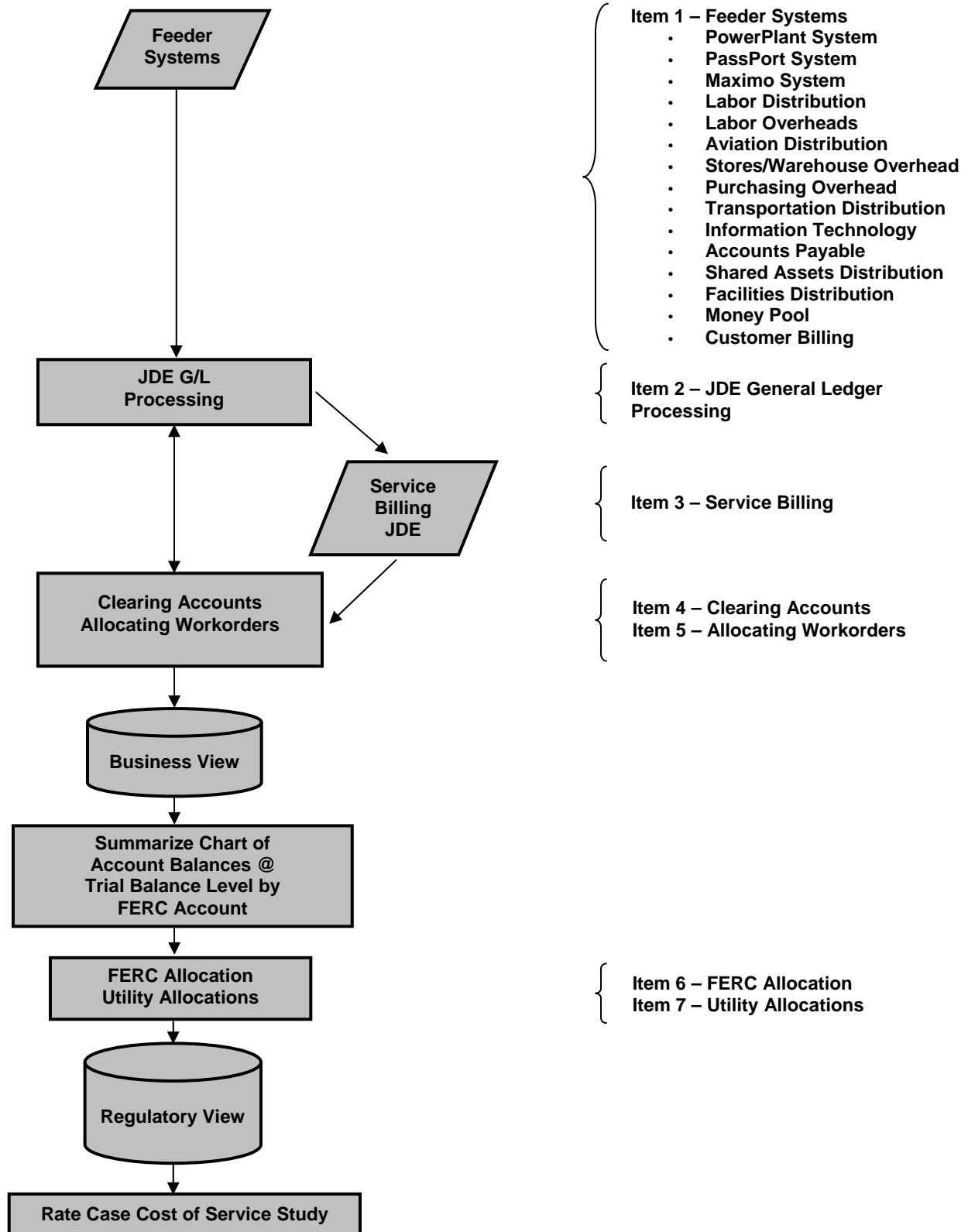
User of Service: PSCo, NSPM and SPS (NSPW does not participate)

Method of Allocation: An operating company can borrow from, and make loans to, the Utility Money Pool, which is administered at cost by the Service Company. In addition, the holding company can deposit surplus funds into the Utility Money Pool. The holding company can be repaid for funds deposited, but cannot borrow from the utility money pool. Interest income or expense is charged or credited, as appropriate, to the Utility Money Pool participants.

All charges are directly billed to the appropriate operating company.

Service:	CUSTOMER BILLING
Description:	PSCo bills customers for electric, gas, thermal and non-regulated activities through the customer billing system.
Provider of Service:	Operating companies
User of Service:	Operating companies, including utility operations, jurisdictions, and non-regulated activities.
Method of Allocation:	<p>Costs related to customer billing are direct charged to specific operating companies whenever possible.</p> <p>When costs cannot be directly assigned to a specific operating company, they are allocated based on the number of customers.</p> <p>Non-regulated activities that use the customer billing system are allocated a customer accounting overhead based on revenue dollars. See Section IX.</p>

ADDENDUM A - PROCESS FLOWCHART



VI. ALLOCATING WORKORDERS

OVERVIEW

This section provides further detail addressing the requirements of 4 CCR 723-3503(b) (IV), (V) and (VII) and 4 CCR 723-4503(b) (IV), (V) and (VII). PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible. Allocating workorders are used to allocate certain information technology costs that support multiple utility processes to the appropriate FERC functional accounts related to these processes.

ALLOCATIONS

PSCo currently has five allocating workorders. These are as follows:

Compass/Maximo

This workorder is being used to allocate costs associated with the Business Systems' O&M costs for the Energy Supply Maximo system. These costs include information technology application, development and maintenance costs, and system support costs. The allocator is based on the number of Maximo system users. The allocator used in the current year is based on the previous years' actual number of users. The allocation was developed to distribute these costs to production FERC accounts as noted below.

Workorder Number	Allocation Method	Basis for Allocation Selection
12003	Maximo System Users	Maximo system users are a reasonable methodology because the operation and maintenance costs associated with the system has a cost causative relationship with the number of users who have access to the system.

The operation and maintenance costs of the Maximo system are allocated to the following FERC accounts:

FERC account 417.1, Expenses of Nonutility Operations
 FERC account 506, Miscellaneous Steam Power Expenses
 FERC account 539, Miscellaneous Hydraulic Power Generation Expenses
 FERC account 549, Miscellaneous Other Power Generation Expenses

Computer Aided Design ("CAD") System

This workorder is being used to allocate costs associated with Business Systems' O&M costs for the CAD software system. The allocator is based on total distribution plant. The allocator distributes these costs between electric and gas distribution FERC accounts as noted below.

Workorder Number	Allocation Method	Basis for Allocation Selection
12000	Distribution Plant	Distribution plant is a reasonable methodology because the CAD software system is an engineering and mapping system used in the design & mapping of electric & gas distribution systems.

The operation and maintenance costs of the CAD software are allocated to the following FERC accounts:

FERC account 581, Load Dispatching (Electric)
FERC account 871, Distribution Load Dispatching (Gas)

Energy Management System (“EMS”), also known as Electric Control and Data Acquisition (“SCADA”)

This workorder is being used to allocate costs associated with Business Systems’ O&M costs for the Electric SCADA system. The allocator is based on the number of remote terminal units (“RTUs”). The allocator used in the current year is based on the previous years’ actual number of RTUs. The allocation was developed to distribute these costs among production, transmission and distribution FERC accounts as noted below.

Workorder Number	Allocation Method	Basis for Allocation Selection
12006	Number of RTUs	Number of RTUs is a reasonable methodology because the RTUs transmit the data used by the Electric SCADA system.

The operation and maintenance costs of the Electric SCADA system are allocated to the following FERC accounts:

FERC account 556, System Control and Load Dispatching (Production)
FERC account 561, Load Dispatching (Transmission)
FERC account 581, Load Dispatching (Distribution)

Gas SCADA

This workorder is being used to allocate costs associated with Business Systems’ O&M costs for the Gas SCADA system. The allocator is based on gas transmission and distribution plant. The allocation was developed to distribute these costs among transmission and distribution FERC accounts as noted below.

Workorder Number	Allocation Method	Basis for Allocation Selection
12009	Gas Transmission & Distribution Plant	Gas transmission and distribution plant is a reasonable methodology because this system is used to communicate between the control rooms at the plants, transmission and distribution areas.

The operation and maintenance costs of the Gas SCADA system are allocated to the following FERC accounts:

FERC account 851, System Control and Load Dispatching (Transmission)

FERC account 871, Distribution Load Dispatching (Gas)

Network Services

This workorder is being used to allocate circuit costs for service centers that primarily benefit electric and gas distribution. The allocator is based on total distribution plant. The allocation was developed to distribute these costs between electric and gas distribution FERC accounts as noted below.

Workorder Number	Allocation Method	Basis for Allocation Selection
12010	Distribution Plant	Distribution plant is a reasonable methodology because the service center locations primarily benefit electric and gas distribution.

These circuit costs are allocated to the following FERC accounts:

FERC account 588, Miscellaneous Distribution Expenses (Electric)

FERC account 880, Other Expenses (Gas Distribution)

VII. FERC ALLOCATION

OVERVIEW

This section provides further detail addressing the requirements of 4 CCR 723-3503(b)(IV), (V) and (VII) and 4503(b)(IV), (V) and (VII). PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible. The following FERC allocation is used to allocate costs to specific FERC accounts based on a predefined allocation factor.

ALLOCATION

PSCo currently has one FERC allocation. It is as follows:

Meter Turn On/Turn Off

This allocator is used to allocate costs associated with turning on or turning off customer meters. These costs include labor, labor overheads and fleet costs. The allocator is based on the number of customers. The allocator used in the current year is based on the previous years' actual number of customers. The allocation was developed to distribute these costs between electric and gas distribution FERC accounts as noted below.

Allocator Number	Allocation Method	Basis for Allocation Selection
001220	Number of customers	Number of customers is a reasonable methodology because the costs associated with meter turn ons/turn offs has a cost causative relationship with the number of customers.

The meter turn on/turn off costs are allocated to the following FERC accounts:

FERC account 586, Meter Expenses (Electric Distribution)

FERC account 878, Meter and House Regulator Expenses (Gas Distribution)

VIII. UTILITY ALLOCATIONS

OVERVIEW

This section provides further detail addressing the requirements of 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VII). PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible, or charged as common and then allocated to the electric, gas, thermal and non-regulated activities using utility allocations. Common utility costs are grouped into two categories: (1) O&M Utility Allocations and (2) Non-O&M Utility Allocations. These allocations are performed monthly within the JDE system and are explained below.

O&M UTILITY ALLOCATIONS

Introduction

Common O&M Utility Allocations are applied to common costs that are recorded in A&G (FERC accounts 920-935), and in customer accounting, customer information, and sales accounts (FERC accounts 901-917). Table B in this section lists the PSCo allocation methodology applied to each FERC account or range of accounts.

Methodology

PSCo uses the following methods to allocate common O&M costs and achieve the most cost-causative relationship between each FERC account or range of accounts and electric, gas and thermal utility operations:

Customer Allocator

The customer allocator is used to allocate common utility costs in FERC accounts 901-903, the non-commodity bad debt portion of FERC 904, and 905-917 among electric and gas operations. The allocation is based on the customer bill counts for the electric and gas utilities for the previous year.

Revenue Allocator

The revenue allocator is used to allocate common utility costs for commodity bad debt, recorded in FERC account 904, among electric and gas operations. The allocation is based on a rolling four-year average of actual electric and gas revenues. The allocator in the current year is developed based on the four previous years' actual operating revenues from the corporate income statement.

Three-Factor Allocator

The Three-Factor Allocator is used to allocate common utility costs in FERC account ranges 920-924 and 927-935 among electric, gas and thermal operations. The allocation is based on the weighted average of the actual operating revenue, plant in service and supervised O&M for the previous year.

Labor Allocator

The Labor Allocator is used to allocate common utility costs in FERC accounts 925-926 to the electric, gas and thermal operations. The allocation is based on operating labor for the electric, gas and thermal utilities for the previous year.

NON-O&M UTILITY ALLOCATIONS

Introduction

Common Non-O&M Utility Allocations are applied to common costs that are recorded in non-O&M FERC accounts. Table C in this section lists the PSCo allocation methodology applied to each FERC account or range of FERC accounts.

Methodology

PSCo uses the following methods to allocate common non-O&M costs. These methods were developed to achieve the most cost-causative relationship that each FERC account or range of FERC accounts has with electric, gas and thermal utility operations:

Labor Allocator

The Labor Allocator is used to allocate common costs in FERC account 408 (payroll tax portion) to the electric, gas and thermal operations. The allocation is based on operating labor for the electric, gas and thermal utilities. The allocator used in the current year is developed based on the previous years' actual operating labor.

Three-Factor Allocator

The Three-Factor Allocator is used to allocate common costs in FERC account 408 (other tax portion) among electric, gas and thermal operations. The allocation is based on the weighted average of operating revenue, plant in service and supervised O&M. The allocator used in the current year is developed based on the previous years' actual operating revenue, plant in service and supervised O&M.

Common Plant Allocator

The Common Plant Allocator is used to allocate common costs in FERC accounts 408 (property tax portion), 403, 404, 411.6, 411.7 and 413 among electric, gas, thermal and non-regulated operations. The allocation is based on an analysis of common plant. The allocator used in the current year is developed based on the previous years' actual common plant dollars.

Net Plant

The Net Plant Allocator is used to allocate common costs in FERC accounts 427-431 among electric, gas and thermal operations. The allocation is based on gross plant less accumulated depreciation. The allocator used in the current year is developed based on the previous years' actual gross plant and depreciation.

Gross Plant

The Gross Plant Allocator is used to allocate common costs in FERC account 432 among electric, gas and thermal operations. The allocation is based on gross plant. The allocator used in the current year is developed based on the previous years' actual gross plant.

Table B - O&M Utility Allocations

FERC Account	Allocation Method	Basis for Allocation Selection
901-917 (excluding commodity bad debt in FERC 904)	Customer Allocator	Customer bill counts are a reasonable methodology to use to allocate common customer accounting and customer information and sales costs recorded in FERC accounts 901-917 because these costs are customer related costs, e.g., credit and collection, customer accounting, bad debt, etc.
904 (commodity bad debt portion)	Revenue Allocator	A revenue allocator is a reasonable methodology to allocate commodity bad debt because these costs have a cost-causative relationship to uncollectible utility revenues.
920-924	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
925-926	Labor Allocator	A labor allocator is a reasonable methodology to allocate common costs recorded in FERC accounts 925 & 926 because injuries and damages and pension and benefit costs have a cost causative relationship with labor.
927-935	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.

Table C - Non-O&M Utility Allocations

FERC Account	Allocation Method	Basis for Allocation Selection
403-407	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC accounts 403 & 404 because depreciation & amortization costs have a cost causative relationship to plant in service.
408 (property tax portion)	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common property tax recorded in FERC account 408 because property tax has a cost causative relationship to plant in service.
408 (payroll tax portion)	Labor Allocator	A labor allocator is a reasonable methodology to use to allocate common payroll tax recorded in FERC account 408 because payroll tax has a cost causative relationship with labor.
408 (other tax portion)	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
411.6 & 411.7	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC accounts 411.6 & 411.7 because these gains/losses have a cost causative relationship to utility plant in service.
413	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC account 413 because expenses on plant leased to others have a cost causative relationship to utility plant in service.
427-431	Net Plant	A net plant allocator is a reasonable methodology to use to allocate common costs in FERC accounts 427-431 because interest/debt costs have a cost causative relationship to plant in service.
432	Gross Plant	A gross plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC account 432 because AFUDC has a cost causative relationship to utility plant in service.

IX. NON-REGULATED ACTIVITY ALLOCATIONS

INTRODUCTION

The purpose of this section is twofold. First, in further response to 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VIII), this section details the allocators used to apportion common A&G costs and common customer accounting costs between the regulated activities and the non-regulated activities in the final step of fully distributing costs. Second, this section describes transactions between PSCo and non-regulated activities as required by 4 CCR 723-3503(b)(VI) and 4 CCR 723-4503(b)(VI).

NON-REGULATED ACTIVITY ALLOCATIONS

A&G

All non-regulated activities are allocated a portion of PSCo's common A&G costs. Common A&G costs are allocated to non-regulated activities on the basis of labor of each non-regulated activity. The Company utilizes labor dollars for regulated activities and non-regulated activities to allocate the common portion of A&G costs, recorded in FERC accounts 920-935, to the non-regulated activities.

Customer Accounting

Most non-regulated activities are also allocated a portion of PSCo's common customer accounting costs. The distinction here is whether or not the non-regulated activity uses the customer accounting services of PSCo. For those activities that do use these services, common customer accounting costs are allocated on the basis of revenues earned by each non-regulated activity. The Company utilizes revenue dollars for regulated activities and non-regulated activities to allocate the common portion of customer accounting costs, recorded in FERC accounts 901-917, to the non-regulated activities. Excluded from the common costs in FERC accounts 901-917 are: FERC account 902, Meter Reading Expenses; FERC account 904, Uncollectible Accounts; and Demand Side Management costs in FERC account 908, Customer Assistance Expenses. These costs have been excluded because they are not pertinent to PSCo's non-regulated activities, as the non-regulated activities account for their own bad debt expenses separately.

TRANSACTIONS BETWEEN PSCo AND NON-REGULATED ACTIVITIES

Rule 3503(b)(VI) calls for "a description of each transaction between the Colorado utility and a non-regulated activity which occurred since the Colorado utility's prior CAAM was filed and, for each transaction, a statement as to whether, for this Commission's jurisdictional cost assignment and allocation purposes, the value of the transactions is at cost or market as applicable." In the case of PSCo, the two main types of transactions that occur between the Company's regulated and non-regulated divisions are: 1) labor and non-labor costs provided by PSCo to run non-regulated operations, with the major categories of such costs being described in the Fully Distributed Cost Study and 2) provision of gas and electric service by the electric and gas divisions to the Company's non-regulated activities. I provide further information on each of these categories below.

- (1) The labor provided by PSCo to its non-regulated operations is priced according to the union labor contracts and is subject to certain overhead loading that represents

the going market rate for such services. The majority of costs incurred by PSCo in the course of conducting its non-regulated activities are directly assigned to the non-regulated activity that causes the cost to be incurred. Such costs are recorded below the line in FERC account 417.1, Expenses of Nonutility Operations. For example, the PSCo employees who perform work for HomeSmart are dedicated to the non-regulated activity and 100 percent of their labor costs, including appropriate labor loadings, are recorded directly in FERC account 417.1, Expenses of Nonutility Operations, as opposed to being recorded in electric gas or thermal divisions and then assigned or allocated to the non-regulated division. Similarly, 100 percent of the fleet expense incurred in the course of HomeSmart's business is directly recorded in FERC account 417.1, Expenses on Nonutility Operations.

- (2) The provision of gas and electric service by the electric and gas divisions to the Company's non-regulated activities are provided by the regulated operations at tariffed rates.

To the extent that PSCo incurs common costs from which both its non-regulated and regulated divisions benefit, such costs are allocated as described above in this section and in other sections of this manual.

X. SERVICE COMPANY ASSIGNMENTS & ALLOCATIONS

OVERVIEW

This section addresses the requirements of 4 CCR 723-3503(b)(VIII).

The Service Company is the service company subsidiary of Xcel Energy. The Service Company provides shared or common administrative and management services to all operating companies and affiliates in the Xcel Energy holding company system of companies. The services provided include: executive management, finance, accounting, human resources, legal, engineering, construction, customer service, environmental and support services. The Service Company provides its services to Xcel Energy and its affiliates, at cost, pursuant to service agreements administered in accordance with the Public Utility Holding Company Act of 2005 with oversight by the FERC effective August 5, 2005. Accordingly, PSCo's affiliate transactions currently consist primarily of transactions from the Service Company for these services.

The cost assignments and/or allocations from the Service Company are under the jurisdiction of the FERC. For reference the methodologies are described in Table D, which is separately attached to this CAAM.

Public Service Company of Colorado, a Colorado corporation

Cost Assignment and Allocation Manual

~~December 2012~~

March 2014

Public Service Company of Colorado, a Colorado corporation
Cost Assignment and Allocation Manual
Pursuant to 4 CCR 723-3-3500 et seq. and 4 CCR 723-3-4500 et seq.

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I. INTRODUCTION

This Cost Assignment and Allocation Manual (“CAAM”), pursuant to 4 Code of Colorado Regulations (“CCR”) 723-3-3500 et seq. and 4 CCR 723-3-4500 et seq. describes and explains the calculation methods Public Service Company of Colorado, a Colorado corporation (“PSCo” or “the Company”) uses to segregate and account for revenues, expenses, assets, liabilities and ratebase cost components assigned or allocated to Colorado jurisdictional activities. It includes the calculation methods to segregate and account for costs between and among jurisdictions, between regulated and non-regulated activities and between and among utility divisions.

This CAAM contains the following sections:

- Introduction (Section I)
- Regulated and Non-regulated Divisions and Activities (Section II)
- Corporate Organization (Section III)
- Assignments & Allocations by FERC Account (Section IV)
- Cost Assignment and Allocation Process (Section V)
- Allocating Workorders (Section VI)
- FERC Allocation (Section VII)
- Utility Allocations (Section VIII)
- Non-regulated Activity Allocations (Section IX)
- Service Company Assignments & Allocations (Section X)

DEFINITIONS

Abbreviations or Acronyms

The following abbreviations or acronyms are used within the CAAM document:

A&G.....	Administrative and General
AFUDC.....	Allowance for Funds Used During Construction
CAAM.....	Cost Assignment & Allocation Manual
<u>CAD.....</u>	<u>Computer Aided Design</u>
CCR.....	Code of Colorado Regulations
C.R.S.....	Colorado Revised Statutes
Commission.....	Colorado Public Utility Commission
<u>ECA.....</u>	<u>Electric Cost Adjustment</u>
<u>EMS.....</u>	<u>Energy Management System</u>
FAS.....	Financial Accounting Standards
FERC.....	Federal Energy Regulatory Commission
FICA.....	Federal Insurance Contributions Act
FUTA.....	Federal Unemployment Tax Act
HVAC.....	Heating, Ventilation & Air Conditioning
 Holding Company.....	Xcel Energy Inc.
IT.....	Information Technology
JDE.....	J.D. Edwards Financial System

Abbreviations or Acronyms (continued)

NSPM.....	Northern States Power Co., a Minnesota corp.
NSPW.....	Northern States Power Co., a Wisconsin corp.
O&M.....	<u>.....</u> Operations and Maintenance
PassPort.....	<u>Indus</u> PassPort Integrated Supply Chain/ Accounts Payable System
PSCo (or the Company)..... Public Service Company of Colorado, a Colorado corp.
SCADA RESA..... <u>Renewable Energy Standard Adjustment</u>
RTU.....	<u>Remote Terminal Units</u>
SCADA.....	<u>Supervisory Control and Data Acquisition</u>
the Service Company..... <u>Xcel Energy Services Inc.</u>
SPS.....	Southwestern Public Service Company, a New Mexico corp.
SUTA..... <u>State Unemployment Tax Authority</u>
Xcel Energy..... <u>or the Holding Company</u> Xcel Energy Inc.

Terms

The following terms are used within the CAAM document:

Accounts Payable – the Payment and Reporting Department of Xcel Energy Services Inc. (the “Service Company”).

Administrative and General (“A&G”) – includes activity in Federal Energy Regulatory Commission (“FERC”) accounts 920-935, Administrative and General Expenses.

Customer Accounting Costs – includes activity in FERC accounts 901-903, Customer Accounts Expenses; FERC accounts 906-910, Customer Service and Informational Expenses; and FERC accounts 911-917, Sales Expenses.

J.D. Edwards Financial System (“JDE”) Business Unit – describes “where” a transaction will be recognized in an organization. JDE Business Units are assigned only to one company or legal entity, and are the lowest organizational reporting level for the Company.

Non-Operations and Maintenance (~~O&M~~) Allocations – allocations designed to apportion expenses recorded in accounts other than ~~O&M~~ operations and maintenance to electric, gas, thermal and nonutility. The non-O&M costs apportioned include depreciation, payroll taxes, miscellaneous service revenues, amortization expenses, etc.

Operations and Maintenance (“O&M”) – includes activity in FERC accounts 500-935 with the exception of the following FERC ~~account~~ accounts: 501, Fuel; ~~FERC accounts~~ 901-903, Customer Accounts Expenses; ~~FERC accounts~~ 906-~~910~~; 910, Customer Service and Informational Expenses; ~~FERC accounts~~ 911-917, Sales Expenses; and ~~FERC accounts~~ 920-935, Administrative and General Expenses.

Supply Chain - the Supply Chain Department of the Service Company.

Workorder - accumulates costs, ~~either~~ for capital, expense or to be further allocated.

II. REGULATED AND NON-REGULATED DIVISIONS AND ACTIVITIES

OVERVIEW

This section addresses the requirements of Rules 4 CCR 723-3503(b) (I) and (III) and 4 CCR 723-4503(b) (I) and (III).

Any service that does not meet the definitions of a regulated activity or incidental service, as described below, is considered a non-regulated activity for purposes of this CAAM. 4 CCR 723-~~3500 and 4500 define~~3501 defines regulated activity and incidental services as follows:

(j) “Regulated Activity” means any activity that is offered as a public utility service as defined in Title 40, Articles 1 to 7 [Colorado Revised Statutes (“C.R.S.”)], and is regulated by the [Colorado Public Utility Commission (“Commission”)] or regulated by another state utility commission or the FERC, or any non-regulated activity, which meets the criteria specified in rules 3502(g).

“Incidental Services” means non-tariffed or non-regulated services that have traditionally been offered incidentally to the provisions of tariff services where the revenues for all such services do not exceed:

- (I) The greater of \$100,000 or one percent of the provider’s total annual Colorado operation revenues for regulated services; or,
- (II) Such amount established by the Commission considering the nature and frequency of the particular service.”

4 CCR 723-4501 provides for nearly identical definitions of these terms in relation to gas operations.

In addition, Rules 4 CCR 723-3502(g) and 4502(g) provide that certain nonjurisdictional services may be treated as regulated under the following circumstances:

A utility may classify nonjurisdictional services as regulated if the services are rate-regulated by another agency (i.e., another state utility commission or the FERC) and where there are agency-accepted principles or methods for the development of rates associated with such services. This rule may apply, for example, to a provider’s wholesale sales of electric power and energy. For such services, the utility shall identify the services in its manual, and account for the revenues, expenses, assets, liabilities, and ratebase associated with these services as if these services are regulated.

The following pages of this section provide a description of PSCo’s regulated activities, incidental services and non-regulated activities. Each description identifies the types of costs associated with each service or activity and identifies the PSCo business area or

department, which offers the service ~~/~~ or activity. All activities are provided only within the state of Colorado.

REGULATED ACTIVITIES

Electric

Electric – Residential

Residential electric service represents the provision of electric service to residential customers within the PSCo service territory. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, ~~facilities operations and maintenance (O&M) and~~ depreciation costs, customer accounting costs, O&M and ~~administrative and general (A&G)~~ costs. These costs reside within the PSCo Electric Utility.

Electric – Commercial and Industrial

Commercial and industrial electric service represents the provision of electric service to commercial and industrial customers within the PSCo service territory. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, ~~facilities O&M and~~ depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Electric Utility.

Electric – Public ~~Streets~~Street and ~~Highways~~Highway Lighting

Public ~~streets~~street and ~~highways~~highway lighting electric service represents the provision of electric service to public authorities for lighting streets, highways, parks and other public places, or for traffic or other signal system service. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, ~~facilities O&M and~~ depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Electric Utility.

Electric – Other Public Authorities

Other public authority electric service represents the provision of electric service to public authorities under special agreements or contracts. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, ~~facilities O&M and~~ depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Electric Utility.

REGULATED ACTIVITIES (continued)

Electric - Resale

Resale electric service represents the provision of electric service to PSCo wholesale customers or public authorities for resale to end-user customers or to power marketers. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, or through facilities owned by third parties, primarily fuel or purchased power costs, ~~facilities O&M and~~ depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Interdepartmental

Interdepartmental electric service represents the provision of electric service to PSCo departments other than the PSCo Electric Utility at ~~tariff~~tariffed rates. Costs associated with this service relate to the generation or purchase and delivery of electricity through Company-owned transmission and distribution facilities, primarily fuel or purchased power costs, ~~facilities O&M and~~ depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Maintenance of Street Lights

Maintenance of street lights service is provided to public authorities for the maintenance of street lighting and related facilities. Costs related to this service include primarily labor, vehicles and equipment costs, customer accounting costs and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Wheeling

Wheeling service represents the provision of transmission service on behalf of other utilities and public authorities whereby PSCo transports power owned by others over PSCo's electric transmission facilities. Costs associated with this service primarily include transmission facilities' O&M and depreciation costs, customer accounting costs and A&G costs. These costs reside within the PSCo Electric Utility.

Electric - Miscellaneous Services

PSCo provides several miscellaneous electric services, such as instituting/reinstituting service requiring a premise visit, transferring service at a specific location between customers with continuous service with no required premise visit, non-gratuitous services, processing returned checks, collecting a surcharge on payments made by debit or credit card, and assessing a late payment fee. Costs associated with these services primarily include distribution O&M and depreciation costs, customer accounting costs and A&G costs. These costs reside within the PSCo Electric Utility.

REGULATED ACTIVITIES (continued)

Off-System Electric Sales

PSCo sells electricity not required to serve its native load to off-system customers. Costs related to this activity include fuel and purchased power costs. The revenues associated with these sales reside in FERC account 447, Sales for Resale-Electric. The costs related to this activity reside in FERC accounts 501, Fuel-Steam Generation, 555, Purchased Power, and 565, Transmission of Electricity by Others. The Company allocates production O&M, transmission O&M and customer accounting costs based on a percentage of overall sales relative to the off-system sales. In addition, the Company assigns a portion of A&G and non-production O&M to these transactions. These costs reside within the PSCo Electric Utility.

WindSource®

WindSource is a regulated utility product in which costs in excess of the revenues received ~~in connection with this product~~ are included in the Renewable Energy Standard Adjustment ("RESA"). PSCo uses wind turbines to generate power for electric customers for alternative energy consumption. Costs related to this activity are to recover a return on investment of the owned wind assets plus depreciation expense. The costs recovered include direct charges for labor, materials and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, ~~worker's~~workers' compensation, incentive and pension and benefits are allocated based on labor dollars. The revenues are recorded in FERC account 440, Residential Sales-Electric;z FERC account 442, Commercial and Industrial Sales-Electric;z and FERC account 447, Sales for Resale-Electric (for FERC wholesale customers). The costs are recorded in FERC accounts 407.4, Regulatory Credits, and are then recovered through the RESA and the Electric Cost Adjustment ("ECA").

Off System Electric Sales

~~PSCo sells electricity not required to serve its native load to off system customers. Costs related to this activity include fuel and purchased power costs. The revenues associated with these sales reside in FERC account 447, Sales for Resale Electric. The costs related to this activity reside in FERC accounts 501, Fuel Steam Generation, 555, Purchased Power, and 565, Transmission of Electricity by Others. The Company allocates production O&M, transmission O&M and customer accounting costs based on a percentage of overall sales relative to the off system sales. In addition, the Company assigns a portion of A&G and non production O&M to these transactions. These costs reside within the PSCo Electric Utility.~~

REGULATED ACTIVITIES (continued)

Gas

Gas - Residential

Residential gas service represents the provision of natural gas service to residential customers within the PSCo service territory. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, ~~facilities O&M and~~ depreciation costs, ~~and~~ customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Gas Utility.

Gas - Commercial and Industrial

Commercial and industrial gas service represents the provision of natural gas service to commercial and industrial customers within the PSCo service territory. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, ~~facilities O&M and~~ depreciation costs, ~~and~~ customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Gas Utility.

REGULATED ACTIVITIES (continued)

Gas – Interdepartmental

Interdepartmental gas service represents the provision of natural gas service or gas transportation service to PSCo departments other than the PSCo Gas Utility at ~~tariff~~tariffed rates. Costs associated with this service relate to the purchase and delivery of gas through Company-owned facilities, primarily purchased gas, ~~facilities O&M and~~ depreciation costs, ~~and~~ customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Gas Utility.

Gas – Transportation

Gas transportation service represents the provision of gas delivery service on behalf of end-use customers, third-party suppliers or marketers whereby PSCo transports gas owned by others over PSCo's gas pipeline system. Costs associated with this service primarily include ~~facilities O&M and~~ depreciation costs, ~~and~~ customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Gas Utility.

Gas – Miscellaneous Services

PSCo provides several miscellaneous gas services, such as instituting/reinstituting service requiring a premise visit, transferring service at a specific location between customers with continuous service with no required premise visit, non-gratuitous services, processing returned checks, collecting a surcharge on payments made by debit or credit card, and assessing a late payment fee. Costs associated with these services primarily include distribution ~~O&M and~~ depreciation costs ~~and~~ customer accounting costs, O&M and A&G costs. These costs reside within the PSCo Gas Utility.

REGULATED ACTIVITIES (continued)

Thermal

Thermal - Commercial and Industrial

Commercial and industrial thermal service represents the ~~transfer~~provision of steam to customers for various purposes using PSCo's steam pipeline loop. Costs associated with this service relate to the generation and circulation of steam through Company-owned distribution facilities, primarily fuel costs, ~~facilities O&M and~~ depreciation costs, customer accounting costs, O&M and A&G costs. These costs reside within the PSCo ~~Steam~~Thermal Utility.

Thermal - Miscellaneous Services

PSCo provides several miscellaneous thermal services, such as instituting initial steam service, reinstating service from a street valve, non-gratuitous services, repairing customer equipment, providing engineering consulting work at customer's requests, and processing returned checks. Costs associated with these services primarily include distribution O&M and depreciation costs, customer accounting costs and A&G costs. These costs reside within the PSCo ~~Steam~~Thermal Utility.

REGULATED ACTIVITIES (continued)

Other

Oil and Gas Royalties

PSCo receives royalty payments for oil and gas extracted from PSCo-owned property by exploration and production companies pursuant to oil and gas leases. The revenues associated with this service are included in FERC account 421, Miscellaneous Nonoperating Income, ~~but~~; however, 50 percent of these revenues are reclassified for ratemaking purposes to regulated revenues.

INCIDENTAL SERVICES

Consistent with the definition of incidental services set forth above, PSCo has established the following conditions that must be met for a service to be considered an incidental service for purposes of this CAAM:

- The revenues associated with the service do not exceed the greater of \$100,000 annually or one percent of PSCo's total annual Colorado operating revenues for regulated services, or such other amount established by the Commission considering the nature and frequency of the particular service.
- The service is a business activity for which:
 - There is no business or marketing plan.
 - PSCo does not solicit customers for the service.
 - There is ~~only~~ an insubstantial commitment of resources or investment ~~made~~ by PSCo.
 - The service has been traditionally treated as incidental for ratemaking purposes.
 - The service is an outgrowth of regulated operations.
 - There is a negligible financial or other risk to the regulated operations.

The incidental services described in this section are services not provided pursuant to any tariff and have not been traditionally treated as regulated in the operating revenue and expense accounts for ratemaking purposes. The incidental services included herein do not include other non-regulated activities.

The following services are treated as incidental services for purposes of this CAAM:

- Rent from Electric and Gas Properties
- Coal Ash Sales

Detailed descriptions of each of the above incidental services are provided on the following pages.

INCIDENTAL SERVICES (continued)

Rent from Electric and Gas Properties

Rent from electric and gas properties results from the leasing of PSCo-owned utility property not currently utilized for the provision of regulated services to nonaffiliated third parties. Costs related to this service are primarily A&G costs associated with customer billings, as well as rental contract renewals. The revenue associated with the rentals resides in FERC account 454, Rent from Electric Property, FERC account 456, Other Electric Revenue, and FERC account 493, Rent from Gas Properties. The costs incurred in conjunction with this service are incurred entirely at the Service Company level, and then allocated back to PSCo as a component of A&G costs. These costs reside within the PSCo Electric and/or Gas Utility, as appropriate.

Coal Ash Sales

PSCo sells for beneficial use coal ash, a byproduct of burning coal in the generation of electricity. Beneficial use of coal ash conserves natural resources and landfill space and reduces PSCo operating costs. Revenues associated with the sale of coal ash reside in FERC account 501.7, Fuel Handling. Charges to customers for ash sales are determined by the value of the ash related to its character, quality, proposed beneficial use, and coal type.

Service costs are incurred for management and disposal of coal ash. Costs related to this activity primarily include labor and labor-related overheads incurred by the PSCo Electric Utility. These costs reside within the Operations business area.

NON-REGULATED ACTIVITIES

The business activities below do not meet the definition of regulated activities or incidental services, and accordingly, are treated as non-regulated activities for purposes of this CAAM.

- ConnectSmart
- HomeSmart
- Chilled Water Service
- ~~InfoSmart~~
- ~~Infowise~~
- Inactive Products

Detailed descriptions of each of the above non-regulated activities are provided below and on the following pages.

ConnectSmart

PSCo provides a service for customers moving into or across the region to set up utility service and other subscription services to their homes (i.e., newspaper, local and long-distance telephone, cable TV, etc.). PSCo, through its call center, receives telephone requests for this service, and sends these requests, for a fee, to AllConnect (a third-party contractor) for the coordination of installation of services. Costs related to this activity include direct charges for labor, materials and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, ~~worker's~~workers' compensation, incentive and pension and benefits costs are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars. The revenues and costs associated with this service are identified by unique JDE Business Units, and are recorded in FERC accounts 417, Revenues from Nonutility Operations, and 417.1, Expenses from Nonutility Operations.

HomeSmart

PSCo provides water heater, ~~heating ventilation and air conditioning~~ (Heating Ventilation and Air Conditioning ("HVAC")), carbon monoxide detector, photovoltaic solar and thermal sales, and appliance repair services. Costs related to this activity include direct charges for labor, materials, rents, fleet costs, data processing and phones, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, ~~worker's~~workers' compensation, incentive and pension and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars. This activity utilizes its own billing system; therefore the activity is not allocated common customer accounting costs. The revenues and costs associated with this service are identified by unique JDE Business Units, and are recorded in FERC accounts 417, Revenues from Nonutility Operations, and 417.1, Expenses from Nonutility Operations. The materials and supplies inventories are recorded in FERC account 156, Other Materials and Supplies.

In addition, under the HomeSmart product, PSCo offers a preventive maintenance subscription option for gas and electric appliances, as well as for HVAC equipment. The ~~NON-REGULATED ACTIVITIES (continued)~~ Company also provides related repairs as part of this service. Costs related to this activity include direct charges for labor, materials, and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, ~~worker's~~workers' compensation, ~~incentive~~incentives and pension and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars. The revenues and costs associated with this service are identified by unique JDE Business Units, and are recorded in FERC accounts 417, Revenues from Nonutility Operations, and 417.1, Expenses from Nonutility Operations.

NON-REGULATED ACTIVITIES (continued)

Chilled Water Service

PSCo has constructed chilled water facilities to replace customer owned and operated central air conditioning in some downtown Denver buildings, for which the Company has contracts to provide this service. Costs related to this activity include direct charges for labor, equipment and outside services associated with the service provided. In addition, payroll taxes, lost time, ~~worker's~~workers' compensation, incentive and pension and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars. Chilled Water Service utilizes its own billing system; therefore, the activity is not allocated common customer accounting costs. The revenues and costs associated with this service are identified by unique JDE Business Units, and are recorded in FERC accounts 417, Revenues from Nonutility Operations, and 417.1, Expenses from Nonutility Operations. The property, plant and equipment are recorded in FERC accounts 121, Nonutility Property, and 122, Accumulated Provision for Depreciation and Amortization of Nonutility Property. Depreciation associated with this service is included in FERC account 417.1, Expenses from Nonutility Operations.

InfoSmart

~~PSCo provides residential customers a series of self-help tools to analyze their energy use and learn more about energy conservations. Costs related to this activity include direct charges for labor, materials and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, worker's compensation, incentive and pension and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars. The revenues and costs associated with this service are identified by unique JDE Business Units, and are recorded in FERC accounts 417, Revenues from Nonutility Operations, and 417.1, Expenses from Nonutility Operations.~~

NON-REGULATED ACTIVITIES (continued)

InfoWise

~~InfoWise is a suite of energy management reporting solutions with customized data for businesses to help manage and control their energy use. The suite includes the following products: GX Meter, GX Desktop and GX Bill. These products consist of unique interactive monthly reports with detailed information, including both consumption and demand levels, to help the customer pinpoint and analyze their facility's energy use. By analyzing past energy use, these products can help drive company green strategies while helping customize a strategic business plan for facility managers, as well as deliver a bill estimator tool that keeps track of budgets and identifies cost saving opportunities. Costs related to these activities include direct charges for labor, materials and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, worker's compensation, incentive and pension and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars. The revenues and costs associated with these services are identified by unique JDE Business Units, and are recorded in FERC accounts 417, Revenues from Nonutility Operations, and 417.1, Expenses from Nonutility Operations.~~

Inactive Products

PSCo classifies products and services that are no longer provided to customers as Inactive Products. Any remaining revenues and costs associated with these products are included in Inactive Products. Currently Inactive Products include InfoWise GX Bill, InfoWise GX Desktop, InfoWise GX Meter, Energy Supply and Non-Utility products.

Costs related to these activities include direct charges for labor, materials and outside services associated with the service provided. In addition, payroll taxes, lost time, facilities, ~~worker's~~workers' compensation, incentive and pension and benefits are allocated based on labor dollars. Common A&G costs are allocated to the activity based on labor dollars, and common customer accounting costs are allocated to the activity based on revenue dollars. The revenues and costs associated with these services are identified by unique JDE Business Units, and are recorded in FERC accounts 417, Revenues from Nonutility Operations, and 417.1, Expenses from Nonutility Operations.

III. CORPORATE ORGANIZATION

OVERVIEW OF COMPANY SYSTEM

This section addresses the requirements of Rules 4 CCR723-3503(b) (II) and 4 CCR 723-4503(b) (II).

Xcel Energy Inc., a Minnesota corporation, ("Xcel Energy"), is a registered holding company. Xcel Energy directly owns four operating public utility subsidiaries that serve electric, natural gas, thermal and propane customers in eight states. These four utility subsidiaries are Northern States Power Co., a Minnesota corporation ("NSPM"); Northern States Power Co., a Wisconsin corporation ("NSPW"); PSCo; and Southwestern Public Service Company, a New Mexico corporation ("SPS"). Their collective service territories include portions of Colorado, Michigan, Minnesota, New Mexico, North Dakota, South Dakota, Texas and Wisconsin. Xcel Energy's regulated businesses also include WestGas InterState, Inc., an interstate natural gas pipeline company regulated by the FERC.

Xcel Energy's non-regulated subsidiaries include Eloigne Co. which holds investments in rental housing projects that qualify for low-income housing tax credits.

Xcel Energy owns the following additional direct subsidiaries, some of which are intermediate holding companies with additional subsidiaries: Xcel Energy Wholesale Group Inc., Xcel Energy Markets Holdings Inc., Xcel Energy International Inc., Xcel Energy Ventures Inc., Xcel Energy Retail Holdings Inc., Xcel Energy Communications Group Inc., Xcel Energy WYCO Inc., and ~~Xcel Energy Services Inc.~~ (the Service Company). Xcel Energy ~~Inc.~~ and its subsidiaries collectively are referred to as Xcel Energy Inc., and many do business under the Xcel Energy name. See the following pages for a complete legal entity organizational listing for Xcel Energy and its subsidiaries. Those affiliates that allocate or assign costs to and from PSCo are identified with an "X" in one or both columns on the right-hand side of the page following the affiliate's name.

LIST OF REGULATED & NON-REGULATED AFFILIATES

	Services Provided by PSCo to Affiliate	by Affiliate to PSCo
Xcel Energy Inc.	X	X
Northern States Power Co. <u>Company</u> , a Minnesota corp. <u>corporation</u>		
NSP Nuclear Corporation		
Nuclear Management Company , <u>LLC</u> <u>Corporation</u>		
Private Fuel Storage LLC		
United Power and Land Company		
Northern States Power Co. <u>Company</u> , a Wisconsin corp. <u>corporation</u>		
Chippewa and Flambeau Improvement Company		
Clearwater Investments, Inc.		
Plover LLC		
Shoe Factory Holdings LLC		

Woodsedge Eau Claire LP
NSP Lands, Inc.

LIST OF REGULATED & NON-REGULATED AFFILIATES (continued)

	Services Provided by PSCo to Affiliate	by Affiliate to PSCo
Public Service Company of Colorado, a Colorado corp. 1480 Welton, Inc. Beeman <u>Irrigating Ditch and Milling</u> Company Consolidated Extension Canal Company East Boulder Ditch Company Fisher Ditch Company Gardeners' Mutual Ditch Company Green & Clear Lakes Company Hillcrest Ditch and Reservoir Company Las Animas Consolidated Canal Company	X	
PSR Investments, Inc. United Water Company	X	X
Southwestern Public Service Company, a New Mexico Corp. WestGas InterState, Inc.	X	X
Xcel Energy Communications Group Inc. Seren Innovations Inc. * NCE Communications Inc. Xcel Energy Foundation Xcel Energy International Inc. * Xcel Energy Argentina Inc. *		
Xcel Energy Markets Holdings Inc. e prime, Inc. * Young Gas Storage Company Ltd. Xcel Energy Retail Holdings, Inc. Reddy Kilowatt Corporation Xcel Energy Performance Contracting Inc.		
Xcel Energy Services Inc.	X	X

LIST OF REGULATED & NON-REGULATED AFFILIATES (continued)

	<u>Services Provided</u>
	<u>by PSCo</u> <u>by Affiliate</u>
	<u>to Affiliate</u> <u>to PSCo</u>
Xcel Energy Ventures Inc.	
Eloigne Company	
Albany Countryside LP	
Bemcil Townhouse LP	
Central Towers LP	
Chaska Brickstone LP	
Colfax Prairie Homes LP	
Cottage Court LP	
Cottages of Vadnais Heights LP	
Crown Ridge Apartments LP	
Dakotah Pioneer LP	
Driftwood Partners LP	
East Creek LP	
Edenvale Family Housing LP	
Fairview Ridge LP	
Farmington Family Housing LP	
Farmington Townhome LP	
Groveland Terrace Townhomes LP	
Hearthstone Village LP	
J&D 14-93 LP	
Jefferson Heights of Zumbrota LP	

~~Lakeville Court LP~~ **LIST OF REGULATED & NON-REGULATED AFFILIATES**
(continued)

	<u>Services Provided</u>
	<u>by PSCo</u> <u>by Affiliate</u>
	<u>to Affiliate</u> <u>to PSCo</u>
Lauring Green LP	
Links Lane LP	
Lyndale Avenue Townhomes LP	
Mahtomeci <u>Mahtomedi</u> Woodland LP	
Majestic View LP	
Mankato Townhomes LLP	
Marsh Run of Brainerd LP	Marvin Garden LP
MDI LP #44	
Moorhead Townhomes LP	
Oakdale Leased Housing Associates LP	
Park Rapids Townhomes LP	
Plover LLC	
Rochester Townhome LP	
Rushford Housing LP	
RWIC Credit Fund LP-1993	
Safe Haven Homes, LLC	

~~LIST OF REGULATED & NON-REGULATED AFFILIATES (continued)~~

	Services Provided
	by PSCo by Affiliate
	to Affiliate to PSCo
Shade Tree Apartments LP	
Shakopee Boulder Ridge LP	
Shenandoah Woods LP	
Sioux Falls Housing Equity Fund II LP	
Sioux Falls Partners LP	
Sioux River LP	
St. Cloud Housing LP	
Stradford Flats LP	
Tower Terrace LP	
Wyoming LP	
Wyoming LP II	
Xcel Energy Wholesale Group Inc. *	
Quixx Corporation *	
Quixx Carolina, Inc. *	
Quixx Linden, LP *	
Quixxlin Corp. *	
Quixx Linden LP *	
Xcel Energy WYCO Inc.	
WYCO Development, LLC	

* Company is being classified in discontinued operations

IV. ASSIGNMENTS & ALLOCATIONS BY FERC ACCOUNT

INTRODUCTION

As required by 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VII), the purpose of this section is to list the FERC accounts PSCo includes in its revenue requirement for Colorado jurisdictional activities, and to specify how those FERC accounts and sub-accounts are assigned and/or allocated to PSCo's non-regulated activities, along with a description of the methods used to perform the assignments and allocations. Sections V through Section X explain the assignment and allocation process and describe the methodologies in more detail based on the type of assignment or allocation method.

SUMMARY

There are certain allocations used only in PSCo's cost of service for ratemaking purposes to apportion costs between utility departments ~~and these.~~ These are included in Table A. ~~The apportionment methods used in the ratemaking process are explained first and an explanation of Table A follows.~~

Ratemaking Analyses and Allocations

The analyses and allocations used only in the ratemaking process are:

Analysis of Plant and Equipment Records

An analysis of the Company property records is performed on a monthly basis to create electric, gas, thermal and common (intangible, general and automotive) cost pools for FERC accounts 101, Utility Plant in Service; 105, Utility Plant Held for Future Use; 106, Completed Construction-Non Unitized; and 107, Construction Work in Progress.

Common Plant Allocator

The Company utilizes its Common Plant Allocator to apportion common costs within the following FERC accounts for reporting outside of PowerPlant or JDE: 101, Utility Plant in Service; 106, Completed Construction-Non Unitized; 107, Construction Work in Progress; 108, Accumulated Provision for Depreciation of Utility Plant in Service; 111, Accumulated Provision for Amortization of Utility Plant; 403, Depreciation Expense; and 404, Amortization and Depletion, ~~for reporting outside of PowerPlant or JDE.~~ The Common Plant Allocator is calculated based on an analysis of common plant assets, and is used to allocate common plant costs to electric, gas, thermal and nonutility. Nonutility plant costs are already recorded separately in FERC accounts 121, Nonutility Property, and 122, Accumulated Provision for Depreciation and Amortization of Nonutility Property.

Analysis of Relative Cost

An analysis of the Company's relative historical activity by utility department within the applicable FERC account is performed, and ~~common or other~~ costs included in that FERC account are allocated based on the ~~basis of that~~ analysis. The

analysis of relative costs is used to apportion the common costs in FERC accounts 154, Plant Materials and Operating Supplies, and 163, Stores Expense Undistributed.

SUMMARY (continued)

Summary of Assignments & Allocations by FERC Account

For ease of review, descriptions are included below for each column on Table A, [which is a separate attachment to the CAAM](#).

FERC Account

The FERC account column contains the number and title of all FERC accounts included in the ratemaking process.

Cost Pools

Each account included in the matrix is separated into cost pools. Each cost pool represents a homogeneous group of assets, liabilities, revenues or expenses. The cost pools reflect the FERC account structure further subdivided, ~~as necessary,~~ to permit analysis based on cost causation.

Cost Pool Apportionment Basis

The cost pool apportionment basis is the method of apportioning the cost pool between regulated activities and non-regulated activities. Where a cost pool has been defined as other than a FERC account, or FERC sub-account, the matrix presents the basis by which ~~that~~the account is ~~split into or~~ tracked (accounted for) by defined pool. If an account is not split into a cost pool, this column ~~includes this~~ noted "not applicable" ~~notation~~.

~~Reg/Nonreg~~Regulated/Non-regulated Assignment Basis or Allocation Method

The regulated/non-regulated assignment basis or allocation method is the basis or method of apportioning the cost pool between regulated activities and non-regulated activities. Whenever possible, cost pools are established using FERC accounts, FERC sub-accounts, JDE Business Units and other accounting codes to provide for the direct assignment of all costs to regulated activities or non-regulated activities. As described earlier, cost pools have also been defined by an analysis of accounting records and supporting documentation or by an investment based apportionment to allow direct assignment of the costs to regulated activities or non-regulated activities. Only when a cost pool cannot be directly assigned is further apportionment performed. ~~The matrix will identify all allocation methods that may be used for each FERC account.~~

SUMMARY (continued)

Cost Definitions

The “Cost Definition” column contains the characteristics of the costs apportioned to regulated activities or non-regulated activities. ~~The matrix~~ [Table A](#) defines the costs that are apportioned to regulated activities or non-regulated activities into two major categories:

Directly Assigned

If only one service causes a cost to be incurred or benefits from a cost, that cost is directly assigned to that service to the greatest extent practicable.

Allocated

If more than one service causes a cost to be incurred or benefits from a cost, that cost is fairly and equitably allocated among the services that cause the cost to be incurred or benefit from the cost to the greatest extent practicable.

Comments/Descriptions

Comments or descriptions have been added to the matrix by FERC account as appropriate to provide additional information.

v. COST ASSIGNMENT AND ALLOCATION PROCESS

OVERVIEW

As required by 4 CCR 723-3503(b) (IV), (V) and (VII) and 4503(b) (IV), (V) and (VII), this section of the CAAM provides an overview of the cost assignment and allocation principles of PSCo, and the accounting processes within the monthly accounting close and within JDE, including both system generated processes and manual processes, used to assign and allocate costs between the regulated services and the non-regulated business activities of PSCo. Each major step of the accounting process is identified in the following paragraphs and will be explained in conjunction with the process flowchart on the last page of this section. ~~Each major step results in costs being either directly assigned or allocated to regulated activities and non-regulated activities. Assuming the transaction involves a product or service that is not~~

As required by 4 CCR 723-3502(d)(II), the non-tariffed product or service provided pursuant to a tariff, ~~the result of applying these principles is that each company, utility, jurisdiction and~~ by PSCo to each non-regulated business activity pays to be priced at the higher of fully distributed cost or market price for services provided by PSCo; ~~and, Pursuant to 4 CCR 723-3502(e)(I),~~ PSCo pays the lower of fully distributed cost or market price for products or services that are not tariffed and are provided by ~~each affiliate, utility, jurisdiction and~~ non-regulated activity, unless the transaction results from a competitive solicitation process, then the value of the transaction shall be the winning bid price.

The vast majority of costs for such services provided by PSCo to non-regulated activities and by non-regulated activities to PSCo are labor costs. Both PSCo and its non-regulated operations price labor at the current market rate to attract and retain top talent. Therefore, there is no difference between the fully distributed labor costs and current market labor pricing.

Many of the assignment and allocation processes occur either in the Service Company or are administered by Service Company personnel. The Service Company provides these services "at cost" to the Xcel Energy ~~subsidiaries~~ affiliate companies that take its services, including PSCo, pursuant to service agreements and allocation methods that were approved by the SEC under PUHCA 1935 prior to implementation. ~~While federal~~ of PUHCA 2005. With the PUHCA 2005, the FERC reviews allocations in conjunction with its review of the annual FERC Form No. 60 filing. Federal supervision over utility holding companies was transferred from the SEC to FERC in ~~2005, there have been no changes or updates in the XES allocation methods since 2004 and only minor changes in the service agreement to reflect transfer of oversight to the FERC. 2005.~~

The processes discussed in this section are integral to the books and records of PSCo and are included to provide a comprehensive picture.

COST ASSIGNMENT AND ALLOCATION PRINCIPLES

PSCo applies the following cost assignment and allocation principles (listed in descending order of required application) in determining fully distributed cost.

1. Tariffed services provided to an activity will be charged to the activity at the tariffed rates.
2. If only one activity or jurisdiction causes a cost to be incurred, that cost shall be directly assigned to that activity or jurisdiction.
3. Costs that cannot be directly assigned to either regulated or non-regulated activities or jurisdictions will be described as common costs. Common costs shall be grouped into homogeneous cost categories designed to facilitate the proper allocation of costs between regulated and non-regulated activities or jurisdictions. Each cost category shall be fairly and equitably allocated between regulated and non-regulated activities or jurisdictions in accordance with the following principles [in accordance with 4 CCR 723-3502\(c\)](#):
 - a. Cost causation. All activities or jurisdictions that cause a cost to be incurred shall be allocated a portion of that cost. Direct assignment of a cost is preferred to the extent that the cost can easily be traced to the specific activity or jurisdiction.
 - b. Variability. If the fully distributed cost study indicates a direct correlation exists between a change in the incurrence of a cost and cost causation, that cost shall be allocated based upon that relationship.
 - c. Traceability. A cost may be allocated using a measure that has a logical or observable correlation to all the activities or jurisdictions that cause the cost to be incurred.
 - d. Benefit. All activities or jurisdictions that benefit from a cost shall be allocated a portion of that cost.
 - e. Residual. The residual of costs left after either direct or indirect assignment or allocation shall be allocated based upon an appropriate general allocator defined in this CAAM.

A significant portion of PSCo's costs are incurred directly by PSCo. These costs are directly assigned or allocated based on the above principles to utilities, jurisdictions and to non-regulated activities. Allocating Workorders are described in Section VI, FERC Allocations are described in Section VII, Utility Allocations are described in Section VIII and Non-regulated Activity Allocations are described in Section IX.

ACCOUNTING PROCESSES

The flowchart on the last page of this section provides a high level overview of the major steps in the monthly accounting close process and the systems used to generate the books and records of PSCo. Several steps within the process have allocations imbedded in them and therefore the major steps are included to provide as much information as possible to promote an understanding of where direct assignments or allocations can occur.

FEEDER SYSTEMS (Addendum A Flowchart Item 1)

The monthly close process initially starts with the collection of accounting information from numerous feeder systems as identified in Item 1 on the flowchart. Feeder systems gather accounting transactions on a monthly basis and “feed,” or pass, those accounting transactions to JDE to build the monthly books and records of each utility operating company or affiliate of the [Xcel Energy](#) holding company system ~~of companies~~ that uses JDE.

There are two basic types of transactions in the feeder systems:

- The first basic group of transaction consists of individual transactions fed directly to JDE. These transactions come from the PowerPlant system, the Indus PassPort Integrated Supply Chain/Accounts Payable System (“PassPort”) and the Maximo System.

T

PowerPlant System

PowerPlant tracks all capital projects and workorder expenditures for Xcel Energy utility operating companies on a life-to-date basis. Once expenditures are recorded on the books of the appropriate legal entity, PowerPlant generates the overhead allocations and, if appropriate, the Allowance for Funds Used During Construction (“AFUDC”), and applies the overheads to the individual workorders. In addition, the PowerPlant system calculates monthly depreciation by legal entity and handles the transfer of utility capital costs from FERC account 107, Construction Work in Progress, to FERC account 106, Completed Construction-Not Unitized, to FERC account 101, Utility Plant in Service-Unitized. The transfer of ~~non-utility~~nonutility costs is within FERC account 121, ~~Non-Utility~~Nonutility Property using sub accounts, from FERC account 12140, ~~Non-Utility~~Nonutility Construction Work in Progress, to FERC account 12112, ~~Non-Utility~~Nonutility Completed Construction-Not Unitized, to FERC account 12111, ~~Non-Utility~~Nonutility Plant in Service-Unitized.

PassPort

The Supply Chain/Work Management components are used for inventory and work management processes by the Transmission, Distribution, and Nuclear business areas. This system is used to maintain inventory records by legal entity and bill materials to O&M jobs or capital jobs. In addition, the system is used as a work management tool by these business areas ~~too~~. The accounts payable functionality of the system is also used to process and pay invoices of PSCo, as well as other affiliates.

Maximo System

The Maximo system is an inventory and work management system used by the Energy Supply business area across the operating companies. This system is used to maintain inventory records by legal entity and bill materials to O&M jobs or capital jobs. In addition, the system is used as a work management tool by the business area ~~to~~.

- The second basic group of transactions is where costs are measured by applying internal billing rates to a unit of measure or by allocation within a process, which charges those costs to a legal entity, business area and regulated or non-regulated business activities. Transactions from Labor Distribution, Transportation Distribution and Information Technology are some of the major processes that fall within this category. Each of these distribution processes may have one or more internal billing rates to charge costs to internal users. Individual transactions are generated within any one of these distribution processes to charge costs to the regulated activities and non-regulated business activities within an operating company or affiliate. For example, labor distribution charges can be directly assigned to the non-regulated JDE accounts for HomeSmart within PSCo and linked directly to FERC account 417.1, Expenses from Nonutility Operations. T

The following processes are described in greater detail later in this section.

- Labor Distribution L
- Labor Overheads L
- Variation Distribution A
- Stores/Warehouse Overhead S
- Purchasing Overhead P
- Transportation Distribution T
- Information Technology I
- Accounts Payable A
- Shared Assets Distribution S
- Facilities Distribution F
- Money Pool M
- Customer Billing C

JDE GENERAL LEDGER PROCESSING (Addendum A Flowchart Item 2)

Journal entries to record monthly transactions, such as interest accruals, amortizations, cash transactions, receivables setup, etc., are entered directly into JDE using the JDE journal entry input screens. System allocations have been set-up to apply common A&G and common customer accounting overheads to non-regulated activities (see Section IX).

All of the transactions from the above processes are gathered together in JDE. Once all the transactions are recorded in JDE there are multiple processing steps within JDE, including Service Billing and Utility Allocations. These steps affect regulated activities and non-regulated activities and are detailed separately on the following pages.

SERVICE BILLING (Addendum A Flowchart Item 3)

The Service Billing function within JDE is the accounting process that is used primarily to bill the operating companies and affiliates for Service Company charges. The process is also used to bill charges from one operating company or affiliate to another operating company or affiliate and from one business area to another business area within the same legal entity.

The Service Billing function bills the Service Company direct charges and indirect allocations from the Service Company legal entity to the operating companies or affiliates. All labor billed includes labor overheads. Whenever possible, costs related to the non-regulated business activities within an operating company or affiliate are directly charged to JDE accounts which are linked directly to FERC account 417.1, Expenses from Nonutility Operations.

The Service Billing function may also include transactions billed out of the feeder systems, transactions billed between affiliates and transactions billed within an affiliate. For example, transactions billed from PSCo to SPS for emergency work would flow through Service Billing.

CLEARING ACCOUNTS (Addendum A Flowchart Item 4)

The clearing account process is being noted in this section of the CAAM because it uses the functionality of the allocation process within JDE to move the net of all expenditures and other clearings recorded on the income statement, to the balance sheet for processes such as labor overheads.

ALLOCATING WORKORDERS (Addendum A Flowchart Item 5)

The allocating workorder functionality is a feature developed as part of JDE that is currently used by PSCo to allocate certain information technology costs that support multiple utility processes to the appropriate FERC functional accounts related to these processes. PSCo has five allocating workorders, which are described in Section VI.

FERC ALLOCATION (Addendum A Flowchart Item 6)

PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible. PSCo has one FERC allocation, which is described in Section VII.

UTILITY ALLOCATIONS (Addendum A Flowchart Item 7)

PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible, or charged as common and then allocated to the electric, gas, and thermal utilities using utility allocations. Common utility costs are grouped into two categories: (1) O&M utility allocations and (2) non-O&M utility allocations. These allocations are performed monthly within the JDE system and are described in Section VIII.

O&M - CAPITAL DISTRIBUTIONS (Addendum A Flowchart Item 2)

PSCo's cost related to certain capital projects are distributed between O&M and CWIP object accounts based on the Comparative Unit studies. Such studies specify the percentages that are applied to the capital project costs to assign costs to the O&M and capital portions of the project.

Service: **LABOR DISTRIBUTION**

Description: Wages and salaries of employees engaged in work on behalf of regulated activities and non-regulated activities are assigned or allocated based on positive time reporting through the TIME ~~labor—distribution~~Labor Distribution system. Positive time reporting requires each employee to report the hours worked for each day using one-~~sixth~~tenth of an hour or greater increments, while providing for aggregation of time when appropriate. Under this method, employees' time is reported on the basis of accounting codes related to specific operating companies or affiliates and/or functional services.

Provider of Service: Service Company
Operating companies or affiliates

User of Service: Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: All bi-weekly (non-exempt) and semi-monthly (exempt) employees' labor expenses are recorded by company personnel on time sheets and entered into various time reporting systems, all of which feed into the TIME ~~labor—distribution~~Labor Distribution system. The employee submitting the time sheet is responsible for coding the JDE account numbers to charge the appropriate operating companies or affiliates, business function (e.g., capital, operations, maintenance, clearing, purchasing ~~and/or~~ warehousing, etc.) and regulated or non-regulated operations.

Time sheets must be completed and delivered to the employee's designated timekeeper by certain cut-off dates established by the Payroll ~~Department—~~department. The employee's supervisor or manager is responsible for reviewing and approving all time sheets submitted, and verifying that the employee is using the correct JDE account numbers.

The TIME ~~labor—distribution~~Labor Distribution system used for bi-weekly employees ~~includes~~performs the distribution of actual paid and accrued labor dollars/hours to the JDE account numbers charged based on the hours worked. Accrual of payroll is to facilitate the recording of labor costs on a calendar month basis. This includes any reversal of the prior month's accrual. The charge of labor dollars for semi-monthly employees to JDE account numbers is based on a distribution of the monthly salary of the employee.

Service:	LABOR OVERHEADS
Description:	<p>Employee labor overhead costs are captured in the following categories:</p> <p>Benefit employees:</p> <ul style="list-style-type: none">• Non-productive labor costs (vacation, sick, holiday, etc.)• Pension (401k match, qualified and nonqualified pension, and retirement related consulting)• Medical (active and retiree healthcare, FASFinancial Accounting Standards ("FAS") 112 LTD, health and welfare, life and LTD premiums)• WorkerWorkers's compensation• Incentives (Incentives are a labor overhead for Service Company, PSCo and SPS. Incentives for NSPM and NSPW are charged directly to FERC accountaccounts 920 and 517).• Payroll taxes (FICA, FUTA, SUTA)• Labor and expenses of the HR Service Center <p>Non-Benefit employees:</p> <ul style="list-style-type: none">• Payroll taxes (FICA, FUTA, SUTA)
Provider of Service:	Service Company Operating companies or affiliates
User of Service:	Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.
Method of Allocation:	<p>Labor overheads are allocated within a legal entity by calculating a separate loading rate for each cost category identified in the "Description" section above.</p> <p>For each legal entity and each category, the costs are allocated based on a single-factor formula that is comprised of total estimated costs for the category divided by total estimated productive labor costs.</p> <p>Legal entity specific rates for each category are entered into the TIME labor distributionLabor Distribution system and applied to productive labor charges as appropriate for each resource type. Labor loadings applied to labor charges follow the labor charges. For example, Service Company labor overheads follow Service Company labor and PSCo labor overheads follow PSCo labor.</p> <p>Labor overhead rates are updated each month to ensure the actual costs are distributed. Additionally, a year-end true up is recorded</p>

to bring the overhead clearing accounts to zero for the calendar year.

Service:

AVIATION DISTRIBUTION

Description:

The Aviation Service department in the Service Company is responsible for managing and operating the two corporate leased aircraft used by the Xcel Energy system of companies. Costs include: pilot salaries and labor overheads, O&M costs, lease costs, ~~hanger costs~~ and A&G costs associated with managing the Aviation Service department.

Provider of Service:

Service Company

User of Service:

Service Company, operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation:

Aviation costs are billed out using the executive corporate governance three-factor formula based on revenues, assets and number of employees.

Any spousal use of the aircraft must be approved and is billed to the holding company as a non-regulated charge.

Service: **STORES/WAREHOUSE OVERHEAD**

Description: Inventory warehousing costs, including labor, supervision, materials and supplies are allocated through pools specific to business areas as an overhead on materials and supplies, as materials and supplies are issued ~~/~~ from or returned ~~from~~ to a storeroom or warehouse.

In the Energy Supply business area, the inventory warehousing costs related to the Hayden ~~and Shero~~ ~~plants~~ plant are direct charged to station ~~operating and maintenance (O&M)~~ and capital projects (when dedicated capital project support is performed).

Provider of Service: Service Company
Operating companies

User of Service: Operating companies or affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Overhead costs for ~~Corporate~~ corporate inventory items, including rent, labor, supervision and adjustments are accumulated within the Supply Chain or Energy Supply business area ~~and~~. These costs are allocated to material issuances from the storeroom using the same account coding as the materials are charged. Certain allocated overhead expenses are capped at \$3,500 per purchase order.

Each business area has a separate pool for each operating company and sets an overhead application rate for budgeting for the year based on projected overhead and materials activity.

During the year as actuals are recorded, the balances in the undistributed stores/warehouse clearing accounts are compared to the materials activity and historical trending and a new rate is determined.

Service: **PURCHASING OVERHEAD**

Description: The Supply Chain organization in the Service Company has the responsibility for distributing the corporate purchasing and contract services costs to the functional area(s) of the operating companies or affiliates, along with the cost of the materials and supplies ordered. Purchasing costs are made up of activities such as developing requisitions, contracts and purchase orders to procure materials and services and manage supplier relationships, negotiating complex procurement agreements/contracts for strategic supplier partnerships and service contracts, monitoring supplier performance, and managing purchase records, supplier qualification records and the supplier diversity program.

The purchasing function is done in two different areas of the company. Supply Chain uses PassPort for company-wide purchases and the Energy Supply business area uses Maximo for production related purchases.

Provider of Service: Service Company
Operating companies

User of Service: Service Company, operating companies and affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.

Method of Allocation: Costs are collected in clearing accounts on the Service Company and the operating companies and cleared via an overhead loading. The loading follows the accounting for certain purchases with the offset going to a contra clearing account.

For PassPort and Maximo, certain purchases are loaded with the purchasing overhead loading up to a \$3,500 cap. The \$3,500 cap is calculated based on the value of the purchase order for purchase order payments, the total value of the contract payment authorization or the total value of the invoice for the request for payment. For PassPort, the loading is calculated and a new record is posted to the general ledger as a detail item. For Maximo, the loading is calculated once a month and shows up as a separate summary transaction on the general ledger.

Service:	TRANSPORTATION DISTRIBUTION
Description:	<p>The Fleet Services department in the Service Company is responsible for managing the fleet assets owned by the operating companies. Fleet assets are vehicle units that are organized into class categories, which group together vehicles similar in nature. These classes are also grouped on vehicle features and costs of the units. For example, automobiles are classified by compact, mid-sized or <u>and</u> intermediate and full size. <u>Pickups are grouped by ½ ton 2-wheel drive, ½ ton 4-wheel drive, etc.</u> Each of these classes has its own unique individual fixed rate to bill users.</p> <p>The Transportation Distribution system bills internal functional areas of operating companies and affiliates for the cost of using vehicles or associated equipment. It distributes the operating costs related to vehicle units using usage rates based on the type of unit.</p> <p>Costs <u>Fleet costs</u> included in the calculation of the monthly billing rate are: depreciation, lease costs, property <u>licensing</u> taxes <u>and fees</u>, material and labor costs for maintenance <u>and repair</u>, fuel, labor loadings, and an overhead <u>for overall management of the Fleet Services department</u> that includes labor, facilities, insurance, utilities, computer, phone and office supplies.</p>
Provider of Service:	Service Company Operating companies
User of Service:	Service Company, operating companies or affiliates, including utility operations, jurisdictions and non-regulated activities within an operating company.
Method of Allocation:	The Transportation Distribution system bills each user for units assigned based on the monthly rates calculated for each class category. Each month a validation report is reviewed to ensure all costs are billed and any invalid accounts are reviewed and corrected. <u>Rates are adjusted periodically to account for clearing imbalances caused by variable factors such as fuel prices.</u>

Service: **INFORMATION TECHNOLOGY**

Description: The Business Systems organization in the Service Company is responsible for managing the corporate Information Technology (“IT”) assets and services of Xcel Energy. Business Systems bills out O&M and capital costs related to Xcel Energy’s corporate IT equipment and services incurred internally, as well as costs incurred through ~~external sources, primarily IBM and Dell~~third party vendors. Costs include system O&M, desktop services, phone service, servers, infrastructure costs, software, software licensing, system design and implementation, labor and labor overheads, etc.

Provider of Service: Service Company

User of Service: Service Company, operating companies or affiliates, including utility operations, jurisdictions and non-regulated activities within an operating company.

Method of Allocation: IT costs are charged through several different methods.

Costs are charged directly to the operating companies, affiliates, jurisdictions or non-regulated activities on the invoice, timesheet, expense report or other source document to the company(ies) benefiting from the service whenever possible.

If costs ~~can not~~cannot be charged directly to an operating company, affiliate, jurisdiction or non-regulated activity, the costs are charged to ~~a~~the appropriate Service Company indirect allocation workorder that will assign the costs using a cost causative method to the companies benefiting from the system application or service.

For costs that can be identified as benefiting a particular business area, those services would be charged to a Service Company indirect allocation workorder using the approved allocation ~~factor~~method for that business area.

Service:	ACCOUNTS PAYABLE
Description:	<p>The Payment and Reporting Department<u>department</u> ("Accounts Payable"), in the Service Company, processes several types of documents for payment on behalf of the operating companies and affiliates. Accounts Payable uses PassPort and Concur<u>SumTotal</u> to process invoice payments associated with purchase orders, contracts, requests for payment (non-purchase orders, non-contract invoices) and employee payments, including per diem charges, suggestion system award payments and employee expense reimbursements.</p> <p>The charges for goods, materials and services, which post directly to the general ledger of each operating company and affiliate, differ for each type of document.</p>
Provider of Service:	Service Company
User of Service:	Service Company, operating companies and affiliates, including utility operations, jurisdictions, and non-regulated activities within an operating company.
Method of Allocation:	<p>Within each operating company and affiliate, charges are directly assigned whenever possible. Charges may be distributed to multiple business functions or business areas based on the accounting code(s) on each document. If necessary, costs may be allocated using any surrogate measure that has a logical or observable correlation to the charges<u>changes</u> in the quantity sold, the services that caused the cost to be incurred, or that<u>who</u> benefited from the cost. The following are examples of some of the logical or observable correlations used to allocate costs contained on Accounts Payable documents:</p> <ul style="list-style-type: none">• Quantity (units, count, etc.)• Measurement or size (length, space, columnar inch, etc.)• Volume (barrels, gallons, liters, etc.)• Weight (ounce, pound, ton, etc.)• Hours (hours of professional or contract services)• Labor dollars (charge is in the same proportion as the labor hours of the department)• Number of customers, meters, employees, etc.• Revenue dollars• Plant in service• Square footage

Service: **SHARED ASSETS DISTRIBUTION**

Description: Shared assets are defined as capitalized assets that are owned by one legal entity, but are used for the benefit of multiple legal entities. This would include structures and improvements, office furniture and equipment, computer and communication equipment and some software systems that are used by Service Company employees in the performance of their jobs.

Provider of Service: Operating companies or affiliates

User of Service: Service Company, operating companies and affiliates

Method of Allocation: All allocations are billed through the Service Company and charged to a Service Company indirect workorder that will assign the costs using a cost causative method to the companies benefiting from shared assets. For IT related assets, the costs will be charged to the system application or service, ~~or~~ work order. For facility assets, the costs will be charged to the Service Company facilities clearing pool that will assign the costs following the labor of the Service Company employees.

Service: **FACILITIES DISTRIBUTION**

Description: Facilities costs, ~~which include owned and leased buildings, operation and maintenance costs for the leased and owned buildings (unless covered by the rent or lease agreement), as well as internal administrative and general labor and non-labor costs~~ are assigned or allocated to the functional areas(s) of operating companies and other affiliates who benefit from the use of ~~these facilities.~~ the facilities. Depending on whether a building is used by one utility company or is a "shared" building, i.e., building used by employees of more than one Operating Company or affiliate, facility costs may include:

Single-utility facility:

The administrative property services labor and non-labor costs, utility expenses, maintenance costs for structures and systems, pro-rated share of property taxes (for owned buildings), and the rent and occupancy expenses (for leased buildings).

Shared facility:

Administrative property services labor and non-labor costs, utilities expenses, and the maintenance costs for structures and systems are captured. If the building is leased, the rent is included. If the building is owned, the carrying costs of the shared assets, such as the depreciation and a return on rate base, are included in the facilities' cost.

The Property Services department is responsible for the owned and leased facility ~~records.~~

~~Utility owned facilities have depreciation costs with an allowed rate of return for the assets owned, the costs of which are charged directly to depreciation expense.~~

Provider of Service: Service Company or operating companies

User of Service: Service Company, operating companies or affiliates

Method of Allocation: Costs for a single-utility facility are accumulated in the clearing account of the company benefitting from the use of the building, and are then allocated to functional FERC rent accounts based on the most recent quarter's labor charges.

Costs related to ~~"a shared" buildings facility,~~ "a shared" buildings facility, i.e., buildings used by employees of more than one Operating Company or affiliate, are first accumulated in the Service Company clearing account and then distributed to each Operating Company and affiliate

based upon the most recent quarter's labor for the specific employees located in each facility. Once costs are assigned to the appropriate company, they are then allocated to the functional FERC rent accounts based on the most recent quarter's labor charges.

Service: **MONEY POOL**

Description: Through the Utility Money Pool, temporary surplus funds of Xcel Energy Inc. and the operating companies are available for short-term loans to other operating companies with cash needs.

Provider of Service: Service Company

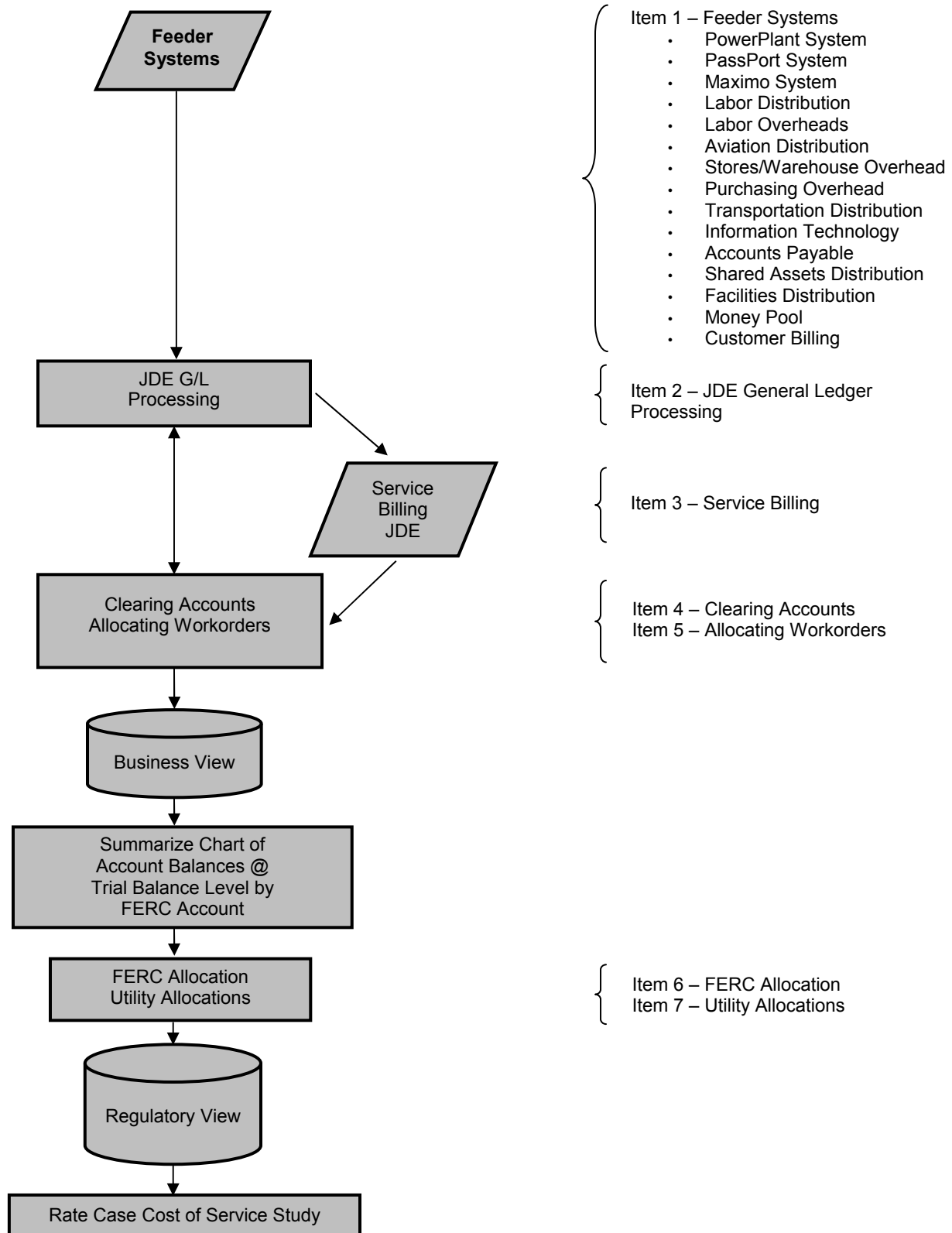
User of Service: ~~Operating companies~~ PSCo, NSPM and SPS (NSPW does not participate)

Method of Allocation: An operating company can borrow from, and make loans to, the Utility Money Pool, which is administered at cost by the Service Company. In addition, the holding company can deposit surplus funds into the ~~utility money pool.~~ Utility Money Pool. The holding company can be repaid for funds deposited, but cannot borrow from the utility money pool. Interest income or expense is charged or credited, as appropriate, to the Utility Money Pool participants.

All charges are directly billed to the appropriate operating company.

Service:	CUSTOMER BILLING
Description:	PSCo bills customers for electric, gas, thermal and non-regulated activities through the customer billing system.
Provider of Service:	Operating companies
User of Service:	Operating companies, including utility operations, jurisdictions, and non-regulated activities.
Method of Allocation:	<p>Costs related to customer billing are direct charged to specific operating companies whenever possible.</p> <p>When costs cannot be directly assigned to a specific operating company, they are allocated based on the number of customers.</p> <p>Non-regulated activities that use the customer billing system are allocated a customer accounting overhead based on revenue dollars. See Section IX.</p>

ADDENDUM A - PROCESS FLOWCHART



VI. ALLOCATING WORKORDERS

OVERVIEW

This section provides further detail addressing the requirements of 4 CCR 723-3503(b) (IV), (V) and (VII) and 4 CCR 723-4503(b) (IV), (V) and (VII). PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible. Allocating workorders are used to allocate certain information technology costs that support multiple utility processes to the appropriate FERC functional accounts related to these processes.

ALLOCATIONS

PSCo currently has five allocating workorders. These are as follows:

Compass/Maximo

This workorder is being used to allocate costs associated with the Business Systems' O&M costs for the Energy Supply Maximo system. These costs include information technology application, development and maintenance costs, and system support costs. The allocator is based on the number of Maximo system users. The allocator used in the current year is based on the previous years' actual number of users. The allocation was developed to distribute these costs to production FERC accounts as noted below.

Workorder Number	Allocation Method	Basis for Allocation Selection
12003	Maximo System Users	Maximo system users are a reasonable methodology because the operation and maintenance costs associated with the system has a cost causative relationship with the number of users who have access to the system.

The operation and maintenance costs of the Maximo system are allocated to the following FERC accounts:

FERC account 417.1, Expenses of Nonutility Operations
 FERC account 506, Miscellaneous Steam Power Expenses
 FERC account 539, Miscellaneous Hydraulic Power Generation Expenses
 FERC account 549, Miscellaneous Other Power Generation Expenses

Computer Aided Design ("CAD") System

This workorder is being used to allocate costs associated with Business Systems' O&M costs for the CAD software system. The allocator is based on total distribution plant. The allocator ~~was developed to distribute~~ distributes these costs between electric and gas distribution FERC accounts as noted below.

Workorder Number	Allocation Method	Basis for Allocation Selection
12000	Distribution Plant	Distribution plant is a reasonable methodology because the CAD software system is an engineering and mapping system used in the design & mapping of electric & gas distribution systems.

The operation and maintenance costs of the CAD software are allocated to the following FERC accounts:

FERC account 581, Load Dispatching (Electric)
FERC account 871, Distribution Load Dispatching (Gas)

Energy Management System (“EMS”), also known as Electric Control and Data Acquisition (“SCADA”)

This workorder is being used to allocate costs associated with Business Systems’ O&M costs for the Electric SCADA system. The allocator is based on the number of remote terminal units (“RTUs”). The allocator used in the current year is based on the previous years’ actual number of RTUs. The allocation was developed to distribute these costs among production, transmission and distribution FERC accounts as noted below.

Workorder Number	Allocation Method	Basis for Allocation Selection
12006	Number of RTUs	Number of RTUs is a reasonable methodology because the RTUs transmit the data used by the Electric SCADA system.

The operation and maintenance costs of the Electric SCADA system are allocated to the following FERC accounts:

FERC account 556, System Control and Load Dispatching (Production)
FERC account 561, Load Dispatching (Transmission)
FERC account 581, Load Dispatching (Distribution)

Gas SCADA

This workorder is being used to allocate costs associated with Business Systems' O&M costs for the Gas SCADA system. The allocator is based on gas transmission and distribution plant. The allocation was developed to distribute these costs among transmission and distribution FERC accounts as noted below.

Workorder Number	Allocation Method	Basis for Allocation Selection
12009	Gas Transmission & Distribution Plant	Gas transmission and distribution plant is a reasonable methodology because this system is used to communicate between the control rooms at the plants, transmission and distribution areas.

The operation and maintenance costs of the Gas SCADA system are allocated to the following FERC accounts:

FERC account 851, System Control and Load Dispatching (Transmission)

FERC account 871, Distribution Load Dispatching (Gas)

Network Services

This workorder is being used to allocate circuit costs for service centers that primarily benefit electric and gas distribution. The allocator is based on total distribution plant. The allocation was developed to distribute these costs between electric and gas distribution FERC accounts as noted below.

Workorder Number	Allocation Method	Basis for Allocation Selection
12010	Distribution Plant	Distribution plant is a reasonable methodology because the service centers <u>center</u> locations primarily benefit electric and gas distribution.

These circuit costs are allocated to the following FERC accounts:

FERC account 588, Miscellaneous Distribution Expenses (Electric)

FERC account 880, Other Expenses (Gas Distribution)

VII. FERC ALLOCATION

OVERVIEW

This section provides further detail addressing the requirements of 4 CCR 723-3503(b) (IV), (V) and (VII) and 4503(b) (IV), (V) and (VII). PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible. The following FERC allocation is used to allocate costs to specific FERC accounts based on a predefined allocation factor.

ALLOCATION

PSCo currently has one FERC allocation. It is as follows:

Meter Turn On/Turn Off

This allocator is used to allocate costs associated with turning on or turning off customer meters. These costs include labor, labor overheads and fleet costs. The allocator is based on the number of customers. The allocator used in the current year is based on the previous years' actual number of customers. The allocation was developed to distribute these costs between electric and gas distribution FERC accounts as noted below.

Allocator Number	Allocation Method	Basis for Allocation Selection
001220	Number of customers	Number of customers is a reasonable methodology because the costs associated with meter turn ons/turn offs has a cost causative relationship with the number of customers.

The meter turn on/turn off costs are allocated to the following FERC accounts:

FERC account 586, Meter Expenses (Electric Distribution)

FERC account 878, Meter and House Regulator Expenses (Gas Distribution)

VIII. UTILITY ALLOCATIONS

OVERVIEW

This section provides further detail addressing the requirements of 4 CCR 723-3503(b) (IV), (V) and (VII) and 4 CCR 723-4503(b) (IV), (V) and (VII). PSCo's costs are directly assigned or allocated to electric, gas, thermal or non-regulated activities whenever possible, or charged as common and then allocated to the electric, gas, thermal and non-regulated activities using utility allocations. Common utility costs are grouped into two categories: (1) O&M ~~utility allocations~~ Utility Allocations and (2) ~~non~~ Non-O&M ~~utility allocations.~~ Utility Allocations. These allocations are performed monthly within the JDE system and are explained below.

O&M UTILITY ALLOCATIONS

Introduction

Common O&M ~~utility allocations~~ Utility Allocations are applied to common costs that are recorded in A&G (FERC accounts 920-935), and in customer accounting ~~and~~ customer information and sales accounts (FERC accounts 901-917). Table B in this section lists the PSCo allocation methodology applied to each FERC account or range of ~~FERC~~ accounts.

Methodology

PSCo uses the following methods to allocate common O&M costs. ~~These methods were developed to~~ and achieve the most cost-causative relationship ~~that~~ between each FERC account or range of ~~FERC~~ accounts ~~has with~~ and electric, gas and thermal utility operations. ~~The allocators used are as follows:~~

Customer Allocator

The customer allocator is used to allocate common utility costs in FERC accounts 901-903, the non-commodity bad debt portion of FERC 904, and 905-917 among electric and gas operations. The allocation is based on the customer bill counts for the electric and gas utilities. ~~The allocator used in the current year is developed based on~~ for the previous ~~years'~~ actual customer bill count year.

Revenue Allocator

The revenue allocator is used to allocate common utility costs for commodity bad debt, recorded in FERC account 904, among electric and gas operations. The allocation is based on a rolling four-year average of actual electric and gas revenues. The allocator in the current year is developed based on the four previous years' actual operating revenues from the corporate income statement.

Three-Factor Allocator

The Three-Factor Allocator is used to allocate common utility costs in FERC account ranges 920-924 and 927-935 among electric, gas and thermal operations. The allocation is based on the weighted average of ~~operating revenue, plant in service and supervised O&M.~~ ~~The allocator used in the current year is developed based on the previous years'~~ the actual operating revenue, plant in service and supervised O&M for the previous year.

Labor Allocator

The Labor Allocator is used to allocate common utility costs in FERC accounts 925-926 to the electric, gas and thermal operations. The allocation is based on operating labor for the electric, gas and thermal utilities. ~~The allocator used in the current year is developed based on~~ for the previous ~~years' actual operating labor~~ year.

NON-O&M UTILITY ALLOCATIONS

Introduction

Common ~~non~~Non-O&M ~~utility allocations~~Utility Allocations are applied to common costs that are recorded in non-O&M FERC accounts. Table C in this section lists the PSCo allocation methodology applied to each FERC account or range of FERC accounts.

Methodology

PSCo uses the following methods to allocate common non-O&M costs. These methods were developed to achieve the most cost-causative relationship that each FERC account or range of FERC accounts has with electric, gas and thermal utility operations. ~~The allocators used are as follows:~~

Labor Allocator

The Labor Allocator is used to allocate common costs in FERC account 408 (payroll tax portion) to the electric, gas and thermal operations. The allocation is based on operating labor for the electric, gas and thermal utilities. The allocator used in the current year is developed based on the previous years' actual operating labor.

Three-Factor Allocator

The Three-Factor Allocator is used to allocate common costs in FERC account 408 (other tax portion) among electric, gas and thermal operations. The allocation is based on the weighted average of operating revenue, plant in service and supervised O&M. The allocator used in the current year is developed based on the previous years' actual operating revenue, plant in service and supervised O&M.

Common Plant Allocator

The Common Plant Allocator is used to allocate common costs in FERC accounts 408 (property tax portion), 403, 404, 411.6, 411.7 and 413 among electric, gas, thermal and non-regulated operations. The allocation is based on an analysis of common plant. The allocator used in the current year is developed based on the previous years' actual common plant dollars.

Net Plant

The Net Plant Allocator is used to allocate common costs in FERC accounts 427-431 among electric, gas and thermal operations. The allocation is based on gross plant less accumulated depreciation. The allocator used in the current year is developed based on the previous years' actual gross plant and depreciation.

Gross Plant

The Gross Plant Allocator is used to allocate common costs in FERC account 432 among electric, gas and thermal operations. The allocation is based on gross plant. The allocator used in the current year is developed based on the previous years' actual gross plant.

Table B - O&M Utility Allocations

FERC Account	Allocation Method	Basis for Allocation Selection
901-917 (excluding commodity bad debt in FERC 904)	Customer Allocator	Customer bill counts are a reasonable methodology to use to allocate common customer accounting and customer information and sales costs recorded in FERC accounts 901-917 because these costs are customer related costs, e.g., credit and collection, customer accounting, bad debt, etc.
904 (commodity bad debt portion)	Revenue Allocator	A revenue allocator is a reasonable methodology to allocate commodity bad debt because these costs have a cost-causative relationship to uncollectible utility revenues.
920-924	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
925-926	Labor Allocator	A labor allocator is a reasonable methodology to allocate common costs recorded in FERC accounts 925 & 926 because injuries and damages and pension and benefit costs have a cost causative relationship with labor.
927-935	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.

Table C - Non-O&M Utility Allocations

FERC Account	Allocation Method	Basis for Allocation Selection
403-407	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC accounts 403 & 404 because depreciation & amortization costs have a cost causative relationship to plant in service.
408 (property tax portion)	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common property tax recorded in FERC account 408 because property tax has a cost causative relationship to plant in service.
408 (payroll tax portion)	Labor Allocator	A labor allocator is a reasonable methodology to use to allocate common payroll tax recorded in FERC account 408 because payroll tax has a cost causative relationship with labor.
408 (other tax portion)	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.
411.6 & 411.7	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC accounts 411.6 & 411.7 because these gains/losses have a cost causative relationship to utility plant in service.
413	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC account 413 because expenses on plant leased to others have a cost causative relationship to utility plant in service.
427-431	Net Plant	A net plant allocator is a reasonable methodology to use to allocate common costs in FERC accounts 427-431 because interest/ debt costs have a cost causative relationship to plant in service.
432	Gross Plant	A gross plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC account 432 because AFUDC has a cost causative relationship to utility plant in service.

IX. NON-REGULATED ACTIVITY ALLOCATIONS

INTRODUCTION

The purpose of this section is twofold. First, in further response to 4 CCR 723-3503(b)(IV), (V) and (VII) and 4 CCR 723-4503(b)(IV), (V) and (VIII), this section details the allocators used to apportion common A&G costs and common customer accounting costs between the regulated activities and the non-regulated activities in the final step of fully distributing costs. Second, this section describes transactions between PSCo and non-regulated activities as required by 4 CCR 723-3503(b) (VI) and 4 CCR 723-4503(b) (VI).

NON-REGULATED ACTIVITY ALLOCATIONS

A&G

All non-regulated activities are allocated a portion of PSCo's common A&G costs. Common A&G costs are allocated to non-regulated activities on the basis of labor of each non-regulated activity. The Company utilizes labor dollars for regulated activities and non-regulated activities to allocate the common portion of A&G costs, recorded in FERC accounts 920-935, to the non-regulated activities.

Customer Accounting

Most non-regulated activities are also allocated a portion of PSCo's common customer accounting costs. The distinction here is whether or not the non-regulated activity uses the customer accounting services of PSCo. For those activities that do use these services, common customer accounting costs are allocated on the basis of revenues earned by each non-regulated activity. The Company utilizes revenue dollars for regulated activities and non-regulated activities to allocate the common portion of customer accounting costs, recorded in FERC accounts 901-917, to the non-regulated activities. Excluded from the common costs in FERC accounts 901-917 are: FERC account 902, Meter Reading Expenses; FERC account 904, Uncollectible Accounts; and Demand Side Management costs in FERC account 908, Customer Assistance Expenses. These costs have been excluded because they are not pertinent to PSCo's non-regulated activities ~~(, as the non-regulated activities account for their own bad debt expenses separately).~~

TRANSACTIONS BETWEEN PSCo AND NON-REGULATED ACTIVITIES

Rule 3503(b)(VI) calls for "a description of each transaction between the Colorado utility and a non-regulated activity which occurred since the Colorado utility's prior CAAM was filed and, for each transaction, a statement as to whether, for this Commission's jurisdictional cost assignment and allocation purposes, the value of the transactions is at cost or market as applicable." In the case of PSCo, the ~~only two main types of~~ transactions that occur between the Company's regulated and non-regulated divisions ~~involve the~~ are: 1) labor and non-labor costs provided by PSCo to run non-regulated operations, with the major categories of such costs being described in the Fully Distributed Cost Study and 2) provision of gas and electric service by the electric and gas divisions to the Company's non-regulated activities. ~~These services are provided by the regulated division at tariffed rates.~~ I provide further information on each of these categories below.

(1) TRANSACTIONS BETWEEN PSCo AND NON-REGULATED ACTIVITIES (continued) The labor provided by PSCo to its non-regulated operations is priced according to the union labor contracts and is subject to certain overhead loading that represents the going market rate for such services. The ~~vast~~ majority of costs incurred by PSCo in the course of conducting its non-regulated activities are directly assigned to the non-regulated activity that causes the cost to be incurred, ~~and~~. Such costs are recorded below the line in FERC account 417.1, Expenses of Nonutility Operations. For example, the PSCo employees who perform work for HomeSmart are dedicated to the non-regulated activity and ~~one hundred~~100 percent of their labor costs, including appropriate labor loadings, are recorded directly in FERC account 417.1, Expenses of ~~Nonutility~~Nonutility Operations, as opposed to being recorded in electric, gas or thermal divisions and then assigned or allocated to the non-regulated division. Similarly, ~~one hundred~~100 percent of the fleet expense incurred in the course of HomeSmart's business is directly recorded in FERC account 417.1, Expenses ~~of~~on Nonutility Operations.

(2) The provision of gas and electric service by the electric and gas divisions to the Company's non-regulated activities are provided by the regulated operations at tariffed rates.

To the extent that PSCo incurs common costs from which both its non-regulated and regulated divisions benefit, such costs are allocated as described above in this section and in other sections of this manual.

X. SERVICE COMPANY ASSIGNMENTS & ALLOCATIONS

OVERVIEW

This section addresses the requirements of 4 CCR 723-3503(b) (VIII).

The Service Company is the service company subsidiary of Xcel Energy. The Service Company provides shared or common administrative and management services to all operating companies and affiliates in the Xcel Energy holding company system of companies. The services provided include: executive management, finance, accounting, human resources, legal, engineering, construction, customer service, environmental and support services. The Service Company provides its services to Xcel Energy and its affiliates, at cost, pursuant to service agreements administered in accordance with the Public Utility Holding Company Act of 2005 with oversight by the FERC effective August 5, 2005. Accordingly, PSCo's affiliate transactions currently consist primarily of transactions from the Service Company for these services.

The cost assignments and/or allocations from the Service Company are under the jurisdiction of the FERC. For reference the methodologies are described in Table D ~~on the following pages, which is separately attached to this CAAM.~~

Legend:	
<u>Insertion</u>	
Deletion	
Moved from	
Moved to	
Style change	
Format change	
Moved deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

Statistics:	
	Count
Insertions	261
Deletions	243
Moved from	10
Moved to	10
Style change	0
Format changed	0
Total changes	524

Public Service Company of Colorado
Fully Distributed Cost Study
For 12 Months Ended December 31, 2015

Line No.	Description	Electric	Gas	Thermal Energy	Non-Utility	Total
1	Revenue:					
2	Retail	2,911,669,561	1,034,011,553	15,029,999		3,960,711,113
3	Wholesale	0	372,763			372,763
4	Other	70,706,330	6,249,165	0		76,955,495
5	Total Revenue	<u>2,982,375,891</u>	<u>1,040,633,481</u>	<u>15,029,999</u>	<u>0</u>	<u>4,038,039,371</u>
6						
7	Cost of Sales					
8	Steam Production Fuel	341,186,997				341,186,997
9	Other Production Fuel	206,016,057				206,016,057
10	Deferred Electric Generation Costs	520,726				520,726
11	Purchased Power	761,721,306				761,721,306
12	Deferred Purchased Power	(11,991,434)				(11,991,434)
13	RESA Cost of Goods Sold	57,357,050				57,357,050
14	Gas Purchased for Resale		623,190,081			623,190,081
15	Fuel - Thermal			8,108,597		8,108,597
16	Purchased Steam			0		0
17	Deferred Steam Costs			(77,694)		(77,694)
18	Total Cost of Sales	<u>1,354,810,703</u>	<u>623,190,081</u>	<u>8,030,903</u>	<u>0</u>	<u>1,928,674,637</u>
19						
20	Production O&M:					
21	Steam Production O&M	175,320,000				175,320,000
22	Hydro Production O&M	6,302,782				6,302,782
23	Other Production O&M	35,053,798				35,053,798
24	Other Production	4,864,196				4,864,196
25	Other Gas Supply		(1,293,471)			(1,293,471)
26	Underground Storage O&M		2,239,459			2,239,459
27	Gas Production O&M		795,959			795,959
28	Products Extraction O&M		550,176			550,176
29	Steam Production O&M			3,266,942		3,266,942
30	Total Production O&M	<u>221,540,775</u>	<u>2,292,123</u>	<u>3,266,942</u>	<u>0</u>	<u>227,099,840</u>
31						
32	Transmission O&M	46,460,423	35,376,674			81,837,097
33						
34	Regional Market Expenses	541,540	0	0	0	541,540
35						
36	Distribution O&M	103,101,251	71,681,848	1,281,679		176,064,778
37						
38	Customer O&M (1)	164,412,505	49,061,764	194,032		213,668,302
39						
40	Administrative & General Expense (2)	167,000,535	52,887,222	2,049,724		221,937,481
41						
42	Total O&M Expense	<u>703,057,029</u>	<u>211,299,631</u>	<u>6,792,377</u>	<u>0</u>	<u>921,149,037</u>
43						
44	Depreciation & Amortization Expense w/o Common	271,789,884	84,795,399	1,542,052	2,106,399	360,233,734
45	Common Allocation	35,260,702	13,496,547	52,500	174,797	48,984,545
46	Subtotal Depreciation & Amortization Expense	<u>307,050,586</u>	<u>98,291,945</u>	<u>1,594,551</u>	<u>2,281,196</u>	<u>409,218,279</u>
47	Plant Related Regulatory Asset & Liability Amortization	(7,126,187)	0	0		(7,126,187)
48	Other Regulatory Asset & Liability Amortization	1,637,257	0	0		1,637,257
49	Total Depreciation & Amortization Expense	<u>301,561,656</u>	<u>98,291,945</u>	<u>1,594,551</u>	<u>2,281,196</u>	<u>403,729,349</u>
50						
51	Taxes Other Than Income	96,450,909	34,751,752	688,294	0	131,890,954
52						
53	Total Income Tax Expense	57,789,143	10,705,497	(289,850)	0	68,204,791
54						
55	Gain on Disposition of Allowances	(277)	0	0	0	(277)
56	Gain on Sale of Utility Property	(2,162,230)	517,937	0	0	(1,644,293)
57						
58	Net Operating Income	<u>470,868,958</u>	<u>61,876,639</u>	<u>(1,786,277)</u>	<u>(2,281,196)</u>	<u>582,746,034</u>
59						
60	Non-Utility Income (3)	0	0	0	21,278,000	21,278,000
61						
62	Non-Utility Expense (3)	0	0	0	17,734,128	17,734,128
63						
64	Total Net Income	<u>470,868,958</u>	<u>61,876,639</u>	<u>(1,786,277)</u>	<u>1,262,676</u>	<u>586,289,906</u>
65						
66						
67	Total Net Plant w/o Common	8,029,568,229	3,073,434,103	11,955,228	39,804,766	11,154,762,326
68						
69	Common Plant in Service	528,961,463	202,467,699	787,571	2,622,207	734,838,940
70	Common Work in Progress	0	0	0	0	0
71	Common Depreciation and Amortization Reserve	(327,301,342)	(125,279,352)	(487,319)	(1,622,522)	(454,690,536)
72						
73	Total Net Plant	<u>8,231,228,350</u>	<u>3,150,622,449</u>	<u>12,255,480</u>	<u>40,804,451</u>	<u>11,434,910,730</u>

(1) - Includes Accounts 900-916.

(2) - Includes Accounts 920-935.

(3) - Account 417 and 417.1. Details by Product & Service on pages 2-3.

Confidential Attachment No. JSSP-2A
(PSCo's Fully Distributed Cost Study, page 2)

Filed Under Seal

Year 2015	Chilled Water Services 211801-211809	ConnectSmart 463072	HomeSmart 452101	Inactive Products*	Grand Total
572100 Miscellaneous Nonreg Revenues					
572400 Service Revenues-NonReg					
Total Revenues					
681000 Non-Reg Cost of Goods Sold					
681005 COGS Sales/Services					
681006 COGS Labor Sales/Services					
681007 COGS Subscrip Time/Materials					
681008 COGS Subsc Time/Mat Labor					
681009 COGS Subscrip Shared Revenue					
681009.40 COGS Shared Rev-Repl Plan					
681010 COGS Lab Subs Shared Revenue					
681013 COGS Special Order Parts					
681016 COGS Lab Load-Pension					
681017 COGS Lab Load-Insurance					
681018 COGS Lab Load-Incentive					
681019 COGS Lab Load-Taxes (in FERC 408.2)					
681020 COGS Lab Load-Inj&Dam					
681021 COGS Lab Load-Non Prod					
681023 COGS Transportation Fleet					
681100 Non-Trad Cost of Goods Sold					
765000 Sales and Use Tax					
766000 Other Taxes					
Total Cost of Goods Sold					
711142 Productive Labor					
711143 Reg Labor Loading-NonProductiv					
711144 Reg Labor Loading-Pension					
711145 Reg Labor Loading-Insurance					
711146 Reg Labor Loading-Attrition					
711149 Reg Labor Loading-Inj & Dam					
711160 Reg Labor Load-Incentive					
711190 Overtime					
711230 Incentive					
711270 Other Compensation					
Total Labor & Labor Loading Expenses					
712110 Contract Labor					
713000 Consulting/Prof Svcs-Other					
713050 Contract LT Outside Vendor					
713055 Outside Svcs-Cust Care					
713100 Consulting/Prof Svcs-Legal					
714000 Materials					
714070 Materials - Chemical					
714100 Print/Copy-Other					
714300 Legal-Other					
714500 Equipment Maintenance					
715200 IT Hardware Purchases					
715300 Software Purchases					
715400 Software Licenses					
715500 Software Maintenance					
715600 Personal Communication Devices					
715700 Network Services					
715710 Network Voice					
715720 Network Data					
715730 Network Telecom					
715800 Mainframe Services					
715810 Distributed Systems Services					
715820 App Dev & Maint					
715900 Software - ASP					
721005 EE Exp Airfare					
721010 EE Exp Car Rental					
721015 EE Exp Taxi/Bus					
721020 EE Exp Mileage					
721025 Employee Exp Conf/Seminars/Trng					
721030 EE Exp Hotel					
721035 Employee Exp Meals/EE's					
721040 Employee Exp Meals/Incl Non-EE's					
721045 Employee Exp Parking					
721050 EE Exp Per Diem					
721055 Employee Exp Safety Equip					
721060 Employee Exp-Other					
721500 Office Supplies					
721800 Recognition Rewards					
721810 Life Events					
722000 Transportation Fleet Cost					
723031 Electric Use Costs					
723034 Sewer Maint Costs					
723036 Trash Removal Costs					
723037 Water Use Costs					
723040 Moves/Adds/Changes					

Year 2015	Chilled Water Services 211801-211809	ConnectSmart 463072	HomeSmart 452101	Inactive Products*	Grand Total
723060 Non-Energy					
723070 Misc Bad Debt-Concessions					
723130 Equipment Rental					
723300 Lease Costs					
723400 Postage					
723535 Auto Liab/Physical Damage					
723550 Other Insurance					
723710 Brand/Image Advertising					
723750 Customer Program Advertising					
723750.100 Cust Prog Advert-HmSmt Sub					
723750.105 Cust Prog Advert-HmSmt Sales					
723760 Customer Program Promotion					
723765 Customer Program - Non Recoverable					
723810 Professional Association Dues					
723820 Utility Association Dues					
723830 Donations - Recoverable					
723832 Donations - Non-Recoverable					
723854 Deductions-Corp Tickets					
723855 Other Deductions					
723860 Bank Charges					
723890 Environmental Permits & Fees					
723895 License Fees & Permits					
724500 Shared Asset Costs					
725000 Other					
725000.105 Other - HmSmart Sales					
725100.1000 Op Co OH - A&G					
725100.1100 Op Co OH - Cust Acctg					
751000 Depreciation					
764000 Payroll Taxes (in FERC 408.2)					
Total Non-labor Expenses					
Grand Total					

Compass/Maximo

Workorder Number	Allocation Method	Reasonableness of Allocation Method	Allocation Percents			
			FERC 417.1	FERC 539	FERC 549	FERC 506
12003	Maximo System users	Maximo system users are a reasonable methodology because the operation and maintenance costs associated with the system has a cost causative relationship with the number of users who have access to the system.	1.1765%	3.2941%	10.5882%	84.9412%

- * FERC 417.1 - Expenses of nonutility operations
- * FERC 539 - Miscellaneous hydraulic power generation expenses
- * FERC 549 - Miscellaneous other power generation expenses
- * FERC 506 - Miscellaneous steam power expenses

Computer Aided Design (CAD) System

Workorder Number	Allocation Method	Reasonableness of Allocation Method	Allocation Percents		
				FERC 581	FERC 871
12000	Distribution Plant	Distribution plant is a reasonable methodology because the CAD software system is an engineering and mapping system used in the design & mapping of electric & gas distribution systems		68.0058%	31.9942%

- * FERC 581 - Load Dispatching (Electric)
- * FERC 871 - Distribution Load Dispatching (Gas)

Electric Management System (EMS, also known as Electric SCADA)

Workorder Number	Allocation Method	Reasonableness of Allocation Method	Allocation Percents		
			FERC 556	FERC 561	FERC 581
12006	Number of Remote Terminal Units (RTUs)	Number of RTUs is a reasonable methodology because the RTUs transmit the data used by the SCADA system.	2.5006%	35.2768%	62.2226%

- * FERC 556 - System Control and Load Dispatching (Production)
- * FERC 561 - Load Dispatching (Transmission)
- * FERC 581 - Load Dispatching (Distribution)

Gas SCADA

Workorder Number	Allocation Method	Reasonableness of Allocation Method	Allocation Percents	
			FERC 851	FERC 871
12009	Gas Transmission & Distribution Plant	Gas transmission and distribution plant is a reasonable methodology because this system is used to communicate between the control rooms at the plants, transmission and distribution areas.	21.9977%	78.0023%

- * FERC 851 - System Control and Load Dispatching (Gas Transmission)
- * FERC 871 - Distribution Load Dispatching (Gas Distribution)

Network Services

Workorder Number	Allocation Method	Reasonableness of Allocation Method	Allocation Percents		
				FERC 588	FERC 880
12010	Distribution Plant	Distribution plant is a reasonable methodology because these locations primarily benefit electric and gas distribution		68.0058%	31.9942%

- * FERC 588 - Miscellaneous Distribution Expenses (Electric Distribution)
- * FERC 880 - Other Expenses (Gas Distribution)

UTILITY OPERATIONS AND MAINTENANCE ALLOCATIONS

Cost Categories	Allocation Method	Reasonableness of Allocation Method	Allocation Percents			
			Electric	Gas	Thermal	NonUtility
FERC Accounts 901-917 (excluding commodity bad debt in FERC 904)	Average Number of Monthly Customer Bills	Customer bill counts are a reasonable methodology to use to allocate common customer accounting and customer information and sales costs recorded in FERC account 901-917 because these costs are customer related costs, e.g., credit and collection, customer accounting, bad debt, etc.	51.1412%	48.8588%		
FERC Account 904 (commodity bad debt portion)	Revenue	A revenue allocator is a reasonable methodology to allocate commodity bad debt because these costs have a cost-causative relationship to uncollectible utility revenues.	71.8629%	28.1371%		
FERC Accounts 920-924	Three-factor Formula based on Assets, Revenue & Number of Employees	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.	80.0012%	19.6874%	0.3114%	
FERC Accounts 925-926	Labor Allocator	A labor allocator is a reasonable methodology to allocate common costs recorded in FERC accounts 925 & 926 because injuries and damages and pension and benefit costs have a cost causative relationship with labor.	72.2644%	26.7853%	0.9503%	

FERC Accounts 927-935	Three-factor Formula based on Assets, Revenue & Number of Employees	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.	80.0012%	19.6874%	0.3114%	
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NON-OPERATIONS AND MAINTENANCE ALLOCATIONS

Cost Categories	Allocation Method	Reasonableness of Allocation Method	Allocation Percents			
			Electric	Gas	Thermal	NonUtility
FERC Account 403-404	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC accounts 403 & 404 because depreciation & amortization costs have a cost causative relationship to plant in service.	72.9464%	26.6409%	0.1042%	0.3085%
FERC Account 408 (property tax portion)	Common Plant Allocator	The common plant allocator is a reasonable methodology to use to allocate common property tax recorded in FERC account 408 because property tax has a cost causative relationship to plant in service.	72.9464%	26.6409%	0.1042%	0.3085%
FERC Account 408 (payroll tax portion)	Labor Dollars	A labor allocator is a reasonable methodology to use to allocate common payroll tax recorded in FERC account 408 because payroll tax has a cost causative relationship with labor.	72.2644%	26.7853%	0.9503%	
FERC Account 408 (other tax portion)	Three-factor Allocator	A three-factor allocator is a reasonable methodology to allocate these costs because there is no single allocator that could provide a cost causative link. A three-factor allocator that measures three distinct aspects of the Company and results in an overall fair assignment of costs to the electric, gas, and thermal utilities is used and is based on equally weighing operating revenue, plant in service and supervised O&M.	80.0012%	19.6874%	0.3114%	
FERC Account 413	Common Plant	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC account 413 because the expenses of electric plant leased to others have a cost causative relationship to utility plant in service.	72.9464%	26.6409%	0.1042%	0.3085%

Cost Categories	Allocation Method	Reasonableness of Allocation Method	Allocation Percents			
			Electric	Gas	Thermal	NonUtility
FERC Account 411.6 & 411.7	Common Plant	The common plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC accounts 411.6 and 411.7 because these gains/losses have a cost causative relationship to utility plant in service.	73.1722%	26.7233%	0.1045%	
FERC Account 427-431	Net Plant	A net plant allocator is a reasonable methodology to use to allocate common costs in FERC accounts 427-431 because interest/debt costs have a cost causative relationship to plant in service.	80.5344%	19.1917%	0.2739%	
FERC Account 432	Gross Plant	A gross plant allocator is a reasonable methodology to use to allocate common costs recorded in FERC account 432 because AFUDC has a cost causative relationship to utility plant in service.	80.0614%	19.6460%	0.2926%	

Workorder No.	Allocation Method	Reasonableness of Allocation Method	Allocation Percents	
			FERC 586 Electric	FERC 878 Gas
001220	Number of Customers	Number of customers is a reasonable methodology because the costs associated with meter turn ons/turn offs have a cost causative relationship with the number of customers	51.1412%	48.8588%

* FERC 586 - Meter Expenses (Electric Distribution)

* FERC 878 - Meter and House Regulator Expenses (Gas Distribution)

Allocation Pool	Allocation Method	Reasonableness of Allocation Method	Percents
Common Customer Accounting Costs	Revenue Dollars	This is a reasonable allocation because it is a fair comparison of the nonregulated business' relative size to the total company.	1.2969%
Common Administrative & General Costs	Labor Dollars	This allocation is reasonable because it is related to labor costs.	35.1876%

Executive - Corporate Governance

Workorder No. 110

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	999202	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	999203	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	999200	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	999201	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investments	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Board of Directors - Corporate Governance

Workorder No. 114

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	999212	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	999213	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	999210	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	999211	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investments	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Shareholder - Corporate Governance

Workorder No. 115

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	999262	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	999263	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	999260	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	999261	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investments	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Investor Relations - Corporate Governance

Workorder No. 116

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	999422	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	999423	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	999420	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	999421	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investments	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Accounting, Reporting & Taxes
Non-Corporate Governance
Workorder No. 120**

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ -	0.0000%	\$ -	0.0000%	-	0.0000%	0.0000%
PSCo	12	999232	12,763,994	39.5339%	4,003,312	37.6117%	2,745	29.8564%	35.6674%
SPS	13	999233	3,649,754	11.3044%	1,533,264	14.4052%	1,283	13.9548%	13.2215%
WGI	43	813099	1,208	0.0037%	191	0.0018%	-	0.0000%	0.0018%
1480 Welton	29	999011	12,360	0.0383%	4,441	0.0417%	-	0.0000%	0.0267%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999230	14,022,110	43.4307%	4,365,948	41.0187%	4,567	49.6737%	44.7076%
NSP-WI	11	999231	1,823,501	5.6479%	736,639	6.9208%	599	6.5151%	6.3613%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725	4,747	0.0147%	-	0.0000%	-	0.0000%	0.0049%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109	8,500	0.0263%	-	0.0000%	-	0.0000%	0.0088%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,286,174	100.0000%	\$ 10,643,795	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Accounting & Reporting
Corporate Governance
Workorder No. 121

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	999232	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	999233	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	999230	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	999231	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investments	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:**Eff. Date**

Updated Statistics

4/1/2013

Accounting - Op Co's

Workorder No. 123

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999232	\$ 12,763,994	39.5668%	\$ 4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	999233	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999230	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	999231	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Accounting
PSCo and SPS
Workorder No. 124**

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999232	\$ 12,763,994	77.7640%	\$ 4,003,312	72.3066%	2,745	68.1480%	72.7395%
SPS	13	999233	3,649,754	22.2360%	1,533,264	27.6934%	1,283	31.8520%	27.2605%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999230		0.0000%		0.0000%		0.0000%	0.0000%
NSP-WI	11	999231		0.0000%		0.0000%		0.0000%	0.0000%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 16,413,748	100.0000%	\$ 5,536,576	100.0000%	4,028	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Accounting
OPCos (Electric)
Workorder No. 127**

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999915	\$ 12,763,994	39.5668%	\$ 4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	999004	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999911	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	999913	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Proprietary Trading by JOA
NSPM, PSCo & SPS
Workorder No. 128**

Legal Entity	JDE Company	JDE Bus Unit	Allocation Percents
Xcel Energy	23	999101	0.0000%
PSCo	12	341016	30.1164%
SPS	13	351016	27.3128%
WGI	43	813099	0.0000%
1480 Welton	29	999011	0.0000%
NCE Communications	37	470000	0.0000%
Xcel Energy WYCO Inc.	38	813499	0.0000%
NSP-MN	10	331016	42.5708%
NSP-WI	11	332016	0.0000%
Eloigne	15	698923	0.0000%
Reddy Kilowatt	17	498725	0.0000%
United Power & Land	19	698926	0.0000%
Chippewa Flambeau	57	640325	0.0000%
Clearwater	58	640276	0.0000%
NSP Lands	59	640290	0.0000%
PSR Investments	41	699109	0.0000%
Xcel Energy Performance Contracting	51	498715	0.0000%
Total			100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Generation and Proprietary Trading
OPCos
Workorder No. 129**

Legal Entity	JDE Company	JDE Bus Unit	Allocation Percents
Xcel Energy	23	999101	0.0000%
PSCo	12	341017	25.8531%
PSCo	12	341018	14.7837%
PSCo	12	341016	9.4226%
SPS	13	351017	8.1173%
SPS	13	351018	5.5904%
SPS	13	351016	8.5455%
WGI	43	813099	0.0000%
1480 Welton	29	999011	0.0000%
NCE Communications	37	470000	0.0000%
Xcel Energy WYCO Inc.	38	813499	0.0000%
NSP-MN	10	331017	6.8018%
NSP-MN	10	331018	5.3823%
NSP-MN	10	331016	13.3193%
NSP-WI	11	332017	1.2192%
NSP-WI	11	332018	0.9648%
Eloigne	15	698923	0.0000%
Total			100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

(1) Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading hours are allocated based on the Joint Operating Agreement.

Audit Services - Non-Corporate Governance

Workorder No. 130

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999222	\$ 12,763,994	39.5339%	\$ 4,003,312	37.6117%	2,745	29.8564%	35.6674%
SPS	13	999223	3,649,754	11.3044%	1,533,264	14.4052%	1,283	13.9548%	13.2215%
WGI	43	813099	1,208	0.0037%	191	0.0018%	-	0.0000%	0.0018%
1480 Welton	29	999011	12,360	0.0383%	4,441	0.0417%	-	0.0000%	0.0267%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999220	14,022,110	43.4307%	4,365,948	41.0187%	4,567	49.6737%	44.7076%
NSP-WI	11	999221	1,823,501	5.6479%	736,639	6.9208%	599	6.5151%	6.3613%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725	4,747	0.0147%	-	0.0000%	-	0.0000%	0.0049%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109	8,500	0.0263%	-	0.0000%	-	0.0000%	0.0088%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,286,174	100.0000%	\$ 10,643,795	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Audit Services - Corporate Governance

Workorder No. 131

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	999222	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	999223	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	999220	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	999221	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investments	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Audit Services
OPCos
Workorder No. 132**

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999222	\$ 12,763,994	39.5668%	\$ 4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	999223	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999220	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	999221	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Audit Services
OPCos (Electric)
Workorder No. 133**

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999915	\$ 12,763,994	39.5668%	\$ 4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	999004	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999911	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	999913	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Audit Services
OPCos (Gas)
Workorder No. 134**

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999916	\$ 12,763,994	44.6144%	\$ 4,003,312	43.9639%	2,745	34.6985%	41.0923%
SPS	13	999223		0.0000%		0.0000%		0.0000%	0.0000%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999912	14,022,110	49.0119%	4,365,948	47.9464%	4,567	57.7297%	51.5626%
NSP-WI	11	999914	1,823,501	6.3737%	736,639	8.0897%	599	7.5717%	7.3451%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 28,609,605	100.0000%	\$ 9,105,899	100.0000%	7,911	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Capital Asset Accounting

Workorder No. 135

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999232	\$ 12,763,994	39.1130%	\$ 4,003,312	37.5495%	2,745	29.8564%	35.5063%
SPS	13	999233	3,649,754	11.1840%	1,533,264	14.3814%	1,283	13.9548%	13.1734%
WGI	43	813099	1,208	0.0037%	191	0.0018%	-	0.0000%	0.0018%
1480 Welton	29	999011	12,360	0.0379%	4,441	0.0417%	-	0.0000%	0.0265%
NCE Communications	37	470000	9,422	0.0289%	846	0.0079%	-	0.0000%	0.0123%
Xcel Energy WYCO Inc.	38	813499	186,983	0.5730%	-	0.0000%	-	0.0000%	0.1910%
NSP-MN	10	999230	14,022,110	42.9683%	4,365,948	40.9509%	4,567	49.6737%	44.5310%
NSP-WI	11	999231	1,823,501	5.5878%	736,639	6.9094%	599	6.5151%	6.3374%
Eloigne	15	698923	157,219	0.4818%	16,506	0.1548%	-	0.0000%	0.2122%
Reddy Kilowatt	17	498725	4,747	0.0145%	-	0.0000%	-	0.0000%	0.0048%
United Power & Land	19	698926	1,279	0.0039%	16	0.0002%	-	0.0000%	0.0014%
Chippewa Flambeau	57	640325	1,071	0.0033%	259	0.0024%	-	0.0000%	0.0019%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,633,648	100.0000%	\$ 10,661,422	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Finance & Treasury - Non-Corporate Governance

Workorder No. 140

Legal Entity	JDE Company	JDE Bus Unit	Assets		Revenue		No. of Employees		Allocation Percents
			\$000's	%	\$000's	%		%	
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999272	\$ 12,763,994	39.5339%	\$ 4,003,312	37.6117%	2,745	29.8564%	35.6674%
SPS	13	999273	3,649,754	11.3044%	1,533,264	14.4052%	1,283	13.9548%	13.2215%
WGI	43	813099	1,208	0.0037%	191	0.0018%	-	0.0000%	0.0018%
1480 Welton	29	999011	12,360	0.0383%	4,441	0.0417%	-	0.0000%	0.0267%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999270	14,022,110	43.4307%	4,365,948	41.0187%	4,567	49.6737%	44.7076%
NSP-WI	11	999271	1,823,501	5.6479%	736,639	6.9208%	599	6.5151%	6.3613%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725	4,747	0.0147%	-	0.0000%	-	0.0000%	0.0049%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109	8,500	0.0263%	-	0.0000%	-	0.0000%	0.0088%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,286,174	100.0000%	\$ 10,643,795	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Finance & Treasury - Corporate Governance

Workorder No. 141

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	999272	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	999273	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	999270	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	999271	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investments	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Risk Management - Non-Corporate Governance

Workorder No. 142

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999252	\$ 12,763,994	39.5339%	\$ 4,003,312	37.6117%	2,745	29.8564%	35.6674%
SPS	13	999253	3,649,754	11.3044%	1,533,264	14.4052%	1,283	13.9548%	13.2215%
WGI	43	813099	1,208	0.0037%	191	0.0018%	-	0.0000%	0.0018%
1480 Welton	29	999011	12,360	0.0383%	4,441	0.0417%	-	0.0000%	0.0267%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999250	14,022,110	43.4307%	4,365,948	41.0187%	4,567	49.6737%	44.7076%
NSP-WI	11	999251	1,823,501	5.6479%	736,639	6.9208%	599	6.5151%	6.3613%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725	4,747	0.0147%	-	0.0000%	-	0.0000%	0.0049%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109	8,500	0.0263%	-	0.0000%	-	0.0000%	0.0088%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,286,174	100.0000%	\$ 10,643,795	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Risk Management - Corporate Governance

Workorder No. 143

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	999252	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	999253	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	999250	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	999251	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investments	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Proprietary Trading by JOA
NSPM, PSCo & SPS FERC 557
Workorder No. 144**

Legal Entity	JDE Company	JDE Bus Unit	Allocation Percents
Xcel Energy	23	999101	0.0000%
PSCo	12	341041	30.1164%
SPS	13	351041	27.3128%
WGI	43	813099	0.0000%
1480 Welton	29	999011	0.0000%
NCE Communications	37	470000	0.0000%
Xcel Energy WYCO Inc.	38	813499	0.0000%
NSP-MN	10	331041	42.5708%
NSP-WI	11	999251	0.0000%
Eloigne	15	698923	0.0000%
Reddy Kilowatt	17	498725	0.0000%
United Power & Land	19	698926	0.0000%
Chippewa Flambeau	57	640325	0.0000%
Clearwater	58	640276	0.0000%
NSP Lands	59	640290	0.0000%
PSR Investments	41	699109	0.0000%
Xcel Energy Performance Contracting	51	498715	0.0000%
Total			100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Proprietary and Generation Trading by JOA
OPCos FERC 557
Workorder No. 145**

Legal Entity	JDE Company	JDE Bus Unit	Allocation Percents
Xcel Energy	23	999101	0.0000%
PSCo	12	341040	25.8530%
PSCo	12	341048	14.7838%
PSCo	12	341041	9.4226%
SPS	13	351040	8.1173%
SPS	13	351048	5.5904%
SPS	13	351041	8.5455%
WGI	43	813099	0.0000%
1480 Welton	29	999011	0.0000%
NCE Communications	37	470000	0.0000%
Xcel Energy WYCO Inc.	38	813499	0.0000%
NSP-MN	10	331040	8.0210%
NSP-MN	10	331048	6.3471%
NSP-MN	10	331041	13.3193%
NSP-WI	11	999251	0.0000%
Eloigne	15	698923	0.0000%
Reddy Kilowatt	17	498725	0.0000%
Total			100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

(1) Based on labor hour allocation by Commercial Operations front office trading activities, generation (purchase and sales) and proprietary, with the proprietary allocation to NSPM, PSCo & SPS. Proprietary trading hours are allocated based on the Joint Operating Agreement.

**Risk Management
OPCos
Workorder No. 146**

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999252	\$ 12,763,994	39.5668%	\$ 4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	999253	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999250	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	999251	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Corporate Strategy & Bus Devel
Non-Corporate Governance
Workorder No. 160

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999282	\$ 12,763,994	39.5339%	\$ 4,003,312	37.6117%	2,745	29.8564%	35.6674%
SPS	13	999283	3,649,754	11.3044%	1,533,264	14.4052%	1,283	13.9548%	13.2215%
WGI	43	813099	1,208	0.0037%	191	0.0018%	-	0.0000%	0.0018%
1480 Welton	29	999011	12,360	0.0383%	4,441	0.0417%	-	0.0000%	0.0267%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999280	14,022,110	43.4307%	4,365,948	41.0187%	4,567	49.6737%	44.7076%
NSP-WI	11	999281	1,823,501	5.6479%	736,639	6.9208%	599	6.5151%	6.3613%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725	4,747	0.0147%	-	0.0000%	-	0.0000%	0.0049%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109	8,500	0.0263%	-	0.0000%	-	0.0000%	0.0088%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,286,174	100.0000%	\$ 10,643,795	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:**Eff. Date**

Updated Statistics

4/1/2013

Corporate Strategy & Bus Devel
Corporate Governance
Workorder No. 161

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	999282	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	999283	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	999280	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	999281	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investments	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Legal - Non-Corporate Governance

Workorder No. 170

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999302	\$ 12,763,994	39.5339%	\$ 4,003,312	37.6117%	2,745	29.8564%	35.6674%
SPS	13	999303	3,649,754	11.3044%	1,533,264	14.4052%	1,283	13.9548%	13.2215%
WGI	43	813099	1,208	0.0037%	191	0.0018%	-	0.0000%	0.0018%
1480 Welton	29	999011	12,360	0.0383%	4,441	0.0417%	-	0.0000%	0.0267%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999300	14,022,110	43.4307%	4,365,948	41.0187%	4,567	49.6737%	44.7076%
NSP-WI	11	999301	1,823,501	5.6479%	736,639	6.9208%	599	6.5151%	6.3613%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725	4,747	0.0147%	-	0.0000%	-	0.0000%	0.0049%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109	8,500	0.0263%	-	0.0000%	-	0.0000%	0.0088%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,286,174	100.0000%	\$ 10,643,795	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Legal - Corporate Governance

Workorder No. 171

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	999302	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	999303	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	999300	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	999301	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investments	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Legal
OPCos
Workorder No. 174**

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999302	\$ 12,763,994	39.5668%	\$ 4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	999303	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999300	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	999301	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Communications - Corporate Governance

Workorder No. 180

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	999352	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	999353	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	999350	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	999351	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investments	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Employee Communications

Workorder No. 181

Legal Entity	JDE Company	JDE Bus Unit	No. of Employees	Allocation Percents
Xcel Energy	23	999101	11	0.1195%
PSCo	12	999362	2,745	29.8207%
SPS	13	999363	1,283	13.9381%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	999360	4,567	49.6144%
NSP-WI	11	999361	599	6.5073%
Eloigne	15	698923	0	0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			9,205	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Xcel Foundation

Workorder No. 182

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.3338%	\$ 624,999	5.5481%	11	0.1195%	10.3338%
PSCo	12	500017	12,763,994	29.3643%	4,003,312	35.5376%	2,745	29.8207%	31.5742%
SPS	13	500016	3,649,754	8.3965%	1,533,264	13.6109%	1,283	13.9381%	11.9818%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000	9,422	0.0217%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4302%	-	0.0000%	-	0.0000%	0.1434%
NSP-MN	10	500019	14,022,110	32.2586%	4,365,948	38.7567%	4,567	49.6143%	40.2099%
NSP-WI	11	500018	1,823,501	4.1951%	736,639	6.5392%	599	6.5073%	5.7472%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 43,467,800	100.0000%	\$ 11,265,008	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Branding

Workorder No. 184

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.3338%	\$ 624,999	5.5481%	11	0.1195%	10.3338%
PSCo	12	999352	12,763,994	29.3643%	4,003,312	35.5376%	2,745	29.8207%	31.5742%
SPS	13	999353	3,649,754	8.3965%	1,533,264	13.6109%	1,283	13.9381%	11.9818%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000	9,422	0.0217%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4302%	-	0.0000%	-	0.0000%	0.1434%
NSP-MN	10	999350	14,022,110	32.2586%	4,365,948	38.7567%	4,567	49.6143%	40.2099%
NSP-WI	11	999351	1,823,501	4.1951%	736,639	6.5392%	599	6.5073%	5.7472%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 43,467,800	100.0000%	\$ 11,265,008	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Customer Safety Adv/Info Costs

Workorder No. 185

Legal Entity	JDE Company	JDE Bus Unit	No of Customers Excluding Wholesale	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	500837	2,699,708	50.6560%
SPS	13	500838	378,204	7.0964%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	500819	1,893,456	35.5279%
NSP-WI	11	500827	358,126	6.7197%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			5,329,494	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

HR - Corporate Governance

Workorder No. 189

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	999372	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	999373	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	999370	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	999371	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investments	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Human Resources
(Diversity/Safety/Emp Relations)
Workorder No. 190**

Legal Entity	JDE Company	JDE Bus Unit	No. of Employees	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	999372	2,745	29.8564%
SPS	13	999373	1,283	13.9548%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	999370	4,567	49.6737%
NSP-WI	11	999371	599	6.5151%
Eloigne	15	698923	0	0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			9,194	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Human Resources
Op Co's
Workorder No. 197**

Legal Entity	JDE Company	JDE Bus Unit	No. of Employees	Allocation Percents
Xcel Energy	23	999101	2,745	0.0000%
PSCo	12	999372		29.8564%
SPS	13	999373	1,283	13.9548%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	999370	4,567	49.6737%
NSP-WI	11	999371	599	6.5151%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			9,194	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Payroll

Workorder No. 198

Legal Entity	JDE Company	JDE Bus Unit	No. of Employees	Allocation Percents
Xcel Energy	23	999101	11	0.1195%
PSCo	12	999242	2,745	29.8207%
SPS	13	999243	1,283	13.9381%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	999240	4,567	49.6144%
NSP-WI	11	999241	599	6.5073%
Eloigne	15	698923	0	0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			9,205	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Human Resources
(Recruitment, Selection & Workforce Planning)
Workorder No. 199**

Legal Entity	JDE Company	JDE Bus Unit	No. of Employees	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	999372	2,745	29.8564%
SPS	13	999373	1,283	13.9548%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	999370	4,567	49.6737%
NSP-WI	11	999371	599	6.5151%
Eloigne	15	698923	0	0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			9,194	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Customer Service IT FERC 903

Workorder No. 403

Legal Entity	JDE Company	JDE Bus Unit	No of Customers Excluding Wholesale	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	435211	2,699,708	50.6560%
SPS	13	435212	378,204	7.0964%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	435213	1,893,456	35.5279%
NSP-WI	11	435214	358,126	6.7197%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			5,329,494	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Customer Service IT FERC 903 - South

Workorder No. 404

Legal Entity	JDE Company	JDE Bus Unit	No of Customers Excluding Wholesale	Allocation Percents
Xcel Energy	23	999101	2,699,708 378,204	0.0000%
PSCo	12	435211		87.7123%
SPS	13	435212		12.2877%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	498819		0.0000%
NSP-WI	11	498820		0.0000%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715	0.0000%	
Total			3,077,912	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

**Federal Lobbying
(FERC 42640)
Workorder No. 409**

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	995800	\$ 11,012,036	25.4488%	\$ 624,999	5.5486%	11	0.1195%	10.3723%
PSCo	12	995000	12,763,994	29.4975%	4,003,312	35.5403%	2,745	29.8207%	31.6195%
SPS	13	995300	3,649,754	8.4346%	1,533,264	13.6119%	1,283	13.9381%	11.9948%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	995100	14,022,110	32.4050%	4,365,948	38.7596%	4,567	49.6143%	40.2597%
NSP-WI	11	995200	1,823,501	4.2141%	736,639	6.5397%	599	6.5073%	5.7537%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 43,271,395	100.0000%	\$ 11,264,162	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Government Affairs

Workorder No. 410

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101	\$ 11,012,036	25.4488%	\$ 624,999	5.5486%	11	0.1195%	10.3723%
PSCo	12	999312	12,763,994	29.4975%	4,003,312	35.5403%	2,745	29.8207%	31.6195%
SPS	13	999313	3,649,754	8.4346%	1,533,264	13.6119%	1,283	13.9381%	11.9948%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999310	14,022,110	32.4050%	4,365,948	38.7596%	4,567	49.6143%	40.2597%
NSP-WI	11	999311	1,823,501	4.2141%	736,639	6.5397%	599	6.5073%	5.7537%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 43,271,395	100.0000%	\$ 11,264,162	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Marketing & Sales

Workorder No. 412

Legal Entity	JDE Company	JDE Bus Unit	Total Revenue \$000's	Allocation Percents
Xcel Energy	23	999101	\$ 4,003,312	0.0000%
PSCo	12	498703		37.6281%
SPS	13	498704	1,533,264	14.4115%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	498719	4,365,948	41.0366%
NSP-WI	11	498720	736,639	6.9238%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			\$ 10,639,163	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Payment & Reporting

Workorder No. 413

Legal Entity	JDE Company	JDE Bus Unit	Invoice Transactions	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	999412	196,078	45.8473%
SPS	13	999413	48,142	11.2567%
WGI	43	813099	3	0.0007%
1480 Welton	29	999011	0	0.0000%
NCE Communications	37	470000	6	0.0014%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	999410	156,706	36.6413%
NSP-WI	11	999411	26,738	6.2519%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109	3	0.0007%
Xcel Energy Performance Contracting	51	498715	0	0.0000%
Total			427,676	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Energy Supply A&G FERC 921

Workorder No. 414

Legal Entity	JDE Company	JDE Bus Unit	MWH Generation 000's	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	200307	\$ 23,586,898	37.5017%
SPS	13	200407		19,940,684
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	200107	18,432,970	29.3073%
NSP-WI	11	200207		935,030
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			\$ 62,895,582	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Energy Markets - Fuel

Workorder No. 415

Legal Entity	JDE Company	JDE Bus Unit	MWH Generation 000's	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	341010	\$ 23,586,898	37.5017%
SPS	13	351010		19,940,684
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	331010	18,432,970	29.3073%
NSP-WI	11	332010		935,030
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			\$ 62,895,582	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Supply Chain

Workorder No. 416

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	999412	\$ 12,763,994	39.5668%	\$ 4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	999413	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	999410	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	999411	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Rates & Regulation

Workorder No. 417

Legal Entity	JDE Company	JDE Bus Unit	Total Revenue \$000's	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	999322	\$ 4,003,312	37.6274%
SPS	13	999323	1,533,264	14.4113%
WGI	43	813099	191	0.0018%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	999320	4,365,948	41.0358%
NSP-WI	11	999321	736,639	6.9237%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			\$ 10,639,354	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Rates - Electric only

Workorder No. 418

Legal Entity	JDE Company	JDE Bus Unit	Total Revenue \$000's	Allocation Percents
Xcel Energy	23	999101	\$ 4,003,312	0.0000%
PSCo	12	629341		37.6281%
SPS	13	999323	1,533,264	14.4115%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	629001	4,365,948	41.0366%
NSP-WI	11	629221	736,639	6.9238%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			\$ 10,639,163	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

C&FO Construction, Operations & Maintenance
Workorder No. 423

Legal Entity	JDE Company	JDE Bus Unit	Total Delivery Gross Plant \$000's	Allocation Percents	
Xcel Energy	23	999101	\$ 7,675,398 2,191,713	0.0000%	
PSCo	12	803599		43.5737%	
SPS	13	807599		12.4425%	
WGI	43	813099		0.0000%	
1480 Welton	29	999011		0.0000%	
NCE Communications	37	470000		0.0000%	
Xcel Energy WYCO Inc.	38	813499		0.0000%	
NSP-MN	10	801599		6,281,088	35.6581%
NSP-WI	11	805599		1,466,551	8.3257%
Eloigne	15	698923		0.0000%	
Reddy Kilowatt	17	498725		0.0000%	
United Power & Land	19	698926		0.0000%	
Chippewa Flambeau	57	640325		0.0000%	
Clearwater	58	640276		0.0000%	
NSP Lands	59	640290		0.0000%	
PSR Investments	41	699109	0.0000%		
Xcel Energy Performance Contracting	51	498715	0.0000%		
Total			\$ 17,614,750	100.0000%	

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Energy Markets - Regulated Trading

Workorder No. 429

Legal Entity	JDE Company	JDE Bus Unit	MWH Hours Sold 000's	Allocation Percents	
Xcel Energy	23	999101	32,274,537 27,813,895	0.0000%	
PSCo	12	341015		31.0320%	
SPS	13	351010		26.7431%	
WGI	43	813099		0.0000%	
1480 Welton	29	999011		0.0000%	
NCE Communications	37	470000		0.0000%	
Xcel Energy WYCO Inc.	38	813499		0.0000%	
NSP-MN	10	331015		37,045,940	35.6197%
NSP-WI	11	332015		6,869,707	6.6052%
Eloigne	15	698923		0.0000%	
Reddy Kilowatt	17	498725		0.0000%	
United Power & Land	19	698926		0.0000%	
Chippewa Flambeau	57	640325		0.0000%	
Clearwater	58	640276		0.0000%	
NSP Nuclear	56	272100	0.0000%		
PSR Investments	41	699109	0.0000%		
Xcel Energy Performance Contracting	51	498715	0.0000%		
Total			\$ 104,004,079	100.0000%	

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Energy Supply Asset Management

Workorder No. 430

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	200307	\$ 12,763,994	39.5668%	\$ 4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	200407	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	200107	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	200207	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Energy Markets - Business Services

Workorder No. 431

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	341010	\$ 12,763,994	39.5668%	\$ 4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	351010	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	331010	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	332010	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Customer Care - (903)

Workorder No. 435

Legal Entity	JDE Company	JDE Bus Unit	No of Customers Excluding Wholesale	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	433111	2,699,708	50.6560%
SPS	13	433212	378,204	7.0964%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	433313	1,893,456	35.5279%
NSP-WI	11	433414	358,126	6.7197%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			5,329,494	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Customer Care - (902)

Workorder No. 436

Legal Entity	JDE Company	JDE Bus Unit	No of Customers	Allocation Percents	
Xcel Energy	23	999101	2,699,731 378,235	0.0000%	
PSCo	12	434011		50.6557%	
SPS	13	434012		7.0969%	
WGI	43	813099		0.0000%	
1480 Welton	29	999011		0.0000%	
NCE Communications	37	470000	1,893,471 358,135	0.0000%	
Xcel Energy WYCO Inc.	38	813499		0.0000%	
NSP-MN	10	434013		35.5276%	
NSP-WI	11	434014		6.7198%	
Eloigne	15	698923		0.0000%	
Reddy Kilowatt	17	498725		0.0000%	
United Power & Land	19	698926		0.0000%	
Chippewa Flambeau	57	640325		0.0000%	
Clearwater	58	640276		0.0000%	
NSP Lands	59	640290		0.0000%	
PSR Investments	41	699109		0.0000%	
Xcel Energy Performance Contracting	51	498715		0.0000%	
Total				5,329,572	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Customer Care - (901)

Workorder No. 437

Legal Entity	JDE Company	JDE Bus Unit	No of Customers Excluding Wholesale	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	430011	2,699,708	50.6560%
SPS	13	430012	378,204	7.0964%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	430013	1,893,456	35.5279%
NSP-WI	11	430014	358,126	6.7197%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			5,329,494	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Customer Care South - (903)

Workorder No. 438

Legal Entity	JDE Company	JDE Bus Unit	No of Customers Excluding Wholesale	Allocation Percents
Xcel Energy	23	999101	2,699,708 378,204	0.0000%
PSCo	12	433111		87.7123%
SPS	13	433212		12.2877%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	433313		0.0000%
NSP-WI	11	433414		0.0000%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715	0.0000%	
Total			3,077,912	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Utilities Group A&G FERC 921

Workorder No. 440

Legal Entity	JDE Company	JDE Bus Unit	Total Elec Trans \$000's	%	Total Elec Dist \$000's	%	Total Gas Trans \$000's	%	Total Gas Dist \$000's	%	Combined \$000's	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
PSCo	12	803599	1,629,545	29.2088%	\$ 3,771,256	43.6932%	\$ 500,360	87.1973%	\$ 1,774,237	62.6770%	7,675,398	43.5737%
SPS	13	807599	1,264,776	22.6705%	926,936	10.7394%		0.0000%		0.0000%	2,191,713	12.4425%
WGI	43	813099		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
NSP-MN	10	801599	2,119,572	37.9923%	3,233,192	37.4593%	73,465	12.8027%	854,859	30.1989%	6,281,088	35.6581%
NSP-WI	11	805599	565,053	10.1283%	699,829	8.1081%		0.0000%	201,669	7.1242%	1,466,551	8.3257%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
PSR Investments	41	699109		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Total			\$ 5,578,947	100.0000%	\$ 8,631,213	100.0000%	\$ 573,825	100.0000%	\$ 2,830,764	100.0000%	\$ 17,614,750	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Distribution Electric FERC 580
Electric Operating Distribution Expense - Supervision and Engineering
Workorder No. 441

Legal Entity	JDE Company	JDE Bus Unit	Total Elec Dist \$000's	Allocation Percents	
Xcel Energy	23	999101	\$ 3,771,256 926,936	0.0000%	
PSCo	12	801266		43.6933%	
SPS	13	801366		10.7394%	
WGI	43	813099		0.0000%	
1480 Welton	29	999011		0.0000%	
NCE Communications	37	470000		0.0000%	
Xcel Energy WYCO Inc.	38	813499		0.0000%	
NSP-MN	10	801066		3,233,192 699,829	37.4592%
NSP-WI	11	801166			8.1081%
Eloigne	15	698923			0.0000%
Reddy Kilowatt	17	498725	0.0000%		
United Power & Land	19	698926	0.0000%		
Chippewa Flambeau	57	640325	0.0000%		
Clearwater	58	640276	0.0000%		
NSP Lands	59	640290	0.0000%		
PSR Investments	41	699109	0.0000%		
Xcel Energy Performance Contracting	51	498715	0.0000%		
Total			\$ 8,631,213	100.0000%	

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Transmission Electric FERC 560
Electric Operating Transmission Expense - Supervision and Engineering
Workorder No. 442

Legal Entity	JDE Company	JDE Bus Unit	Total Elec Trans \$000's	Allocation Percents
Xcel Energy	23	999101	\$ 1,629,545	0.0000%
PSCo	12	801252		29.2088%
SPS	13	801352	1,264,776	22.6705%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	801052	2,119,572	37.9924%
NSP-WI	11	801152	565,053	10.1283%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			\$ 5,578,947	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Distribution Gas FERC 870 (E&S)
Gas Operations Distribution Expense - Supervision and Engineering
Workorder No. 443

Legal Entity	JDE Company	JDE Bus Unit	Total Gas Dist \$000's	Allocation Percents	
Xcel Energy	23	999101	\$ 1,774,237	0.0000%	
PSCo	12	803884		62.6770%	
WGI	43	813099		0.0000%	
1480 Welton	29	999011		0.0000%	
NCE Communications	37	470000		0.0000%	
Xcel Energy WYCO Inc.	38	813499		0.0000%	
NSP-MN	10	801884		854,859	30.1988%
NSP-WI	11	805884		201,669	7.1242%
Eloigne	15	698923		0.0000%	
Reddy Kilowatt	17	498725		0.0000%	
United Power & Land	19	698926		0.0000%	
Chippewa Flambeau	57	640325		0.0000%	
Clearwater	58	640276		0.0000%	
NSP Lands	59	640290		0.0000%	
PSR Investments	41	699109	0.0000%		
Xcel Energy Performance Contracting	51	498715	0.0000%		
Total			\$ 2,830,764	100.0000%	

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Transmission Gas FERC 850
Gas Operating Transmission Expense - Supervision and Engineering
Workorder No. 444

Legal Entity	JDE Company	JDE Bus Unit	Total Gas Trans \$000's	Allocation Percents	
Xcel Energy	23	999101	\$ 500,360	0.0000%	
PSCo	12	801270		87.1973%	
WGI	43	813099		0.0000%	
1480 Welton	29	999011		0.0000%	
NCE Communications	37	470000		0.0000%	
Xcel Energy WYCO Inc.	38	813499		0.0000%	
NSP-MN	10	801070		73,465	12.8027%
NSP-WI	11	801135		0.0000%	
Eloigne	15	698923		0.0000%	
Reddy Kilowatt	17	498725		0.0000%	
United Power & Land	19	698926	0.0000%		
Chippewa Flambeau	57	640325	0.0000%		
Clearwater	58	640276	0.0000%		
NSP Lands	59	640290	0.0000%		
PSR Investments	41	699109	0.0000%		
Xcel Energy Performance Contracting	51	498715	0.0000%		
Total			\$ 573,825	100.0000%	

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Distribution Gas FERC 880 (Misc)
Gas Operating Distribution Expense - Miscellaneous Distribution Expense
Workorder No. 445

Legal Entity	JDE Company	JDE Bus Unit	Total Gas Dist \$000's	Allocation Percents
Xcel Energy	23	999101	1,774,237	0.0000%
PSCo	12	801230		62.6771%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	801030	854,859	30.1987%
NSP-WI	11	801130	201,669	7.1242%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			\$ 2,830,764	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

CC Low Income Assistance - (908)

Workorder No. 446

Legal Entity	JDE Company	JDE Bus Unit	No. of Residential Customers	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	432111	2,385,746	50.9392%
SPS	13	432112	297,769	6.3578%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	432113	1,693,651	36.1619%
NSP-WI	11	432114	306,353	6.5411%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			4,683,519	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Customer Billing FERC 903

Workorder No. 447

Legal Entity	JDE Company	JDE Bus Unit	No of Customer Bills	Allocation Percents
Xcel Energy	23	999101	1,586,416 318,359	0.0000%
PSCo	12	498603		44.1365%
SPS	13	498604		8.8572%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	498619	1,437,485 252,078	39.9931%
NSP-WI	11	498620		7.0132%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			3,594,338	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Transmission Electric FERC 561.5
Electric Transmission Expense - Reliability Planning and Standards Development
Workorder No. 451

Legal Entity	JDE Company	JDE Bus Unit	Utility	Total Elec Trans \$000's	Allocation Percents
Xcel Energy	23	999101			0.0000%
PSCo	12	889285	Electric	\$ 1,629,545	29.2088%
SPS	13	889385	Electric	1,264,776	22.6705%
WGI	43	813099			0.0000%
1480 Welton	29	999011			0.0000%
NCE Communications	37	470000			0.0000%
Xcel Energy WYCO Inc.	38	813499			0.0000%
NSP-MN	10	889085	Electric	2,119,572	37.9924%
NSP-WI	11	889185	Electric	565,053	10.1283%
Eloigne	15	698923			0.0000%
Reddy Kilowatt	17	498725			0.0000%
United Power & Land	19	698926			0.0000%
Chippewa Flambeau	57	640325			0.0000%
Clearwater	58	640276			0.0000%
NSP Lands	59	640290			0.0000%
PSR Investments	41	699109			0.0000%
Xcel Energy Performance Contracting	51	498715			0.0000%
Total				\$ 5,578,947	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

ES Operations Performance Misc Expense
Op Co's
Workorder No. 455

Legal Entity	JDE Company	JDE Bus Unit	Utility	ES MWH Gen Unit Type	Allocation Percents	
Xcel Energy	23	999101				
PSCo - Other Gen	12	240026	Electric	\$ 6,043,988	9.6096%	37.5018%
PSCo - Steam Gen	12	240004	Electric	17,208,254	27.3601%	
PSCo - Hydro Gen	12	240016	Electric	334,656	0.5321%	
SPS - Other Gen	13	240047	Electric	291,415	0.4633%	31.7044%
SPS - Steam Gen	13	240036	Electric	19,649,268	31.2411%	
WGI	43	813099				
1480 Welton	29	999011				
NCE Communications	37	470000				
Xcel Energy WYCO Inc.	38	813499				
NSP-MN - Other Gen	10	240079	Electric	5,326,685	8.4691%	29.3072%
NSP-MN - Steam Gen	10	240057	Electric	13,058,972	20.7629%	
NSP-MN - Hydro Gen	10	240069	Electric	47,312	0.0752%	
NSP-WI - Other Gen	11	240111	Electric	77,997	0.1240%	1.4866%
NSP-WI - Steam Gen	11	240089	Electric	259,311	0.4123%	
NSP-WI - Hydro Gen	11	240101	Electric	597,722	0.9503%	
Total				\$ 62,895,580	100.0000%	

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

ES Operations Management
Op Co's
Workorder No. 458

Legal Entity	JDE Company	JDE Bus Unit	Utility	ES MWH Gen Unit Type	Allocation Percents	
Xcel Energy	23	999101				
PSCo - Other Gen	12	240023	Electric	6,043,988	9.6096%	37.5018%
PSCo - Steam Gen	12	240000	Electric	17,208,254	27.3601%	
PSCo - Hydro Gen	12	240012	Electric	334,656	0.5321%	
SPS - Other Gen	13	240044	Electric	291,415	0.4633%	31.7044%
SPS - Steam Gen	13	240032	Electric	19,649,268	31.2411%	
WGI	43	813099				
1480 Welton	29	999011				
NCE Communications	37	470000				
Xcel Energy WYCO Inc.	38	813499				
NSP-MN - Other Gen	10	240076	Electric	5,326,685	8.4691%	29.3072%
NSP-MN - Steam Gen	10	240053	Electric	13,058,972	20.7629%	
NSP-MN - Hydro Gen	10	240065	Electric	47,312	0.0752%	
NSP-WI - Other Gen	11	240108	Electric	77,997	0.1240%	1.4866%
NSP-WI - Steam Gen	11	240085	Electric	259,311	0.4123%	
NSP-WI - Hydro Gen	11	240097	Electric	597,722	0.9503%	
Total				62,895,580	100.0000%	

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

ES Environmental Policy & Services
Op Co's
Workorder No. 464

Legal Entity	JDE Company	JDE Bus Unit	Utility	Total Elec Prod \$000's	%	Total Elec Trans \$000's	%	Total Elec Dist \$000's	%	Total Gas Trans \$000's	%	Total Gas Dist \$000's	%	Combined \$000's	Allocation Percents
Xcel Energy	23	999101			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
PSCo	12	341010	Common	\$ 4,425,572	33.2967%	\$ 1,629,545	29.2088%	\$ 3,771,256	43.6932%	\$ 500,360	87.1973%	\$ 1,774,237	62.6770%	12,100,970	39.1540%
SPS	13	200407	Electric	1,852,434	13.9372%	1,264,776	22.6705%	926,936	10.7394%		0.0000%		0.0000%	4,044,146	13.0853%
WGI	43	813099			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
1480 Welton	29	999011			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
NCE Communications	37	470000			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Xcel Energy WYCO Inc.	38	813499			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
NSP-MN	10	331010	Common	6,577,077	49.4840%	2,119,572	37.9923%	3,233,192	37.4593%	73,465	12.8027%	854,859	30.1989%	12,858,165	41.6041%
NSP-WI	11	332010	Common	436,227	3.2820%	565,053	10.1283%	699,829	8.1081%		0.0000%	201,669	7.1242%	1,902,778	6.1566%
Eloigne	15	698923			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Reddy Kilowatt	17	498725			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
United Power & Land	19	698926			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Chippewa Flambeau	57	640325			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Clearwater	58	640276			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
NSP Lands	59	640290			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
PSR Investments	41	699109			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Xcel Energy Performance Contracting	51	498715			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Total				\$ 13,291,310	100.0000%	\$ 5,578,947	100.0000%	\$ 8,631,213	100.0000%	\$ 573,825	100.0000%	\$ 2,830,764	100.0000%	\$ 30,906,059	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

ES Environmental Policy & Services
PSCo & SPS
Workorder No. 466

Legal Entity	JDE Company	JDE Bus Unit	Utility	Total Elec Prod \$000's	%	Total Elec Trans \$000's	%	Total Elec Dist \$000's	%	Total Gas Trans \$000's	%	Total Gas Dist \$000's	%	Combined \$000's	Allocation Percents
Xcel Energy	23	999101			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
PSCo	12	341010	Common	\$ 4,425,572	70.4933%	\$ 1,629,545	56.3015%	\$ 3,771,256	80.2704%	\$ 500,360	100.0000%	\$ 1,774,237	100.0000%	12,100,970	74.9513%
SPS	13	200407	Electric	1,852,434	29.5067%	1,264,776	43.6985%	926,936	19.7296%		0.0000%		0.0000%	4,044,146	25.0487%
WGI	43	813099			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
1480 Welton	29	999011			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
NCE Communications	37	470000			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Xcel Energy WYCO Inc.	38	813499			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
NSP-MN	10	331010	Common		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
NSP-WI	11	332010	Common		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Eloigne	15	698923			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Reddy Kilowatt	17	498725			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
United Power & Land	19	698926			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Chippewa Flambeau	57	640325			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Clearwater	58	640276			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
NSP Lands	59	640290			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
PSR Investments	41	699109			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Xcel Energy Performance Contracting	51	498715			0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Total				\$ 6,278,005		\$ 2,894,322	100.0000%	\$ 4,698,193	100.0000%	\$ 500,360	100.0000%	\$ 1,774,237	100.0000%	\$ 16,145,116	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Transmission Elec FERC 566 - Finance Busines Area

Workorder No. 468

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23			0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	801254	\$ 12,763,994	39.5668%	\$ 4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	801354	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43			0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29			0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37			0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38			0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	801054	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	801154	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15			0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17			0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19			0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57			0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58			0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59			0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41			0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51			0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Elec Distribution FERC 588 - Finance Busines Area

Workorder No. 469

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23			0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	801212	\$ 12,763,994	39.5668%	\$ 4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	801312	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43			0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29			0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37			0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38			0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	801012	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	801112	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15			0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17			0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19			0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57			0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58			0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59			0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41			0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51			0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Gas Distribution FERC 880 - Finance Busines Area

Workorder No. 470

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23			0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	801230	\$ 12,763,994	44.6144%	\$ 4,003,312	43.9639%	2,745	34.6985%	41.0923%
SPS	13			0.0000%		0.0000%		0.0000%	0.0000%
WGI	43			0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29			0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37			0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38			0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	801030	14,022,110	49.0119%	4,365,948	47.9464%	4,567	57.7297%	51.5626%
NSP-WI	11	801130	1,823,501	6.3737%	736,639	8.0897%	599	7.5717%	7.3451%
Eloigne	15			0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17			0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19			0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57			0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58			0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59			0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41			0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51			0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 28,609,605	100.0000%	\$ 9,105,899	100.0000%	7,911	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Elec Distribution FERC 588 - Finance Busines Area South

Workorder No. 472

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23			0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	801212	\$ 12,763,994	77.7640%	\$ 4,003,312	72.3066%	2,745	68.1480%	72.7395%
SPS	13	801312	3,649,754	22.2360%	1,533,264	27.6934%	1,283	31.8520%	27.2605%
WGI	43			0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29			0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37			0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38			0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	801012		0.0000%		0.0000%		0.0000%	0.0000%
NSP-WI	11	801112		0.0000%		0.0000%		0.0000%	0.0000%
Eloigne	15			0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17			0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19			0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57			0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58			0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59			0.0000%		0.0000%		0.0000%	0.0000%
PSR Investments	41			0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51			0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 16,413,748	100.0000%	\$ 5,536,576	100.0000%	4,028	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

CC Low Income Asst South FERC 908

Workorder No. 476

Legal Entity	JDE Company	JDE Bus Unit	No. of Low income Customers	Allocation Percents
Xcel Energy	23	999101	97,285 13,626	0.0000%
PSCo	12	432111		87.7145%
SPS	13	432112		12.2855%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	432113		0.0000%
NSP-WI	11	432114		0.0000%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investments	41	699109	0.0000%	
Xcel Energy Performance Contracting	51	498715	0.0000%	
Total			110,911	100.0000%

Allocation Changes:

Eff. Date

New Allocator

4/1/2013

Business Systems

Workorder No. 500

Legal Entity	JDE Company	JDE Bus Unit	No of Computers	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	500520	2,097	23.4669%
SPS	13	500523	977	10.9333%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	500521	5,245	58.6951%
NSP-WI	11	500522	617	6.9047%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			8,936	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

CRS (Customer Resource System)

Workorder No. 503

Legal Entity	JDE Company	JDE Bus Unit	No of Meters	%	No. of Contacts	%	Allocation Percents
Xcel Energy	23	999101	2,685,591	0.0000%	2,826,004	0.0000%	0.0000%
PSCo	12	435211		50.2425%		46.6147%	48.4286%
SPS	13	435212	368,348	6.8911%	797,651	13.1572%	10.0242%
WGI	43	813099		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%	0.0000%
NSP-MN	10	435213	1,926,463	36.0406%	2,048,013	33.7818%	34.9112%
NSP-WI	11	435214	364,857	6.8258%	390,801	6.4462%	6.6360%
Eloigne	15	698923		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%	0.0000%
PSR Investment	41	699109		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%	0.0000%
Total			5,345,259	100.0000%	6,062,469	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Maximo

Workorder No. 504

Legal Entity	JDE Company	JDE BU/WO	JDE BU/WO	User ID's	Average %	U5 %	Allocation Percents
PSCo	12	12003	211801	916	37.3420%	1.1765%	0.4393%
PSCo	12	12003	240016			3.2941%	1.2301%
PSCo	12	12003	240026			10.5882%	3.9538%
PSCo	12	12003	240004			83.0588%	31.0158%
PSCo	12	12003	211701			1.8824%	0.7029%
SPS	13	240036	240036	555	22.6254%	100.0000%	22.6254%
NSP-MN	10	12001	240069	825	33.6323%	0.2732%	0.0919%
NSP-MN	10	12001	272005			0.0000%	0.0000%
NSP-MN	10	12001	240079			14.3443%	4.8243%
NSP-MN	10	12001	240057			85.3825%	28.7161%
NSP-WI	11	12002	240101	157	6.4002%	39.5161%	2.5293%
NSP-WI	11	12002	240111			33.0645%	2.1162%
NSP-WI	11	12002	240089			27.4194%	1.7549%
Total				2,453	100.0000%		100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

JDE (J.D. Edwards)

Workorder No. 505

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	500524	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	500520	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	500523	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	500521	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	500522	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investment	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

GIS (Geographic Information System) Distribution

Workorder No. 506

Legal Entity	Utility Dist	JDE Company	JDE Bus Unit	Electric Dist Plant \$000's	%	Gas Dist Plant \$000's	%	Allocation Percents
Xcel Energy		23	999101	3,771,256	0.0000%	1,774,237	0.0000%	0.0000%
PSCo	Electric Dist	12	801212		43.6932%		0.0000%	21.8466%
PSCo	Gas Dist	12	801230	926,936	0.0000%	1,774,237	62.6770%	31.3385%
SPS		13	801312		10.7394%		0.0000%	5.3697%
WGI		43	813099	3,233,192	0.0000%	854,859	0.0000%	0.0000%
1480 Welton		29	999011		0.0000%		0.0000%	0.0000%
NCE Communications		37	470000	699,829	0.0000%	201,669	0.0000%	0.0000%
Xcel Energy WYCO Inc.		38	813499		0.0000%		0.0000%	0.0000%
NSP-MN	Electric Dist	10	801012	3,233,192	37.4593%	854,859	0.0000%	18.7296%
NSP-MN	Gas Dist	10	801030		0.0000%		30.1989%	15.0994%
NSP-WI	Electric Dist	11	801112	699,829	8.1081%	201,669	0.0000%	4.0541%
NSP-WI	Gas Dist	11	801130		0.0000%		7.1242%	3.5621%
Eloigne		15	698923	3,233,192	0.0000%	854,859	0.0000%	0.0000%
Reddy Kilowatt		17	498725		0.0000%		0.0000%	0.0000%
United Power & Land		19	698926	699,829	0.0000%	201,669	0.0000%	0.0000%
Chippewa Flambeau		57	640325		0.0000%		0.0000%	0.0000%
Clearwater		58	640276	0.0000%	0.0000%	0.0000%		
Total				\$ 8,631,213	100.0000%	\$ 2,830,764	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

OMS (Outage Management System)

Workorder No. 507

Legal Entity	Utility Dist	JDE Company	JDE Bus Unit	Electric Dist Plant \$000's	%	Gas Dist Plant \$000's	%	Allocation Percents
Xcel Energy		23	999101		0.0000%		0.0000%	
PSCo	Electric Dist	12	801212	3,771,256	43.6932%		0.0000%	21.8466%
PSCo	Gas Dist	12	801230		0.0000%	1,774,237	62.6770%	31.3385%
SPS	Electric Dist	13	801312	926,936	10.7394%		0.0000%	5.3697%
WGI		43	813099		0.0000%		0.0000%	
1480 Welton		29	999011		0.0000%		0.0000%	
NCE Communications		37	470000		0.0000%		0.0000%	
Xcel Energy WYCO Inc.		38	813499		0.0000%		0.0000%	
NSP-MN	Electric Dist	10	801012	3,233,192	37.4593%		0.0000%	18.7296%
NSP-MN	Gas Dist	10	801030		0.0000%	854,859	30.1989%	15.0994%
NSP-WI	Electric Dist	11	801112	699,829	8.1081%		0.0000%	4.0541%
NSP-WI	Gas Dist	11	801130		0.0000%	201,669	7.1242%	3.5621%
Eloigne		15	698923		0.0000%		0.0000%	
Reddy Kilowatt		17	498725		0.0000%		0.0000%	
United Power & Land		19	698926		0.0000%		0.0000%	
Chippewa Flambeau		57	640325		0.0000%		0.0000%	
Clearwater		58	640276		0.0000%		0.0000%	
Total				\$ 8,631,213	100.0000%	\$ 2,830,764	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

e-Business

Workorder No. 508

Legal Entity	JDE Company	JDE Bus Unit	No. of Employees	Allocation Percents
Xcel Energy	23	999101	2,745	0.0000%
PSCo	12	500520		29.8564%
SPS	13	500523		13.9548%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	500521	4,567 599	49.6737%
NSP-WI	11	500522		6.5151%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			9,194	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Passport - all Modules

Workorder No. 509

Legal Entity	JDE Company	JDE Bus Unit	No. of Passport Trans	Allocation Percents
Xcel Energy	23	500524	127	0.0066%
PSCo	12	500520	754,443	39.3264%
SPS	13	500523	275,152	14.3427%
WGI	43	813099	19	0.0010%
1480 Welton	29	999011	6	0.0003%
NCE Communications	37	470000	85	0.0044%
Xcel Energy WYCO Inc.	38	813499	0	0.0000%
NSP-MN	10	500521	737,944	38.4664%
NSP-WI	11	500522	150,585	7.8494%
Eloigne	15	698923	0	0.0000%
Reddy Kilowatt	17	498725	0	0.0000%
United Power & Land	19	698926	11	0.0006%
Chippewa Flambeau	57	640325	10	0.0005%
Clearwater	58	640276	0	0.0000%
NSP Lands	59	640290	0	0.0000%
PSR Investment	41	699109	6	0.0003%
Xcel Energy Performance Contracting	51	498715	27	0.0014%
Total			1,918,415	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Passport - Accounts Payable

Workorder No. 510

Legal Entity	JDE Company	JDE Bus Unit	No. of Passport AP Trans	Allocation Percents
Xcel Energy	23	500524	69	0.0061%
PSCo	12	500520	467,541	41.1954%
SPS	13	500523	161,410	14.2219%
WGI	43	813099	10	0.0009%
1480 Welton	29	999011	6	0.0005%
NCE Communications	37	470000	16	0.0014%
Xcel Energy WYCO Inc.	38	813499	0	0.0000%
NSP-MN	10	500521	430,451	37.9273%
NSP-WI	11	500522	75,391	6.6428%
Eloigne	15	698923	0	0.0000%
Reddy Kilowatt	17	498725	0	0.0000%
United Power & Land	19	698926	11	0.0010%
Chippewa Flambeau	57	640325	10	0.0009%
Clearwater	58	640276	0	0.0000%
NSP Lands	59	640290	0	0.0000%
PSR Investment	41	699109	6	0.0005%
Xcel Energy Performance Contracting	51	498715	15	0.0013%
Total			1,134,936	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Passport - Work Management

Workorder No. 512

Legal Entity	JDE Company	JDE Bus Unit	No. of Passport WM Trans	Allocation Percents
Xcel Energy	23	500524		0.0000%
PSCo	12	500520	26,589	16.0689%
SPS	13	500523	24,666	14.9067%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	500521	93,620	56.5786%
NSP-WI	11	500522	20,594	12.4458%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			165,469	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Passport - Purchasing

Workorder No. 513

Legal Entity	JDE Company	JDE Bus Unit	No. of Passport Purch Trans	Allocation Percents
Xcel Energy	23	500524	58	0.0237%
PSCo	12	500520	130,442	53.2877%
SPS	13	500523	18,536	7.5723%
WGI	43	813099	9	0.0037%
1480 Welton	29	999011	0	0.0000%
NCE Communications	37	470000	69	0.0282%
Xcel Energy WYCO Inc.	38	813499	0	0.0000%
NSP-MN	10	500521	79,261	32.3794%
NSP-WI	11	500522	16,401	6.7001%
Eloigne	15	698923	0	0.0000%
Reddy Kilowatt	17	498725	0	0.0000%
United Power & Land	19	698926	0	0.0000%
Chippewa Flambeau	57	640325	0	0.0000%
Clearwater	58	640276	0	0.0000%
NSP Lands	59	640290	0	0.0000%
PSR Investment	41	699109	0	0.0000%
Xcel Energy Performance Contracting	51	498715	12	0.0049%
Total			244,788	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

Misc. Applications		505	507	509	515	516	503	504	506	517	528	529	531	533	536	537	539	540	500	535	542					
Workorder No. 514																										
Legal Entity	FERC Acct	JDE Company	JDE Bus Unit	JDE Avg %	OMS Avg %	Passport Avg %	PeopleSoft Avg %	PowerPlant Avg %	CRS Avg %	Maximo Avg %	GIS-Dist Avg %	GMS Avg %	EMS-Shared Avg %	Mercury Int Avg %	Gas Scada Avg %	CBS-ALS-CFM Avg %	Design Tool Avg %	Eclipse Avg %	Flipper Avg %	MRAS Avg %	Bus Sys Avg %	Altra Power Avg %	PCI Avg %	Allocation Percents		
Xcel Energy		23	500524	10.2927%	0.0000%	0.0068%	0.1195%	0.0000%	0.0000%		0.0000%			10.2927%										1.0356%		
PSCo	921	12	500520	31.5074%		39.3264%	29.8207%	37.1944%						31.5074%		35.6838%			35.6838%		23.4669%	35.6838%	35.6838%	16.7777%	2.4214%	
PSCo	903	12	435211						48.4286%															0.0439%	0.1230%	
PSCo	417	12	211801							0.4393%								0.4393%						0.3954%	3.1016%	
PSCo	539	12	240016							1.2301%														0.0703%	0.0443%	
PSCo	549	12	240026							3.9538%														0.6244%	1.1013%	
PSCo	506	12	240004							31.0158%														3.5307%	9.4251%	
PSCo	506	12	211701							0.7029%														0.0000%	2.1799%	
PSCo	556	12	341060										0.8852%											0.0195%	1.5669%	
PSCo	561	12	889255										12.4878%											50.2425%	10.9333%	
PSCo	581	12	889219										22.0266%											13.2267%	13.2267%	
PSCo	588	12	801212		21.8466%						21.8466%						26.9204%							3.5307%	9.4251%	
PSCo	880	12	801230		31.3385%						31.3385%	92.0834%					33.7423%							0.0000%	2.1799%	
PSCo	850	12	801270																					0.0195%	1.5669%	
PSCo	851	12	801274												43.5986%									2.5121%	6.4141%	
PSCo	866	12	801283									0.3898%												5.5012%	0.0405%	
PSCo	871	12	801235												31.3385%									0.5408%	0.2079%	
PSCo	902	12	434911																	50.2425%				2.2625%	0.3446%	
SPS	921	13	500523	11.9604%		14.3427%	13.9381%	12.2396%						11.9604%			13.2267%				10.9333%	13.2267%	13.2267%	6.4141%	0.0023%	
SPS	903	13	435212						10.0242%															0.0012%	0.0143%	
SPS	556	13	351060										0.8091%											0.5408%	0.2079%	
SPS	561	13	889355										10.8159%											2.2625%	0.3446%	
SPS	581	13	889319										4.1574%											6.8911%	0.5370%	
SPS	506	13	240036							22.6254%														0.0000%	0.0002%	
SPS	902	13	434912																	6.8911%				0.0023%	0.0012%	
SPS	588	13	801312			5.3697%																		0.0143%	0.0143%	
WGI		43	813099	0.0015%	0.0000%	0.0010%	0.0000%	0.0000%					0.0015%												10.8486%	
1480 Welton		29	999011	0.0228%	0.0000%	0.0003%	0.0000%	0.0000%																	0.0023%	
NCE Communications		37	470000	0.0097%	0.0000%	0.0044%	0.0000%	0.0000%																	0.0012%	
Xcel Energy WYCO Inc.		38	813499	0.1428%	0.0000%	0.0000%	0.0000%	0.0000%																	0.0143%	
NSP-MN	921	10	500521	40.1365%		38.4664%	49.6144%	44.7675%																	22.5360%	
NSP-MN	903	10	435213						34.9112%																1.7456%	
NSP-MN	539	10	240069							0.0919%								0.0919%							0.0092%	
NSP-MN	524	10	272005							0.0000%															0.0000%	
NSP-MN	549	10	240079							4.8243%															0.4824%	
NSP-MN	506	10	240057							28.7161%															2.8716%	
NSP-MN	556	10	331060																						0.0777%	
NSP-MN	561	10	889055										1.5537%												1.3125%	
NSP-MN	581	10	889019										13.8425%												0.6921%	
NSP-MN	588	10	801012		18.7296%													23.0796%							3.0269%	
NSP-MN	880	10	801030		15.0994%													16.2577%							2.3228%	
NSP-MN	850	10	801070																						0.0000%	
NSP-MN	851	10	801074												6.4014%										0.3201%	
NSP-MN	866	10	801083									0.0014%													0.0001%	
NSP-MN	871	10	801035												15.0994%										0.7550%	
NSP-MN	902	10	434913																		36.0406%				1.8020%	
NSP-WI	921	11	500522	5.7367%		7.8494%	6.5073%	5.7985%																	3.1994%	
NSP-WI	903	11	435214						6.6360%																0.3318%	
NSP-WI	539	11	240101																						0.2528%	
NSP-WI	549	11	240111							2.5293%															2.1162%	
NSP-WI	506	11	240089							1.7549%															0.1755%	
NSP-WI	556	11	332060										0.4049%												0.0202%	
NSP-WI	561	11	889155										4.9488%												0.2474%	
NSP-WI	581	11	889119										1.8190%												0.0910%	
NSP-WI	902	11	434914																						0.3413%	
NSP-WI	588	11	801112		4.0541%																				0.4054%	
NSP-WI	866	11	801183																						0.0000%	
NSP-WI	871	11	801135													3.5621%									0.1781%	
NSP-WI	880	11	801130			3.5621%							7.5254%												0.7325%	
Eloigne		15	698923	0.1688%	0.0000%	0.0000%	0.0000%	0.0000%																	0.0169%	
Reddy Kilowatt		17	498725	0.0036%	0.0000%	0.0000%	0.0000%	0.0000%																	0.0004%	
United Power & Land		19	698926	0.0010%	0.0000%	0.0006%	0.0000%	0.0000%																		0.0001%
Chippewa Flambeau		57	640325	0.0016%	0.0000%	0.0006%	0.0000%	0.0000%																		0.0002%
Clearwater		58	640276	0.0057%	0.0000%	0.0000%	0.0000%	0.0000%																		0.0006%
NSP Lands		59	640290	0.0004%	0.0000%	0.0000%	0.0																			

PeopleSoft

Workorder No. 515

Legal Entity	JDE Company	JDE Bus Unit	No. of Employees	Allocation Percents
Xcel Energy	23	500524	11	0.1195%
PSCo	12	500520	2,745	29.8207%
SPS	13	500523	1,283	13.9381%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	500521	4,567	49.6144%
NSP-WI	11	500522	599	6.5073%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			9,205	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

PowerPlant

Workorder No. 516

Legal Entity	JDE Company	JDE Bus Unit	Total Plant (PP&E) \$000's	Allocation Percents
Xcel Energy	23	500524		0.0000%
PSCo	12	500520	14,028,387	37.1944%
SPS	13	500523	4,616,344	12.2396%
WGI	43	813099		0.0000%
1480 Welton	29	999011	0	0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	500521	16,884,634	44.7675%
NSP-WI	11	500522	2,186,990	5.7985%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			\$ 37,716,355	100.0000%

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

GMS (Gas Management System)

Workorder No. 517

Legal Entity	JDE Company	JDE Bus Unit	No. of Gas Retail Customers	No. of Gas Transport	Allocation Percents		
Xcel Energy	23	999101	1,313,369	5,560	0.0000%		
PSCo	12	801230			92.0834%		
PSCO	12	801283			0.3898%		
WGI	43	813099			0.0000%		
1480 Welton	29	999011			0.0000%		
NCE Communications	37	470000			0.0000%		
Xcel Energy WYCO Inc.	38	813499			0.0000%		
NSP-MN	10	801083			107,311	20	0.0014%
NSP-WI	11	801130					7.5254%
Eloigne	15	698923					0.0000%
Reddy Kilowatt	17	498725	0.0000%				
United Power & Land	19	698926	0.0000%				
Chippewa Flambeau	57	640325	0.0000%				
Clearwater	58	640276	0.0000%				
NSP Lands	59	640290	0.0000%				
PSR Investment	41	699109	0.0000%				
Xcel Energy Performance Contracting	51	498715	0.0000%				
Total			1,420,680	5,602	100.0000%		

Allocation Changes:

Eff. Date

Updated Statistics

4/1/2013

MDMS (Monitoring Device Management System)

Workorder No. 518

Legal Entity	JDE Company	JDE Bus Unit	No of Meters	Allocation Percents
Xcel Energy	23	999101	2,685,591	0.0000%
PSCo	12	434911		50.2425%
SPS	13	434912	368,348	6.8911%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	434913	1,926,463	36.0406%
NSP-WI	11	434914	364,857	6.8258%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			5,345,259	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

CL/QM (Call Logging and Quality Management)

Workorder No. 519

Legal Entity	JDE Company	JDE Bus Unit	No of Customers Excluding Wholesale	%	No. of Contacts	%	Allocation Percents
Xcel Energy	23	999101		0.0000%		0.0000%	0.0000%
PSCo	12	435211	2,699,708	50.6560%	2,826,004	46.6147%	48.6354%
SPS	13	435212	378,204	7.0964%	797,651	13.1572%	10.1268%
WGI	43	813099		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%	0.0000%
NSP-MN	10	435213	1,893,456	35.5279%	2,048,013	33.7818%	34.6548%
NSP-WI	11	435214	358,126	6.7197%	390,801	6.4462%	6.5830%
Eloigne	15	698923		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%	0.0000%
PSR Investment	41	699109		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%	0.0000%
Total			5,329,494	100.0000%	6,062,469	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

IVR (Interactive Voice Response)

Workorder No. 520

Legal Entity	JDE Company	JDE Bus Unit	No. of Contacts	Allocation Percents
Xcel Energy	23	999101	2,826,004 797,651	0.0000%
PSCo	12	435211		46.6147%
SPS	13	435212		13.1572%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499	2,048,013 390,801	0.0000%
NSP-MN	10	435213		33.7819%
NSP-WI	11	435214		6.4462%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			6,062,469	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Time/PTRS

Workorder No. 521

Legal Entity	JDE Company	JDE Bus Unit	No. of Employees	Allocation Percents
Xcel Energy	23	999101	11	0.1195%
PSCo	12	500520	2,745	29.8207%
SPS	13	500523	1,283	13.9381%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	500521	4,567	49.6144%
NSP-WI	11	500522	599	6.5073%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			9,205	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Network

Workorder No. 523

Legal Entity	JDE Company	JDE Bus Unit	No. of Phones	%	No. of Radios	%	No. of Computers	%	Allocation Percents
Xcel Energy	23	500524		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	500520	3,039	25.5722%	2,041	37.0687%	2,097	23.4669%	28.7026%
SPS	13	500523	1,438	12.1003%	607	11.0243%	977	10.9333%	11.3526%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	500521	6,794	57.1693%	2,234	40.5739%	5,245	58.6952%	52.1462%
NSP-WI	11	500522	613	5.1582%	624	11.3331%	617	6.9047%	7.7986%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investment	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			11,884	100.0000%	5,506	100.0000%	8,936	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

**DSS Suport
(Distributed Systems and Services)
Workorder No. 524**

Legal Entity	JDE Company	JDE Bus Unit	No of Computers	Allocation Percents
Xcel Energy	23	999101	2,097 977	0.0000%
PSCo	12	500520		23.4669%
SPS	13	500523		10.9333%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	500521	5,245 617	58.6951%
NSP-WI	11	500522		6.9047%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			8,936	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Utility Innovations

Workorder No. 525

Legal Entity	JDE Company	JDE Bus Unit	Total Delivery Gross Plant \$000's	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	803599	7,675,398	43.5737%
SPS	13	807599	2,191,713	12.4425%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	801599	6,281,088	35.6581%
NSP-WI	11	805599	1,466,551	8.3257%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			\$ 17,614,750	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

**EMS-Transmission
FERC 561**

Workorder No. 526

Legal Entity	JDE Company	JDE Bus Unit	Total Elec Transmission \$000's	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	889255	1,629,545	29.2088%
SPS	13	889355	1,264,776	22.6705%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	889055	2,119,572	37.9924%
NSP-WI	11	889155	565,053	10.1283%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			\$ 5,578,947	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

**EMS- Production, Transmission, Distribution
FERC's 556, 561, 581**

Workorder No. 528

Legal Entity	JDE Company	JDE Bus Unit	JDE BU/WO	Total Elec Prod \$000's	Prod %	Total Elec Trans \$000's	Elec Tr %	Total Elec Dist \$000's	Elec Dist %	P-Tr-Dist Avg %	U5 %	Allocation Percents		
PSCo	12	12006	341060	4,425,572	33.2967%	1,629,545	29.2088%	3,771,256	43.6932%	35.3996%	2.5006%	0.8852%		
PSCo	12	889255											35.2768%	12.4878%
PSCo	12	12006	889219										62.2226%	22.0266%
SPS	13	12007	351060	1,852,434	13.9372%	1,264,776	22.6705%	926,936	10.7394%	15.7824%	5.1263%	0.8091%		
SPS	13	12007	889355										68.5317%	10.8159%
SPS	13	12007	889319										26.3420%	4.1574%
NSP-MN	10	12004	331060	6,577,077	49.4840%	2,119,572	37.9923%	3,233,192	37.4593%	41.6452%	3.7308%	1.5537%		
NSP-MN	10	12004	889055										63.0302%	26.2491%
NSP-MN	10	12004	889019										33.2390%	13.8425%
NSP-WI	11	12005	332060	436,227	3.2820%	565,053	10.1283%	699,829	8.1081%	7.1728%	5.6471%	0.4049%		
NSP-WI	11	12005	889155										68.9934%	4.9488%
NSP-WI	11	12005	889119										25.3595%	1.8190%
Total				\$ 13,291,310	100.0000%	\$ 5,578,947	100.0000%	\$ 8,631,213	100.0000%	100.0000%		100.0000%		

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Mercury Interactive

Workorder No. 529

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	500524	11,012,036	25.2214%	624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	500520	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	500523	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	500521	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	500522	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investment	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Gas SCADA

Workorder No. 531

Legal Entity	Utility Dist	JDE Company	JDE Bus Unit	Gas Trans Plant \$000's	%	Gas Dist Plant \$000's	%	Allocation Percents	
Xcel Energy		23	999101	500,360	0.0000%	1,774,237	0.0000%	74.9371%	
PSCo	Gas Trans	12	801274		87.1973%		0.0000%		43.5986%
PSCo	Gas Dist	12	801235		0.0000%		62.6770%		31.3385%
SPS		13	498704		0.0000%		0.0000%		
WGI		43	813099		0.0000%		0.0000%		
1480 Welton		29	999011		0.0000%		0.0000%		
NCE Communications		37	470000		0.0000%		0.0000%		
Xcel Energy WYCO Inc.		38	813499	73,465	0.0000%	854,859	0.0000%	21.5008%	
NSP-MN	Gas Trans	10	801074		12.8027%		0.0000%		6.4014%
NSP-MN	Gas Dist	10	801035		0.0000%		30.1989%		15.0994%
NSP-WI	Gas Dist	11	801135		0.0000%		201,669		3.5621%
Eloigne		15	698923		0.0000%		0.0000%		
Reddy Kilowatt		17	498725		0.0000%		0.0000%		
United Power & Land		19	698926		0.0000%		0.0000%		
Chippewa Flambeau		57	640325	0.0000%	0.0000%				
Clearwater		58	640276	0.0000%	0.0000%				
NSP Lands		59	640290	0.0000%	0.0000%				
PSR Investment		41	699109	0.0000%	0.0000%				
Xcel Energy Performance Contracting		51	498715	0.0000%	0.0000%				
Total				\$ 573,825	100.0000%	\$ 2,830,764	100.0000%	100.0000%	

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

CBS/ALS/CFM

Workorder No. 533

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	500524		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	500520	12,763,994	39.5668%	4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	500523	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	500521	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	500522	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investment	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

CES
(Customer & Enterprise Solutions)
Workorder No. 534

Legal Entity	JDE Company	JDE Bus Unit	No. of Computers	%	No of Customers Excluding Wholesale	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	500524		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	500520	2,097	23.4669%	2,699,708	50.6560%	2,745	29.8564%	34.6598%
SPS	13	500523	977	10.9333%	378,204	7.0964%	1,283	13.9548%	10.6615%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	500521	5,245	58.6952%	1,893,456	35.5279%	4,567	49.6737%	47.9655%
NSP-WI	11	500522	617	6.9047%	358,126	6.7197%	599	6.5151%	6.7132%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investment	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			8,936	100.0000%	5,329,494	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Meter Reading Acquisition System (MRAS)

Workorder No. 540

Legal Entity	JDE Company	JDE Bus Unit	No of Meters	Allocation Percents
Xcel Energy	23	999101	2,685,591 368,348	0.0000%
PSCo	12	434911		50.2425%
SPS	13	434912		6.8911%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	434913	1,926,463 364,857	36.0406%
NSP-WI	11	434914		6.8258%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			5,345,259	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

PCI

Workorder No. 542

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	500524		0.0000%		0.0000%		0.0000%	0.0000%
PSCo	12	500520	12,763,994	39.5668%	4,003,312	37.6281%	2,745	29.8564%	35.6838%
SPS	13	500523	3,649,754	11.3138%	1,533,264	14.4115%	1,283	13.9548%	13.2267%
WGI	43	813099		0.0000%		0.0000%		0.0000%	0.0000%
1480 Welton	29	999011		0.0000%		0.0000%		0.0000%	0.0000%
NCE Communications	37	470000		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%		0.0000%		0.0000%	0.0000%
NSP-MN	10	500521	14,022,110	43.4668%	4,365,948	41.0366%	4,567	49.6737%	44.7256%
NSP-WI	11	500522	1,823,501	5.6526%	736,639	6.9238%	599	6.5151%	6.3639%
Eloigne	15	698923		0.0000%		0.0000%		0.0000%	0.0000%
Reddy Kilowatt	17	498725		0.0000%		0.0000%		0.0000%	0.0000%
United Power & Land	19	698926		0.0000%		0.0000%		0.0000%	0.0000%
Chippewa Flambeau	57	640325		0.0000%		0.0000%		0.0000%	0.0000%
Clearwater	58	640276		0.0000%		0.0000%		0.0000%	0.0000%
NSP Lands	59	640290		0.0000%		0.0000%		0.0000%	0.0000%
PSR Investment	41	699109		0.0000%		0.0000%		0.0000%	0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%		0.0000%		0.0000%	0.0000%
Total			\$ 32,259,359	100.0000%	\$ 10,639,163	100.0000%	9,194	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

CFO Systems

Workorder No. 549

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	500524	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	500520	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	500523	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	500521	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	500522	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investment	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

HR Systems

Workorder No. 550

Legal Entity	JDE Company	JDE Bus Unit	No. of Employees	Allocation Percents
Xcel Energy	23	500524	2,745	0.0000%
PSCo	12	500520		29.8564%
SPS	13	500523	1,283	13.9548%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	500521	4,567	49.6737%
NSP-WI	11	500522	599	6.5151%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			9,194	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Corporate Systems

Workorder No. 551

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	500524	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	500520	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	500523	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	500521	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	500522	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investment	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Security Systems

Workorder No. 552

Legal Entity	JDE Company	JDE Bus Unit	No. of Employees	Allocation Percents
Xcel Energy	23	500524	11	0.1195%
PSCo	12	500520	2,745	29.8207%
SPS	13	500523	1,283	13.9381%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	500521	4,567	49.6144%
NSP-WI	11	500522	599	6.5073%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			9,205	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Energy Supply Systems

Workorder No. 553

Legal Entity	JDE Company	JDE BU/WO	JDE BU/WO	User ID's	Average %	U5 %	Allocation Percents
PSCo	12	12003	211801	916	37.3420%	1.1765%	0.4393%
PSCo	12	12003	240016			3.2941%	1.2301%
PSCo	12	12003	240026			10.5882%	3.9538%
PSCo	12	12003	240004			83.0588%	31.0158%
PSCo	12	12003	211701			1.8824%	0.7029%
SPS	13	240036	240036	555	22.6254%	100.0000%	22.6254%
NSP-MN	10	12001	240069	825	33.6323%	0.2732%	0.0919%
NSP-MN	10	12001	272005			0.0000%	0.0000%
NSP-MN	10	12001	240079			14.3443%	4.8243%
NSP-MN	10	12001	240057			85.3825%	28.7162%
NSP-WI	11	12002	240101	157	6.4002%	39.5161%	2.5292%
NSP-WI	11	12002	240111			33.0645%	2.1162%
NSP-WI	11	12002	240089			27.4194%	1.7549%
Total				2,453	100.0000%		100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Business Objects

Workorder No. 554

Legal Entity	JDE Company	JDE Bus Unit	No of Business Objects users	Allocation Percents
Xcel Energy	23	999101		0.0000%
PSCo	12	500520	860	34.4689%
SPS	13	500523	380	15.2305%
WGI	43	813099		0.0000%
1480 Welton	29	999011		0.0000%
NCE Communications	37	470000		0.0000%
Xcel Energy WYCO Inc.	38	813499		0.0000%
NSP-MN	10	500521	1,052	42.1643%
NSP-WI	11	500522	203	8.1363%
Eloigne	15	698923		0.0000%
Reddy Kilowatt	17	498725		0.0000%
United Power & Land	19	698926		0.0000%
Chippewa Flambeau	57	640325		0.0000%
Clearwater	58	640276		0.0000%
NSP Lands	59	640290		0.0000%
PSR Investment	41	699109		0.0000%
Xcel Energy Performance Contracting	51	498715		0.0000%
Total			2,495	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Mobile Computing

Workorder No. 559

Legal Entity	Utility Dist	JDE Company	JDE Bus Unit	Electric Dist Plant \$000's	%	Gas Dist Plant \$000's	%	Allocation Percents
Xcel Energy		23	999101		0.0000%		0.0000%	
PSCo	Electric Dist 588	12	801212	3,771,256	43.6932%		0.0000%	21.8466%
PSCo	Gas Dist 880	12	801230		0.0000%	1,774,237	62.6770%	31.3385%
SPS	Electric Dist 588	13	801312	926,936	10.7394%		0.0000%	5.3697%
WGI		43	813099		0.0000%		0.0000%	
1480 Welton		29	999011		0.0000%		0.0000%	
NCE Communications		37	470000		0.0000%		0.0000%	
Xcel Energy WYCO Inc.		38	813499		0.0000%		0.0000%	
NSP-MN	Electric Dist 588	10	801012	3,233,192	37.4593%		0.0000%	18.7296%
NSP-MN	Gas Dist 880	10	801030		0.0000%	854,859	30.1989%	15.0994%
NSP-WI	Electric Dist 588	11	801112	699,829	8.1081%		0.0000%	4.0541%
NSP-WI	Gas Dist 880	11	801130		0.0000%	201,669	7.1242%	3.5621%
Eloigne		15	698923		0.0000%		0.0000%	
Reddy Kilowatt		17	498725		0.0000%		0.0000%	
United Power & Land		19	698926		0.0000%		0.0000%	
Chippewa Flambeau		57	640325		0.0000%		0.0000%	
Clearwater		58	640276		0.0000%		0.0000%	
NSP Lands		59	640290		0.0000%		0.0000%	
PSR Investment		41	699109		0.0000%		0.0000%	
Xcel Energy Performance Contracting		51	498715		0.0000%		0.0000%	
Total				\$ 8,631,213	100.0000%	\$ 2,830,764	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Enterprise Continuity

Workorder No. 561

Legal Entity	JDE Company	JDE Bus Unit	Assets \$000's	%	Revenue \$000's	%	No. of Employees	%	Allocation Percents
Xcel Energy	23	500524	\$ 11,012,036	25.2214%	\$ 624,999	5.5372%	11	0.1195%	10.2927%
PSCo	12	500520	12,763,994	29.2340%	4,003,312	35.4674%	2,745	29.8207%	31.5074%
SPS	13	500523	3,649,754	8.3592%	1,533,264	13.5840%	1,283	13.9381%	11.9604%
WGI	43	813099	1,208	0.0028%	191	0.0017%	-	0.0000%	0.0015%
1480 Welton	29	999011	12,360	0.0283%	4,441	0.0393%	-	0.0000%	0.0226%
NCE Communications	37	470000	9,422	0.0216%	846	0.0075%	-	0.0000%	0.0097%
Xcel Energy WYCO Inc.	38	813499	186,983	0.4283%	-	0.0000%	-	0.0000%	0.1428%
NSP-MN	10	500521	14,022,110	32.1155%	4,365,948	38.6801%	4,567	49.6143%	40.1365%
NSP-WI	11	500522	1,823,501	4.1765%	736,639	6.5263%	599	6.5073%	5.7367%
Eloigne	15	698923	157,219	0.3601%	16,506	0.1462%	-	0.0000%	0.1688%
Reddy Kilowatt	17	498725	4,747	0.0109%	-	0.0000%	-	0.0000%	0.0036%
United Power & Land	19	698926	1,279	0.0029%	16	0.0001%	-	0.0000%	0.0010%
Chippewa Flambeau	57	640325	1,071	0.0025%	259	0.0023%	-	0.0000%	0.0016%
Clearwater	58	640276	4,598	0.0105%	745	0.0066%	-	0.0000%	0.0057%
NSP Lands	59	640290	158	0.0004%	79	0.0007%	-	0.0000%	0.0004%
PSR Investment	41	699109	8,500	0.0195%	-	0.0000%	-	0.0000%	0.0065%
Xcel Energy Performance Contracting	51	498715	2,545	0.0058%	69	0.0006%	-	0.0000%	0.0021%
Total			\$ 43,661,485	100.0000%	\$ 11,287,314	100.0000%	9,205	100.0000%	100.0000%

Allocation Changes:

Eff. Date

Updated statistics

4/1/2013

Mainframe Charges From IBM

517 518 521

Workorder No. 562

Legal Entity	JDE Company	JDE Bus Unit	GMS Avg %	MDMS Avg %	Time/PTRS Avg %	Allocation Percents	
Xcel Energy	23	999101	0.0000%	0.0000%	0.1195%	0.0398%	0.0398% Xcel
PSCo	12	801230	92.0834%	0.0000%	0.0000%	30.6946%	
PSCo	12	801283	0.3898%	0.0000%	0.0000%	0.1299%	
PSCo	12	434911	0.0000%	50.2425%	0.0000%	16.7475%	
PSCo	12	500520	0.0000%	0.0000%	29.8207%	9.9402%	57.5123% PSCO
SPS	13	434912	0.0000%	6.8911%	0.0000%	2.2970%	
SPS	13	500523	0.0000%	0.0000%	13.9381%	4.6460%	6.9430% SPS
NSP-MN	10	801083	0.0014%	0.0000%	0.0000%	0.0005%	
NSP-MN	10	434913	0.0000%	36.0406%	0.0000%	12.0135%	
NSP-MN	10	500521	0.0000%	0.0000%	49.6144%	16.5381%	28.5521% NSPMN
NSP-WI	11	801130	7.5254%	0.0000%	0.0000%	2.5085%	
NSP-WI	11	434914	0.0000%	6.8258%	0.0000%	2.2753%	
NSP-WI	11	500522	0.0000%	0.0000%	6.5073%	2.1691%	6.9529% NSPWI
Total			100.0000%	100.0000%	100.0000%	100.0000%	

Allocation Changes:

Eff. Date

Update Statistics

4/1/2013