



414 Nicollet Mall
Minneapolis, MN 55401

May 30, 2025

—Via Electronic Filing—

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101

RE: 2025 ANNUAL PETITION
ADMINISTRATIVE SERVICE AGREEMENT
DOCKET NO. E002/M-25—

Dear Mr. Seuffert:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed 2025 Annual Report regarding our Administrative Service Agreement with Xcel Energy Services Inc. to the Minnesota Public Utilities Commission.

Attached to this cover letter, we provide the required information as specified in Minn. R. 7829.1300 and Minn. R. 7829.0700, including to whom information requests should be directed.

We have electronically filed this document with the Commission, and copies have been served on the parties on the attached service lists. Please contact Brandon Kirschner at brandon.m.kirschner@xcelenergy.com or (612) 215-5621 or Lynnette Sweet at Lynnette.m.sweet@xcelenergy.com or (612) 321-3159 if you have questions regarding this filing.

Sincerely,

/s/

AMBER HEDLUND
REGULATORY MANAGER

Enclosures
cc: Service Lists

REQUIRED INFORMATION

I. SUMMARY OF FILING

A one-paragraph summary is attached to this filing pursuant to Minn. R. 7829.1300, subp. 1.

II. SERVICE ON OTHER PARTIES

Pursuant to Minn. Stat. § 216.17, subd. 3, we have electronically filed this document with the Commission. Pursuant to Minn. R. 7829.1300, subp. 2, the Company has served a copy of this filing on the Department of Commerce and the Office of the Attorney General. A summary of the filing has been served on all parties on the enclosed service list.

III. GENERAL FILING INFORMATION

Pursuant to Minn. R. 7829.1300, subp. 3, the Company provides the following information.

A. Name, Address, and Telephone Number of Utility

Northern States Power Company doing business as:
Xcel Energy
414 Nicollet Mall
Minneapolis, MN 55401
(612) 330-5500

B. Name, Address, and Telephone Number of Utility Attorney

Riley Conlin
Principal Attorney
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, MN 55401
(612) 216-9309

C. Date of Filing

The date of this filing is May 30, 2025

REQUIRED INFORMATION

D. Statute Controlling Schedule for Processing the Filing

Minn. Stat. § 216B.48 and Minn. R. 7825.2200 (B) govern the substantive criteria related to the Service Agreement between Xcel Energy Services Inc. and the Company. These provisions do not establish an explicit timeframe for Commission action.

E. Utility Employee Responsible for Filing

Amber Hedlund
Regulatory Manager
Xcel Energy
414 Nicollet Mall, 401 7th Floor
Minneapolis, MN 55401
(612) 337-2268
amber.r.hedlund@xcelenergy.com

IV. MISCELLANEOUS INFORMATION

Pursuant to Minn. R. 7829.0700, the Company requests that the following persons be placed on the Commission's official service list for this proceeding:

Riley Conlin
Principal Attorney
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, MN 55401
riley.conlin@xcelenergy.com

Christine Schwartz
Regulatory Administrator
Xcel Energy
414 Nicollet Mall, 401 – 7th Floor
Minneapolis, MN 55401
regulatory.records@xcelenergy.com

Any information requests in this proceeding should be submitted to Ms. Schwartz at the Regulatory Records email address above.

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Hwikwon Ham	Commissioner
Audrey C. Partridge	Commissioner
Joseph K. Sullivan	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF NORTHERN STATES
POWER COMPANY'S 2025 ANNUAL
FILING REGARDING ITS SERVICE
AGREEMENT WITH XCEL ENERGY
SERVICES INC.

DOCKET NO. E,G002/AI-25-____

ANNUAL REPORT

INTRODUCTION

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Annual Report for 2025 regarding its Administrative Service Agreement with Xcel Energy Services Inc. (XES or Service Company). We submit this filing in compliance with the Commission's November 20, 2014 Order in Docket No. E,G002/AI-14-234. Specifically, the Order directs the Company to submit an annual filing regarding its Service Agreement with XES as part of its regular evaluation of its cost allocation practices and further directs that the Company should seek approval of any proposed changes to the Service Agreement.

The Service Agreement provides the terms, conditions, and allocation methods for the provision of goods and services by XES to the Company. We regularly review the allocation methods to ensure the costs of XES services are allocated to the Company on a cost-causative basis. We believe the allocation methods contained in the Service Agreement the Commission most recently approved in its January 26, 2022 Order in Docket No. E,G002/AI-21-356 still represent the most appropriate methods of assigning XES costs to the Company on a cost-causative basis.¹ However, we do note that on February 6, 2025 a Sixth Amendment was made to the Service Agreement that includes a new Wildfire Mitigation service function and various text updates for

¹ The Company did file annual reports for 2022 in Docket No. E,G002/AI-22-259,2023 in Docket No. E,G002/AI-23-216, and 2024 in Docket No. E,G002/AI-24-203 which included the same Service Agreement approved in the Commission's January 26, 2022 Order. However, no Order was issued in those dockets because no allocation methodology changes were proposed, and no Commission action was required.

additional clarity and consistency purposes but does not reflect any changes to our allocation methodologies.

The balance of the filing provides procedural and contextual background, and other required Affiliated Interest filing elements. Included with this filing are the following attachments:

Attachment A	Required Filing Information and Summary of Service Agreement Changes
Attachment B	Sixth Amendment to the Service Agreement – Clean
Attachment C	Fifth Amendment Showing Changes Made by Sixth Amendment to Service Agreement - Redlined
Attachment D	Appendix A to Sixth Amendment to Service Agreement – Clean
Attachment E	Appendix A to Sixth Amendment to Service Agreement - Redlined

With this annual filing, we respectfully request the Commission approve the Sixth Amendment to the Service Agreement between the Company and XES. We also request the Commission accept this filing in compliance with its November 20, 2014 Order in Docket No. E,G002/AI-14-234. The proposed changes to the Service Agreement are in the public interest because it serves to allocate Wildfire Mitigation Costs, an emergent service function for the Company, in the most cost-causative manner. This is consistent with the Commission's guidance and our cost allocation principles.²

I. DESCRIPTION AND PURPOSE OF FILING

A. Background

1. Overall Cost Allocation Methodology

The Company's hierarchical cost allocation methodologies are based on the guiding principles set forth in the Commission's decision in Docket No. E,G999/CI-90-1008 (Cost Allocation Docket). Our overall philosophy about costs for all products and services is to record them in a consistent, equitable manner to ensure the costs are recovered from the customers of the entity responsible for incurring the costs. This philosophy is designed to reasonably apportion costs to individual Operating Companies, and to avoid cross-subsidization between the Operating Companies and

² Commission principles for cost allocations for affiliates established in their September 28, 1994 ORDER SETTING FILING REQUIREMENTS in Docket No. E,G999/CI-90-1008.

any non-regulated business activities. We outline below the process we follow to implement this philosophy:

- Tariffed rates shall be used to value tariffed services provided;
- Costs shall be directly assigned to either regulated or non-regulated business activities whenever possible;
- Costs that cannot be directly assigned are common costs, which shall be grouped into homogeneous cost categories. Each cost category shall be allocated based on direct analysis of cost causation whenever possible.
- If direct analysis is not possible, common costs shall be allocated based upon indirect cost causation; and
- When neither direct nor indirect measures of cost causation can be found, the cost category shall be allocated based upon a general allocator.

Our Cost Allocation and Assignment Manual (CAAM) provides an explanation of how these principles are broadly implemented by outlining our specific cost assignment and allocation procedures. The Service Agreement with XES addresses a subset of our allocation principles and practices – specifying the terms and conditions pursuant to which XES provides products and services to the Company. The CAAM is subject to Commission review and approval in general rate cases; changes to the Service Agreement are submitted for Commission review and approval in Affiliated Interest dockets.

2. *Xcel Energy Inc. Service Agreement*

The various services XES provides to the Company include administrative services, as well as management of our generation, transmission, and distribution assets. The terms and conditions set forth in the Service Agreement include the methods by which the costs of these services are allocated to their different users, including the Company, and our affiliated Operating Companies.

The Service Agreement was first approved by the Commission in Docket No. E,G002/AI-00-1251 on April 27, 2001. The Service Agreement was amended in 2004 in Docket No. E,G002/AI-04-666 and again in 2009 in Docket No. E,G002/AI-08-760. The Second Amendment to the Service Agreement was approved by the Commission in Docket No. E,G002/AI-14-234 on November 20, 2014. In its November 20, 2014 Order, the Commission additionally required the Company to submit an annual filing for review and approval of any revisions to the Service

Agreement language that reflect changes to its allocation methodology under the normal course of business, among other compliance requirements.³

The Company submitted its first annual filing in Docket No. E,G002/AI-15-536. In that filing, the Company presented the Third Amendment to the Service Agreement. Later in that docket, the Company provided a supplement with a proposed Fourth Amendment to the Service Agreement. The Commission approved the Fourth Amendment and our first annual filing in its November 19, 2015 Order. The Commission approved our proposed Fifth Amendment to update the Service Agreement to recognize realignment of activities between functions within the Service Company and make various changes to clarify and correct language and other small edits in its March 17, 2021 Order in Docket No. E,G002/AI-20-514.

For the first time since our 2020 annual filing, we are proposing an amendment to the service agreement, which represents the Sixth Amendment. Additional details on the Service Agreement amendments to date and other required filing information are provided in Attachment A to this Petition.

B. Annual Review and Filing Mechanics

As noted previously, our review of the current Service Agreement elements did not identify any needed changes for 2025 in regard to the cost allocation methodologies, although we are proposing an amendment to assign an existing cost allocation methodology to the new Wildfire Mitigation service function. We outline below, for informational purposes, the scope of our review, which is an ongoing process performed throughout the year – and is primarily driven by the business activities of the Company. As we identify possible changes/updates, we evaluate them compared to the existing cost allocation mechanisms contained in the Service Agreement to determine whether a change is needed to strengthen or improve the cost-causative relationship.

1. Annual Filing Content

In our annual filings, we submit for the Commission's review and approval any changes occurring in the normal course of business to any of the following Service Agreement elements:

³ The annual filing was recommended by the Department of Commerce in their October 6, 2014 RESPONSE TO REPLY COMMENTS in Docket No. E,G002/AI-14-234. In describing the annual filing, the Department suggested “that the Commission consider requiring Xcel [Energy] to submit an annual filing that would allow the Company to regularly evaluate its cost allocation practice, and propose changes as necessary, to ensure that the most cost-causative allocation methods are in use.”

- *Allocation Ratio* – statistical components of allocation methods, such as Number of Employees or Total Distribution Plant, which function to apportion indirect XES costs cost-causatively to business activities. These changes could include completely new ratios, creation of subsets of existing ratios, and combinations of existing ratios applied to a service function.
- *Allocation Method* – calculations that apply allocation ratios to business activities. These changes could include the addition of a new or existing method to a service function, or a change to a different method.
- *Service Function* – organizational groupings of business activities. These changes would be included if they involve a change in allocation method.

We submit the annual filing by June 1 of each year. This timing allows sufficient time for the Commission to thoroughly review and consider any changes we may propose and provides the Company the certainty it needs to go into its next budgeting cycle, which requires allocation methods to be in place by the following April 1. Generally, we anticipate seeking and securing approval prior to implementing the changes in conjunction with our next budgeting cycle – or to reflect properly in future rate case test years. However, we may implement some changes prior to receiving Commission approval if operational purposes require such action.

We are proposing an amendment to the Service Agreement with this filing, primarily to add a Wildfire Mitigation service function to the agreement. We discuss the change in greater detail below. We also provide redline and clean versions of the proposed Service Agreement Amendment containing the changes.

C. Proposed Changes

In this annual filing, we are proposing the Sixth Amendment to the Service Agreement which adds the Wildfire Mitigation service function. Beyond this change there are several additional minor changes to clarify and correct language within the Service Agreement.

A clean version of the Sixth Amendment to the Service Agreement is included as Attachment B. To aid in identifying all requested changes, we provide a redlined copy of the Fifth Amendment showing changes made to the Service Agreement by the Sixth Amendment as Attachment C. A clean version of the proposed changes to Appendix A to the Sixth Amendment is included as Attachment D. A redlined copy of Appendix A is included as Attachment E.

1. Wildfire Mitigation Service Function

Due to the increased risk of wildfires over the last several years, wildfire mitigation is a critical focus in all Xcel Energy operating states, including Minnesota. To address the increase in mitigation activities, the Company is proposing to add a Wildfire Mitigation service function to the Service Agreement. This service function will provide support to all Xcel Energy functions to help plan for and mitigate wildfire risk to ensure customer and employee safety. The Company is proposing to use the Total Plant Ratio allocation method to assign and wildfire mitigation indirect costs incurred. This allocation method is already in use for other service functions.

D. Compliance Information

Minn. Stat. § 216B.48, subd. 3 establishes the Commission's authority regarding affiliate arrangements, as follows:

No contract or arrangement, including any general or continuing arrangement, providing for the furnishing of management, supervisory, construction, engineering, accounting, legal, financial, or similar services... is valid or effective unless and until the contract or arrangement has received the written approval of the commission. Regular recurring transactions under a general or continuing arrangement that has been approved by the commission are valid if they are conducted in accordance with the approved terms and conditions. Every public utility shall file with the commission a verified copy of the contract or arrangement, or a verified summary of the unwritten contract or arrangement...

When the Company requests approval of an affiliate agreement, Minn. Stat. § 216B.48 and Minn. R. 7825.2200 require that certain information be provided. We provide this information in Attachment A to this Petition.

We are submitting this Affiliated Interest filing because an annual filing addressing any proposed revisions is required by Commission Order. We are proposing to make a change to add the Wildfire Mitigation service function to the Service Agreement and request that the Commission approve the Sixth Amendment under Minn. Stat. § 216B.48.

E. Standard of Review – Public Interest

In this Section, we outline the standard of review for affiliate arrangements and discuss the specific circumstances surrounding the Service Agreement modifications that we propose in this annual Petition, when needed.

1. Standard of Review

Minn. Stat. § 216B.48, subd. 3 establishes the public interest as the standard of review for affiliate arrangements, as follows:

The commission shall approve the contract or arrangement made or entered into after that date only if it clearly appears and is established upon investigation that it is reasonable and consistent with the public interest.... The burden to establish the reasonableness of the contract or arrangement is on the public utility.

2. The Service Agreement is in the Public Interest

The Commission recognized the importance of maintaining cost-causative relationships in its September 28, 1994 Order in the Cost Allocation Docket, which established the cost-causation principles we continue to employ today in assigning service function costs to various Operating Companies.

We have reviewed the cost allocation methodologies specified in the current Service Agreement that the Commission approved in its January 26, 2022 Order in Docket No. E,G002/AI-21-356 and believe the methodologies fit the Commission's criteria and guiding principles as previously described. As noted above, we are requesting one change to add the Wildfire Mitigation service function to the Service Agreement. We believe this change is reasonable and in the public interest because it serves to allocate Wildfire Mitigation Costs, an emergent service function for the Company, in the most cost-causative manner. This is consistent with the Commission's guidance and our cost allocation principles. We request that the Commission approve the Sixth Amendment under Minn. Stat. § 216B.48.

CONCLUSION

Xcel Energy respectfully requests that the Commission approve our proposed changes in the Sixth Amendment to the Service Agreement that adds the Wildfire Mitigation service function to the Service Agreement and contains various text updates for clarity and consistency. We ask that the Commission accept this annual filing in compliance with the November 20, 2014 Order in Docket No. E,G002/M-14-234.

Dated: May 30, 2025

Northern States Power Company

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Hwikwon Ham	Commissioner
Audrey C. Partridge	Commissioner
Joseph K. Sullivan	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF NORTHERN STATES
POWER COMPANY'S 2025 ANNUAL
FILING REGARDING ITS SERVICE
AGREEMENT WITH XCEL ENERGY
SERVICES INC.

DOCKET No. E,G002/AI-25-___

ANNUAL REPORT

SUMMARY OF FILING

Please take notice that on May 30, 2025, Northern States Power Company, doing business as Xcel Energy, submitted an annual filing to the Minnesota Public Utilities Commission requesting approval of a Sixth Amendment to the Service Agreement that includes a new Wildfire Mitigation service function and various text updates for additional clarity and consistency purposes but does not reflect any changes to our allocation methodology between Xcel Energy Services Inc. and the Company.

REQUIRED FILING INFORMATION

Pursuant to Minn. R. 7825.2200, subp. B, and the filing guidelines for affiliated interest agreements adopted in Docket No. E,G999/CI-98-651, the Company provides the following information.¹

A. Description of the Affiliated Parties and Agreement

The Service Agreement is between Northern States Power Company, a Minnesota corporation (the Company) and Xcel Energy Services Inc. (the Service Company).

The Service Agreement provides the terms and conditions under which the Service Company provides professional and other services to the Company. The current Sixth Amendment to the Service Agreement includes a new Wildfire Mitigation service function and various text updates for additional clarity and consistency purposes but does not reflect any changes to our allocation methodology.

B. Copy of the Modifications to the Agreement

With this filing, a clean version of the Sixth Amendment to the Service Agreement is included as Attachment B. To aid in identifying all requested changes, we provide a redlined copy of the Fifth Amendment showing changes made to the Service Agreement by the Sixth Amendment as Attachment C. A clean version of the proposed changes to Appendix A to the Sixth Amendment is included as Attachment D. A redlined copy of Appendix A is included as Attachment E.

C. Other Agreements between Petitioner and Affiliated Interest

1. List of Outstanding Contracts or Agreements

The Commission issued its Order approving the initial Service Agreement between Xcel Energy and the Service Company on April 27, 2001 (Docket No. G,E002/AI-00-1251).

The First Amendment to the Service Agreement concerned Appendix A and was requested in a January 30, 2004 filing (Docket No. E,G002/AI-04-181). That Petition requested a change in the three-factor formula used to distribute costs related to

¹ *In the Matter of a Commission Investigation into Procedures for Reviewing Public Utility Interest Contracts and Arrangements*, Docket No. E,G999/CI-98-651, ORDER INITIATING REPEAL OF RULE, GRANTING GENERIC VARIANCE, AND CLARIFYING INTERNAL OPERATING PROCEDURES (September 14, 1998).

corporate governance activities from the Service Company to affiliate companies. On August 20, 2004, the Commission approved this Petition.

On April 29, 2004, Xcel Energy filed a Petition (Docket No. E,G002/AI-04-666) to further amend Appendix A to the Service Agreement. This filing was in response to the Securities and Exchange Commission's (SEC) approval of new allocation ratios to allocate information technology costs. This Petition also incorporated the reporting changes requested by the Commission when it approved the January 30, 2004 filing. The Commission issued its Order approving the Petition on October 22, 2004. The new Service Agreement incorporating the three-factor formula and new allocation ratios was signed on August 15, 2004.

On June 27, 2008, Xcel Energy filed a Petition (Docket No. E,G002/AI-08-760) to incorporate the changes made by PUHCA 2005, which repealed PUHCA 1935, and changed the overseeing authority from the SEC to the Federal Energy Regulatory Commission (FERC). The Service Agreement was signed March 15, 2007, and the 2007 Agreement and 2008 changes were approved by the Commission in its January 29, 2009 Order in Docket No. E,G002/AI-08-760.

On March 24, 2014, Xcel Energy filed a Petition (Docket No. E,G002/AI-14-234) to update the Service Agreement to reflect allocation changes that had been implemented over the past several years to maintain cost-causative assignment and allocation methods for various reasons. The Second Amendment was intended to memorialize these cost allocation methods. The refinements to more broad allocators reflected in the Second Amendment were appropriate and necessary to maintain the most cost-causative allocation and assignment relationships. The changes were approved by the Commission in its November 20, 2014 Order in Docket No. E,G002/AI-14-234.

On June 1, 2015, Xcel Energy filed a Petition (Docket No. E,G002/AI-15-536) to update the Service Agreement to reflect changes in allocation methodologies implemented over the normal course of business during the preceding year. This filing was the first such annual report submitted pursuant to the Commission's November 20, 2014 Order in Docket No. E,G002/AI-14-234. Therein, the Company requested the Commission approve the Third Amendment to the Service Agreement to affect regulatory approval of proposed refinements in allocation of Service Company costs. The Commission approved changes in allocation methodologies in its November 19, 2015 Order. The Company executed the Fourth Amendment to the Service Agreement on December 14, 2015 reflecting the final approved changes and submitted it to the Commission December 17, 2015.

On July 21, 2016 in Docket No. E,G002/AI-16-489, the Commission accepted the Company's June 1, 2016 annual filing in compliance with Order Point 2 of its November 20, 2014 Order in Docket No E,G002/AI-14-234. The Company's filing proposed no changes to the Service Agreement.

On August 30, 2017 in Docket No. E,G002/AI-17-456, the Commission accepted the Company's June 1, 2017 annual filing in compliance with Order Point 2 of its November 20, 2014 Order in Docket No E,G002/AI-14-234. The Company's filing proposed no changes to the Service Agreement.

On July 26, 2018 in Docket No. E,G002/AI-18-362, the Commission accepted the Company's May 31, 2018 annual filing in compliance with Order Point 2 of its November 20, 2014 Order in Docket No E,G002/AI-14-234. The Company's filing proposed no changes to the Service Agreement.

On July 10, 2019 in Docket No. E,G002/AI-19-371, the Commission accepted the Company's May 31, 2019 annual filing in compliance with Order Point 2 of its November 20, 2014 Order in Docket No E,G002/AI-14-234. The Company's filing proposed no changes to the Service Agreement.

On May 29, 2020, Xcel Energy filed a Petition (Docket No. E,G002/AI-20-514) to update the Service Agreement to recognize realignment of activities between functions within the Service Company and make various changes to clarify and correct language and other small edits. Therein, the Company requested the Commission approve the Fifth Amendment to the Service Agreement to affect regulatory approval of the noted changes. The Commission approved the Fifth Amendment in its March 17, 2021 Order.

On January 26, 2022 in Docket No. E,G002/AI-21-356, the Commission accepted the Company's May 26, 2021 annual filing in compliance with Order Point 2 of its November 20, 2014 Order in Docket No E,G002/AI-14-234. The Company's filing proposed no changes to the Service Agreement. On June 14, 2021, the Department of Commerce submitted Comments concluding Commission approval is not necessary because no allocation methodology changes were proposed, the Department recommended the Commission accept the Company's filing in compliance with the above noted Order Point.

On June 1, 2022, the Company filed the 2022 annual filing in compliance with Order Point 2 of the Commission's November 20, 2014 Order in Docket No E,G002/AI-14-234. On May 26, 2023, the Company filed the 2023 annual filing in compliance with Order Point 2 of the Commission's November 20, 2014 Order in

Docket No E,G002/AI-14-234. On May 23, 2024, the Company filed the 2024 annual filing in compliance with Order Point 2 of the Commission's November 20, 2014 Order in Docket No E,G002/AI-14-234. The Company's filings proposed no changes to the Service Agreement. The Commission has not issued an Order in these dockets because no allocation methodology changes were proposed, and no Commission action was required.

2. Consideration Received by Affiliated Interest

The Company pays for the goods and services provided by the Service Company at cost. Under the Service Agreement, as amended by the Fifth Amendment, services performed by the Service Company for the benefit of the Company will be directly assigned, distributed, or allocated by activity, project, program, work order or other appropriate basis. The cost for services performed by the Service Company includes any expense reasonably identified and related to the services performed by the Service Company. When costs cannot be directly assigned, the methods for assigning or allocating Service Company costs to the Company are identified in Appendix A to the Sixth Amendment and are intended to allocate based on cost-causation principles.

3. Summary of Relevant Costs

A summary of the relevant costs is provided in the Electric Jurisdictional Annual Report at Section E-13. Costs to the Company under the Service Agreement have been reviewed in each of the Company's prior rate cases and will be subject to review in future rate cases.

D. Summary of Facts and Reasons Why the Agreement is in the Public Interest

The Commission's November 20, 2014 Order in Docket No. E,G002/AI-14-234 required the Company to review its allocation methods and submit an annual filing proposing changes stemming from its normal course of business to the Commission for review and approval.

The changes approved in the most recent Amendment to the Service Agreement in Docket No. E,G002/AI-20-514 are appropriate and necessary to maintain the most cost-causative allocation and assignment relationships. The Commission recognized the importance of maintaining cost-causative relationships in its September 28, 1994 Order in the Cost Allocation Docket, which established the cost-causation principles we continue to employ today in assigning service function costs to various Operating

Companies.² While the existing allocation methods allocate costs in the most cost-causative manner, the Company has added a new Wildfire Mitigation service function to the Service Agreement. With this modification we believe that the proposed Sixth Amendment is in the public interest.

E. Competitive Bidding

Competitive bidding was not conducted before entering into this Agreement. No readily available market exists to perform the services provided by the Service Company on behalf of the Company.

F. Access to Customer Information

Access to customer information will be available only to the Service Company for the purpose of providing services to the Company. It will not be made available for any other purpose.

² *In the Matter of an Investigation into the Competitive Impact of Appliance Sales and Service Practices of Minnesota Gas and Electric Utilities*, Docket No. E,G999/CI-90-1008, ORDER SETTING FILING REQUIREMENTS (September 28, 1994).

**SIXTH AMENDMENT TO SERVICE AGREEMENT
BETWEEN
NORTHERN STATES POWER COMPANY,
a Minnesota corporation
AND
XCEL ENERGY SERVICES INC.**

THIS SIXTH AMENDMENT TO SERVICE AGREEMENT (“Sixth Amendment”) is made and entered into as of the 6th day of February 2025, by and between Northern States Power Company, a Minnesota corporation (“Client Company”) and Xcel Energy Services Inc. (“Service Company”).

WHEREAS, Client Company and Service Company entered into that certain Service Agreement dated as of August 15, 2004 (“Original Service Agreement”);

WHEREAS, the Original Service Agreement has been amended from time to time;

WHEREAS, the Original Service Agreement was most recently amended by a Fifth Amendment to Service Agreement dated as of May 29, 2020 approved by the Minnesota Public Utilities Commission in their March 17, 2021 Order in Docket No. E,G002/AI-20-514 (“Fifth Amendment” and the Original Service Agreement as amended, the “Amended Service Agreement”);

WHEREAS the Amended Service Agreement is subject to the jurisdiction of state utility commissions and the Federal Energy Regulatory Commission;

WHEREAS, additional amendments to the Amended Service Agreement are necessary to recognize new allocation methodologies that are being implemented by the Client Company and Service Company;

WHEREAS, additional amendments to the Amended Service Agreement are necessary to recognize realignment of activities within certain Service Functions of the Service Company;

WHEREAS, Client Company and Service Company mutually desire, by means of this Sixth Amendment, to further amend the Amended Service Agreement as set forth below;

NOW THEREFORE, for and in consideration of the mutual covenants contained in this Sixth Amendment and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Appendix A to the Amended Service Agreement is deleted in its entirety and replaced with the contents of Appendix A to this Sixth Amendment.
2. Except as expressly amended by this Sixth Amendment, all other provisions of the Amended Service Agreement remain in full force and effect.
3. This Sixth Amendment to Service Agreement shall be subject to all necessary and prudent regulatory approvals.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have executed this Sixth Amendment to Service Agreement to be executed as of the date and year first above written.

XCEL ENERGY SERVICES INC.

BY: 
Name: Amy Schneider
Title: Vice President, Corporate Secretary & Securities

NORTHERN STATES POWER COMPANY,
A MINNESOTA CORPORATION

BY: 
Name: Ryan Long
Title: President

[SIGNATURE PAGE TO SIXTH AMENDMENT TO SERVICE AGREEMENT]

**FIFTH-SIXTH AMENDMENT TO SERVICE AGREEMENT
BETWEEN
NORTHERN STATES POWER COMPANY,
a Minnesota corporation
AND
XCEL ENERGY SERVICES INC.**

THIS **FIFTH-SIXTH** AMENDMENT TO SERVICE AGREEMENT (“**Fifth-Sixth** Amendment”) is made and entered into as of the _____ day of **May 2020** **February 2025**, by and between Northern States Power Company, a Minnesota corporation (“Client Company”) and Xcel Energy Services Inc. (“Service Company”).

WHEREAS, Client Company and Service Company entered into that certain Service Agreement dated as of August 15, 2004 (“Original Service Agreement”);

WHEREAS, the Original Service Agreement has been amended from time to time;

WHEREAS, the Original Service Agreement was most recently amended by a **Fifth****Fourth** Amendment to Service Agreement dated as of **December 14, 2015** **May 29, 2020** and ~~filed in Compliance with approved by~~ the Minnesota Public Utilities Commission ~~in their's~~ **November 19, 2015** **March 17, 2021** Order in Docket No. E,G002/AI-**15-53620-514** (“**Fourth** **Fifth** Amendment” and the Original Service Agreement as amended, the “Amended Service Agreement”);

WHEREAS the Amended Service Agreement is subject to the jurisdiction of state utility commissions and the Federal Energy Regulatory Commission;

WHEREAS, additional amendments to the Amended Service Agreement are necessary to recognize new allocation methodologies that are being implemented by the Client Company and Service Company;

WHEREAS, additional amendments to the Amended Service Agreement are necessary to recognize realignment of activities within certain Service Functions of the Service Company;

WHEREAS, Client Company and Service Company mutually desire, by means of this **Fifth-Sixth** Amendment, to further amend the Amended Service Agreement as set forth below;

NOW THEREFORE, for and in consideration of the mutual covenants contained in this **Fifth-Sixth** Amendment and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Appendix A to the Amended Service Agreement is deleted in its entirety and replaced with the contents of **Appendix A****Schedule 1** to this **Fifth-Sixth** Amendment.
2. Except as expressly amended by this **Fifth-Sixth** Amendment, all other provisions of the Amended Service Agreement remain in full force and effect.
3. This **Fifth-Sixth** Amendment to Service Agreement shall be subject to all necessary and prudent regulatory approvals.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have executed this FifthSixth Amendment to Service Agreement to be executed as of the date and year first above written.

XCEL ENERGY SERVICES INC.

BY: _____
Name: Amy SchneiderWendy B. Mahling
Title: Vice President, Corporate Secretary &
Securities

NORTHERN STATES POWER COMPANY,
A MINNESOTA CORPORATION

BY: _____
Name: Ryan LongChristopher B. Clark
Title: President

[SIGNATURE PAGE TO FIFTHSIXTH AMENDMENT TO SERVICE AGREEMENT]

Appendix A

DESCRIPTION OF SERVICES TO BE PROVIDED BY XCEL ENERGY SERVICES INC. AND DETERMINATION OF CHARGES FOR SUCH SERVICES TO THE OPERATING COMPANIES AND OTHER AFFILIATES

Description of Services Provided

A description of the services provided by Xcel Energy Services is detailed below. Identifiable costs will be directly assigned to the Operating Companies and other affiliates. For costs that are for services of a general nature and cannot be directly assigned, the method of allocation is described below for each service provided.

*a) Executive Management Services**

Description - Represents charges for Xcel Energy Inc. ("Xcel Energy") executive management and services, including, but not limited to, officers of Xcel Energy.

Method of Allocation - Executive Management Services indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*b) Investor Relations**

Description - Provides communications to investors and the financial community. Coordinates the transfer agent and shareholder record keeping functions and plans the annual shareholder meeting.

Method of Allocation - Investor Relations indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*c) Internal Audit & Risk**

Description - Reviews internal controls and procedures to ensure assets are safeguarded and transactions are properly authorized and recorded. Evaluates contract risks and trading risks.

Method of Allocation - Internal Audit and Risk indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for:

(1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

*d) Legal**

Description - Provides legal services related to labor and employment law, litigation, contracts, rates and regulation, environmental matters, real estate and other legal matters.

Method of Allocation - Legal indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*e) Claims Services**

Description - Provides claims services related to casualty, public and company claims.

Method of Allocation - Claims Services indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*f) Corporate Communications**

Description - Provides corporate communications, speech writing and coordinates media services. Provides advertising and branding development for the companies within the Xcel Energy system. Manages and tracks all charitable contributions made on behalf of the Xcel Energy system.

Method of Allocation - Corporate Communications indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*g) Employee Communications**

Description - Develops and distributes communications to employees.

Method of Allocation - Employee Communications indirect costs will be allocated based on the Employee Ratio.

*h) Corporate Strategy & Business Development**

Description - Facilitates development of corporate strategy and prepares strategic plans, monitors corporate performance and evaluates business opportunities. Develops and facilitates process improvements.

Method of Allocation - Corporate Strategy & Business Development indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*i) Government Affairs**

Description - Monitors, reviews and researches government legislation.

Method of Allocation - Government Affairs indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*j) Facilities & Real Estate**

Description - Operates and maintains office buildings and service centers. Procures real estate and administers real estate leases. Administers contracts to provide security, housekeeping and maintenance services for such facilities. Procures office furniture and equipment.

Method of Allocation - Facilities & Real Estate indirect costs will be allocated based on the Employee Ratio.

*k) Facilities Administrative Services**

Description - Includes but is not limited to the functions of mail delivery, duplicating and records management.

Method of Allocation - Facilities Administrative Services indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*l) Supply Chain**

Description - Includes contract negotiations, development and management of supplier relationships and acquisition of goods and services. Also includes inventory planning and forecasting, ordering, accounting and database management. Warehousing services includes receiving, storing, issuing, shipping, returns, and distribution of material and parts.

Method of Allocation - Supply Chain will be direct charged. Any management and oversight of the payment and reporting services activities that cannot be direct charged will be allocated based on the Invoice Transaction Ratio.

*m) Supply Chain Special Programs**

Description - Develops and implements special programs utilized across the company such as procurement cards, travel services, and compliance with corporate MWBE (minority women business expenditures) program goals.

Method of Allocation - Supply Chain Special Programs indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*n) Human Resources**

Description - Establishes and administers policies related to employment, compensation and benefits. Maintains Human Resources computer system, the tuition reimbursement plan, and diversity program. Coordinates the bargaining strategy and labor agreements with union employees. Provides technical and professional development training and general Human Resources support services.

Method of Allocation - Human Resources indirect costs will be allocated based on the Employee Ratio.

*o) Finance & Treasury**

Description - Coordinates activities related to securities issuance, including maintaining relationships with financial institutions, cash management, investing activities and monitoring the capital markets. Performs financial and economic analysis.

Method of Allocation - Finance & Treasury indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for:

(1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

*p) Accounting, Financial Reporting & Taxes**

Description - Maintains the books and records. Prepares financial and statistical reports, tax filings and ensures compliance with the applicable laws and regulations. Maintains the accounting systems. Coordinates the budgeting process.

Method of Allocation – Accounting, Financial Reporting & Taxes indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for:

(1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

*q) Payment & Reporting**

Description - Processes payments to vendors and prepares statistical reports.

Method of Allocation - Payment & Reporting indirect costs will be allocated based on the Invoice Transaction Ratio.

*r) Receipts Processing**

Description - Processes payments received from customers of the Operating Companies and affiliates.

Method of Allocation - Receipts Processing indirect costs will be allocated based on the Customer Bills Ratio.

*s) Payroll**

Description - Processes payroll including but not limited to time reporting, calculation of salaries and wages, payroll tax reporting and compliance reports.

Method of Allocation - Payroll indirect costs will be allocated based on the Employee Ratio.

*t) Rates & Regulation**

Description - Determines the Operating Companies' regulatory strategy, revenue requirements and rates for electric and gas customers. Coordinates the regulatory compliance requirements and maintains relationships with the regulatory bodies.

Method of Allocation - Rates & Regulation indirect costs will be allocated based on the Direct Labor Ratio.

*u) Environmental Services & System Planning**

Description - Responsible for the long-term planning and integration for the generation, transmission and distribution of electric and natural gas systems. Also, provides engineering services to the generation business. Establishes policies and procedures for compliance with environmental laws and regulations. Researches emerging environmental issues and monitors compliance with environmental requirements. Oversees environmental cleanup projects.

Method of Allocation - Environmental Services & System Planning will be direct charged; indirect costs will be allocated based on the Total Plant Ratio.

*v) Energy Supply Business Resources**

Description - Provides performance, specialists and analytical services to the Operating Companies' generation facilities.

Method of Allocation - Energy Supply Business Resources indirect costs will be allocated based on the MWh Generation Ratio.

*w) Energy Markets Regulated Trading & Marketing**

Description - Provides electric trading services to the Operating Companies' electric generation systems including load management, system optimization and resource acquisition.

Method of Allocation - Energy Markets Regulated Trading & Marketing indirect costs will be allocated based on the Total MWh Sales Ratio, except for:

(1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

*x) Energy Markets - Fuel Procurement**

Description - Purchases fuel for Operating Companies electric generation systems (excluding nuclear).

Method of Allocation - Energy Markets Fuel Procurement indirect costs will be allocated based on the MWh Generation Ratio.

*y) Energy Delivery Marketing**

Description - Develops new business opportunities and markets the products and services for the Delivery Business Unit.

Method of Allocation - Energy Delivery Marketing will be direct charged.

*z) Energy Delivery Construction, Operations & Maintenance (COM)**

Description - Constructs, maintains and operates electric and gas delivery systems.

Method of Allocation - Energy Delivery COM indirect costs will be allocated based on the Delivery Services Gross Plant Ratio.

*aa) Energy Delivery Engineering/Design**

Description - Provides engineering and design services in support of capacity planning, construction, operations and material standards.

Method of Allocation - Energy Delivery Engineering/Design services will be direct charged; administrative support functions that cannot be direct charged will be allocated based on the Delivery Services Gross Plant Ratio.

*bb) Marketing & Sales**

Description - Provides marketing and sales services for the Operating Companies and affiliates for their electric and natural gas customers including strategic planning, segment identification, business analysis, sales planning and customer service.

Method of Allocation - Marketing & Sales indirect costs will be allocated based on the Revenue Ratio.

*cc) Customer Service**

Description - Provides service activities to retail and wholesale customers. These services include meter reading, customer billing, call center and credit and collections.

Method of Allocation - Customer Service indirect costs will be allocated based on the Customers Ratio. Indirect costs associated with administering low income and certified medical customer assistance programs will be allocated based on a composite of the average of the Special Needs Customer Contacts Ratio and Residential Customers Ratio.

*dd) Business Systems & Innovation**

Description - Provides basic information technology services such as: application management, voice and data network operations and management, customer support services, problem management services, security administration and systems management. In addition, Business Systems acts as a single point of contact for delivery of all technical services to Xcel Energy. They partner with vendors to ensure the delivery of benchmarking, continuous improvement, and leadership around strategic initiatives and key developments in the marketplace.

Method of Allocation - Business Systems indirect costs will be allocated using any of the allocation ratios or combination of ratios.

*ee) Aviation Services**

Description - Provides aviation and travel services to employees.

Method of Allocation - Aviation Services will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio, and the Total Assets Ratio.

*ff) Fleet**

Description - Oversees the Operating Companies' Fleet Services Group.

Method of Allocation - Fleet will be direct charged.

*gg) Wildfire Mitigation**

Description – Provides support for all Xcel Energy functions to help plan for and mitigate wildfire risk to ensure customer and Xcel Energy employee safety.

Method of Allocation - Wildfire Mitigation indirect costs will be allocated based on the Total Plant Ratio.

*Corporate Governance activities within this Service Function will be allocated using the average of the Total Assets Ratio including Xcel Energy Inc.'s Per Book Assets, Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc., and Employee Ratio.

Allocation Ratios

The following ratios will be utilized as outlined above.

Revenue Ratio - Based on the sum of the monthly revenue amounts for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc.

- Based on the sum of the monthly revenue amounts for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the amount of intercompany dividends. This ratio will be determined annually, or at such time as may be required due to significant changes.

Employee Ratio - Based on the number of employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes. For regulatory purposes, in the Minnesota jurisdiction, the Total Allocated Labor Hours Including Overtime shall be used. Total Allocated Labor Hours Including Overtime (FTE Hours) is the methodology ordered by the Minnesota Public Utilities Commission in Docket No. E,G002/AI-10-690, which is based on the number of labor hours including overtime for employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies.

Employee Ratio with number of common officers assigned to Xcel Energy Inc. - Based on the number of employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the number of common officers. This ratio will be determined annually, or at such time as may be required due to significant changes.

Total Assets Ratio - Based on the total assets as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Total Assets Ratio including Xcel Energy Inc's Per Book Assets - Based on the total assets as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the per book assets of Xcel Energy Inc. This ratio will be determined annually, or at such time as may be required due to significant changes.

Square Footage Ratio - Based on the total square footage as of December 31 for the prior year. The numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Invoice Transaction Ratio - Based on the sum of the monthly number of invoice transactions processed for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually or at such time as may be required due to significant changes.

Customer Bills Ratio - Based on the average of the monthly total number of customer bills issued during the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

MWh Generation Ratio - Based on the sum of the monthly electric MWh generated by type of generator during the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Total MWh Sales Ratio - Based on the sum of the monthly electric MWh hours sold during the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This includes sales to ultimate customers, wholesale customers, and non-requirement sales for resale. This ratio will be determined annually, or at such time as may be required due to significant changes.

Customers Ratio - Based on the average of the monthly total electric customers (and/or gas customers, or residential, business and large commercial and industrial customers, where applicable) for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Delivery Services Gross Plant Ratio - Based on transmission and distribution gross, both electric and, for the prior year ending December 31, the numerator of which is an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Provided, however, as follows:

- (1) If the costs being allocated are directly related only to electric transmission, the ratio shall be based on the electric transmission gross plant;
- (2) If the costs being allocated are directly related only to electric distribution, the ratio shall be based on the electric distribution gross plant;
- (3) If the costs being allocated are directly related only to gas transmission, the ratio shall be based on the gas transmission gross plant;
- (4) If the costs being allocated are directly related only to gas distribution, the ratio shall be based on the gas distribution gross plant;
- (5) If the costs being allocated are directly related only to electric transmission and electric distribution, the ratio shall be based on the sum of the electric transmission gross plant and the electric distribution gross plant;
- (6) If the costs being allocated are directly related only to electric transmission and gas transmission, the ratio shall be based on the sum of the electric transmission gross plant and the gas transmission gross plant;
- (7) If the costs being allocated are directly related only to electric transmission and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant and the gas distribution gross plant;
- (8) If the costs being allocated are directly related only to electric distribution and gas transmission, the ratio shall be based on the sum of the electric distribution gross plant and the gas transmission gross plant;
- (9) If the costs being allocated are directly related only to electric distribution and gas distribution, the ratio shall be based on the sum of the electric distribution gross plant and the gas distribution gross plant;
- (10) If the costs being allocated are directly related only to gas transmission and gas distribution, the ratio shall be based on the sum of the gas transmission gross plant and the gas distribution gross plant;
- (11) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the electric transmission gross plant, the electric distribution gross plant, and the gas transmission gross plant;
- (12) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant, the electric distribution gross plant, and the gas distribution gross plant;
- (13) If the costs being allocated are directly related only to electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant, the gas transmission gross plant, and the gas distribution gross plant;

(14) If the costs being allocated are directly related only to electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the electric distribution plant, the gas transmission gross plant, and the gas distribution gross plant.

Meters Ratio - Based on the number of meters at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Provided, however, as follows:

(1) If the costs being allocated are directly related only to Advanced Metering Infrastructure (“AMI”) enabled meters, the ratio shall be based on the number of AMI enabled meters.

Customer Contacts Ratio - Based on the total annual number of customer contacts at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

If the costs being allocated are directly related only to the support of special needs customers, such as those receiving low income energy assistance and those having certified medical conditions, the Special Needs Customer Contacts Ratio shall be used.

Special Needs Customer Contacts Ratio – Based on the number of contacts received by the special needs customer department at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Accounts Payable Transactions Ratio - Based on the total annual number of accounts payable transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Inventory Transactions Ratio - Based on the total annual number of inventory transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Work Management Transactions Ratio - Based on the total annual number of work management transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Purchasing Transactions Ratio - Based on the total annual number of purchasing transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Plant Ratio - Based on total property, plant and equipment at the end of the prior year ending December 31, the numerator of which is an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Provided, however, as follows:

- (1) If the costs being allocated are directly related only to electric production, the ratio shall be based on the total electric production plant;
- (2) If the costs being allocated are directly related only to electric transmission, the ratio shall be based on the total electric transmission plant;
- (3) If the costs being allocated are directly related only to electric distribution, the ratio shall be based on the total electric distribution plant;
- (4) If the costs being allocated are directly related only to gas transmission, the ratio shall be based on the total gas transmission plant;
- (5) If the costs being allocated are directly related only to gas distribution, the ratio shall be based on the total gas distribution plant;
- (6) If the costs being allocated are directly related only to electric vehicles, the ratio shall be based on the total electric vehicle plant;
- (7) If the costs being allocated are directly related only to intangible plant, the ratio shall be based on the total intangible plant;
- (8) If the costs being allocated are directly related only to electric production and electric transmission, the ratio shall be based on the sum of the total electric production plant and the total electric transmission plant;

- (9) If the costs being allocated are directly related only to electric production and electric distribution, the ratio shall be based on the sum of the total electric production plant and the total electric distribution plant;
- (10) If the costs being allocated are directly related only to electric production and gas transmission, the ratio shall be based on the sum of the total electric production plant and the total gas transmission plant;
- (11) If the costs being allocated are directly related only to electric production and gas distribution, the ratio shall be based on the sum of the total electric production plant and the total gas distribution plant;
- (12) If the costs being allocated are directly related only to electric production and intangible plant, the ratio shall be based on the sum of the total electric production plant and the total intangible plant;
- (13) If the costs being allocated are directly related only to electric transmission and electric distribution, the ratio shall be based on the sum of the total electric transmission plant and the total electric distribution plant;
- (14) If the costs being allocated are directly related only to electric transmission and gas transmission, the ratio shall be based on the sum of the total electric transmission plant and the total gas transmission plant;
- (15) If the costs being allocated are directly related only to electric transmission and gas distribution, the ratio shall be based on the sum of the total electric transmission plant and the total gas distribution plant;
- (16) If the costs being allocated are directly related only to electric transmission and intangible plant, the ratio shall be based on the sum of the total electric transmission plant and the total intangible plant;
- (17) If the costs being allocated are directly related only to electric distribution and gas transmission, the ratio shall be based on the sum of the total electric distribution plant and the total gas transmission plant;
- (18) If the costs being allocated are directly related only to electric distribution and gas distribution, the ratio shall be based on the sum of the total electric distribution plant and the total gas distribution plant;
- (19) If the costs being allocated are directly related only to electric distribution and intangible plant, the ratio shall be based on the sum of the total electric distribution plant and the total intangible plant;
- (20) If the costs being allocated are directly related only to electric distribution and electric vehicle plant, the ratio shall be based on the sum of the total electric distribution plant and the total electric vehicle plant;
- (21) If the costs being allocated are directly related only to gas transmission and gas distribution, the ratio shall be based on the sum of the total gas transmission plant and the total gas distribution plant;
- (22) If the costs being allocated are directly related only to gas transmission and intangible plant, the ratio shall be based on the sum of the total gas transmission plant and the total intangible plant;
- (23) If the costs being allocated are directly related only to gas distribution and intangible plant, the ratio shall be based on the sum of the total gas distribution plant and the total intangible plant;

(24) If the costs being allocated are directly related only to electric production, electric transmission, and electric distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total electric distribution plant;

(25) If the costs being allocated are directly related only to electric production, electric transmission, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total gas transmission plant;

(26) If the costs being allocated are directly related only to electric production, electric transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total gas distribution plant;

(27) If the costs being allocated are directly related only to electric production, electric transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total intangible plant;

(28) If the costs being allocated are directly related only to electric production, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total gas transmission plant;

(29) If the costs being allocated are directly related only to electric production, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total gas distribution plant;

(30) If the costs being allocated are directly related only to electric production, electric distribution, and intangible, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total intangible plant;

(31) If the costs being allocated are directly related only to electric production, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, and the total gas distribution plant;

(32) If the costs being allocated are directly related only to electric production, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, and the total intangible plant;

(33) If the costs being allocated are directly related only to electric production, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas distribution plant, and the total intangible plant;

(34) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total gas transmission plant;

(35) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total gas distribution plant;

(36) If the costs being allocated are directly related only to electric transmission, electric distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total intangible plant;

(37) If the costs being allocated are directly related only to electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, and the total gas distribution plant;

(38) If the costs being allocated are directly related only to electric transmission, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, and the total intangible plant;

(39) If the costs being allocated are directly related only to electric transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas distribution plant, and the total intangible plant;

(40) If the costs being allocated are directly related only to electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas transmission plant, and the total intangible plant;

(41) If the costs being allocated are directly related only to electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas distribution plant, and the total intangible plant;

(42) If the costs being allocated are directly related only to electric distribution, gas distribution, and gas transmission, the ratio shall be based on the sum of the total electric distribution plant, the total gas distribution plant, and the total gas transmission plant;

(43) If the costs being allocated are directly related only to gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total gas transmission plant, the total gas distribution plant, and the total intangible plant;

(44) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total gas transmission plant;

(45) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total gas distribution plant;

(46) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total intangible plant;

(47) If the costs being allocated are directly related only to electric production, electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas transmission plant, and the total gas distribution plant;

(48) If the costs being allocated are directly related only to electric production, electric transmission, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas transmission plant, and the total intangible plant;

(49) If the costs being allocated are directly related only to electric production, electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas transmission plant, and the total gas distribution plant;

(50) If the costs being allocated are directly related only to electric production, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;

(51) If the costs being allocated are directly related only to electric production, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;

(52) If the costs being allocated are directly related only to electric production, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;

(53) If the costs being allocated are directly related only to electric transmission, electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total gas distribution plant;

(54) If the costs being allocated are directly related only to electric transmission, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;

(55) If the costs being allocated are directly related only to electric transmission, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;

(56) If the costs being allocated are directly related only to electric transmission, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;

(57) If the costs being allocated are directly related only to electric distribution, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;

(58) If the costs being allocated are directly related only to electric production, electric transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas distribution plant, and the total intangible plant;

(59) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total gas transmission plant;

(60) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;

(61) If the costs being allocated are directly related only to electric production, electric distribution, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant;

(62) If the costs being allocated are directly related only to electric production, electric transmission, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant;

(63) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;

(64) If the costs being allocated are directly related only to electric transmission, electric distribution, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant.

Total Phones Ratio - Based on the number of phones at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Radios Ratio - Based on the number of radios at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Computers Ratio - Based on the number of computers at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Software Applications Users Ratio - Based on the number of users of a specific software application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Joint Operating Agreement Peak Hour Megawatt Load Ratio - Based on that certain Joint Operating Agreement among Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation, Public Service Company of Colorado, Southwestern Public Service Company, and Xcel Energy Services Inc., as agent, dated as of October 1, 2004, as may be amended from time to time, that designates costs to be allocated based on peak hour of megawatt load for previous year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Joint Operating Agreement Labor Hours Ratio - Based on that certain Joint Operating Agreement among Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation, Public Service Company of Colorado, Southwestern Public Service Company, and Xcel Energy Services Inc., as agent, dated as of October 1, 2004, as may be amended from time to time, that designates costs to be allocated based on labor hours at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Direct Labor Ratio - Based on fully-loaded direct-charged Rates and Regulation labor dollars charged to individual operating affiliates by the Rates and Regulation service function. The numerator of which is the fully-loaded direct-charged labor dollars to individual operating affiliates by Rates and Regulation service function and the denominator of which is the total fully-loaded direct-charged labor dollars to all affiliates by the Rates and Regulation service function.

Appendix A

DESCRIPTION OF SERVICES TO BE PROVIDED BY XCEL ENERGY SERVICES INC. AND DETERMINATION OF CHARGES FOR SUCH SERVICES TO THE OPERATING COMPANIES AND OTHER AFFILIATES

Description of Services Provided

A description of the services provided by Xcel Energy Services is detailed below. Identifiable costs will be directly assigned to the Operating Companies and other affiliates. For costs that are for services of a general nature and cannot be directly assigned, the method of allocation is described below for each service provided.

*a) Executive Management Services**

Description - Represents charges for Xcel Energy Inc. ("Xcel Energy") executive management and services, including, but not limited to, officers of Xcel Energy.

Method of Allocation - Executive Management Services indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*b) Investor Relations**

Description - Provides communications to investors and the financial community. Coordinates the transfer agent and shareholder record keeping functions and plans the annual shareholder meeting.

Method of Allocation - Investor Relations indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*c) Internal Audit & Risk**

Description - Reviews internal controls and procedures to ensure assets are safeguarded and transactions are properly authorized and recorded. Evaluates contract risks and trading risks.

Method of Allocation - Internal Audit and Risk indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for:

(1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation

trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

*d) Legal**

Description - Provides legal services related to labor and employment law, litigation, contracts, rates and regulation, environmental matters, real estate and other legal matters.

Method of Allocation - Legal indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*e) Claims Services**

Description - Provides claims services related to casualty, public and company claims.

Method of Allocation - Claims Services indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*f) Corporate Communications**

Description - Provides corporate communications, speech writing and coordinates media services. Provides advertising and branding development for the companies within the Xcel Energy system. Manages and tracks all charitable contributions made on behalf of the Xcel Energy system.

Method of Allocation - Corporate Communications indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*g) Employee Communications**

Description - Develops and distributes communications to employees.

Method of Allocation - Employee Communications indirect costs will be allocated based on the Employee Ratio.

*h) Corporate Strategy & Business Development**

Description - Facilitates development of corporate strategy and prepares strategic plans, monitors corporate performance and evaluates business opportunities. Develops and facilitates process improvements.

Method of Allocation - Corporate Strategy & Business Development indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*i) Government Affairs**

Description - Monitors, reviews and researches government legislation.

Method of Allocation - Government Affairs indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*j) Facilities & Real Estate**

Description - Operates and maintains office buildings and service centers. Procures real estate and administers real estate leases. Administers contracts to provide security, housekeeping and maintenance services for such facilities. Procures office furniture and equipment.

Method of Allocation - Facilities & Real Estate indirect costs will be allocated based on the Employee Ratio.

*k) Facilities Administrative Services**

Description - Includes but is not limited to the functions of mail delivery, duplicating and records management.

Method of Allocation - Facilities Administrative Services indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*l) Supply Chain**

Description - Includes contract negotiations, development and management of supplier relationships and acquisition of goods and services. Also includes inventory planning and forecasting, ordering, accounting and database management. Warehousing services includes receiving, storing, issuing, shipping, returns, and distribution of material and parts.

Method of Allocation - Supply Chain will be direct charged. Any management and oversight of the payment and reporting services activities that cannot be direct charged will be allocated based on the Invoice Transaction Ratio.

*m) Supply Chain Special Programs**

Description - Develops and implements special programs utilized across the company such as procurement cards, travel services, and compliance with corporate MWBE (minority women business expenditures) program goals.

Method of Allocation - Supply Chain Special Programs indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio.

*n) Human Resources**

Description - Establishes and administers policies related to employment, compensation and benefits. Maintains Human Resources computer system, the tuition reimbursement plan, and diversity program. Coordinates the bargaining strategy and labor agreements with union employees. Provides technical and professional development training and general Human Resources support services.

Method of Allocation - Human Resources indirect costs will be allocated based on the Employee Ratio.

*o) Finance & Treasury**

Description - Coordinates activities related to securities issuance, including maintaining relationships with financial institutions, cash management, investing activities and monitoring the capital markets. Performs financial and economic analysis.

Method of Allocation - Finance & Treasury indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for:

(1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

*p) Accounting, Financial Reporting & Taxes**

Description - Maintains the books and records. Prepares financial and statistical reports, tax filings and ensures compliance with the applicable laws and regulations. Maintains the accounting systems. Coordinates the budgeting process.

Method of Allocation – Accounting, Financial Reporting & Taxes indirect costs will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio and the Total Assets Ratio, except for:

(1) indirect costs associated with proprietary trading activities, which will be

allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

*q) Payment & Reporting**

Description - Processes payments to vendors and prepares statistical reports.

Method of Allocation - Payment & Reporting indirect costs will be allocated based on the Invoice Transaction Ratio.

*r) Receipts Processing**

Description - Processes payments received from customers of the Operating Companies and affiliates.

Method of Allocation - Receipts Processing indirect costs will be allocated based on the Customer Bills Ratio.

*s) Payroll**

Description - Processes payroll including but not limited to time reporting, calculation of salaries and wages, payroll tax reporting and compliance reports.

Method of Allocation - Payroll indirect costs will be allocated based on the Employee Ratio.

*t) Rates & Regulation**

Description - Determines the Operating Companies' regulatory strategy, revenue requirements and rates for electric and gas customers. Coordinates the regulatory compliance requirements and maintains relationships with the regulatory bodies.

Method of Allocation - Rates & Regulation indirect costs will be allocated based on the Direct Labor Ratio.

*u) Energy Supply Engineering and Environmental Services & System Planning**

Description - Responsible for the long-term planning and integration for the generation, transmission and distribution of electric and natural gas systems. Also, Provides engineering services to the generation business. Establishes policies and procedures for compliance with environmental laws and regulations. Researches emerging environmental issues and monitors compliance with environmental requirements. Oversees environmental cleanup projects.

Method of Allocation - ~~Energy Supply Engineering and Environmental Services & System Planning~~ will be direct charged; ~~administrative support functions that cannot be direct charged~~ ~~indirect costs~~ will be allocated based on the Total Plant Ratio.

v) *Energy Supply Business Resources**

Description - Provides performance, specialists and analytical services to the Operating Companies' generation facilities.

Method of Allocation - Energy Supply Business Resources indirect costs will be allocated based on the MWh Generation Ratio.

w) *Energy Markets Regulated Trading & Marketing**

Description - Provides electric trading services to the Operating Companies' electric generation systems including load management, system optimization and resource acquisition.

Method of Allocation - Energy Markets Regulated Trading & Marketing indirect costs will be allocated based on the Total MWh Sales Ratio, except for:

(1) indirect costs associated with proprietary trading activities, which will be allocated based on the Joint Operating Agreement Peak Hour Megawatt Load Ratio, provided, however, that indirect costs provided jointly for both generation trading activities and proprietary trading activities will be allocated based on the Joint Operating Agreement Labor Hours Ratio.

x) *Energy Markets - Fuel Procurement**

Description - Purchases fuel for Operating Companies electric generation systems (excluding nuclear).

Method of Allocation - Energy Markets Fuel Procurement indirect costs will be allocated based on the MWh Generation Ratio.

y) *Energy Delivery Marketing**

Description - Develops new business opportunities and markets the products and services for the Delivery Business Unit.

Method of Allocation - Energy Delivery Marketing will be direct charged.

z) *Energy Delivery Construction, Operations & Maintenance (COM)**

Description - Constructs, maintains and operates electric and gas delivery systems.

Method of Allocation - Energy Delivery COM indirect costs will be allocated based on the Delivery Services Gross Plant Ratio.

*aa) Energy Delivery Engineering/Design**

Description - Provides engineering and design services in support of capacity planning, construction, operations and material standards.

Method of Allocation - Energy Delivery Engineering/Design services will be direct charged; administrative support functions that cannot be direct charged will be allocated based on the Delivery Services Gross Plant Ratio.

*bb) Marketing & Sales**

Description - Provides marketing and sales services for the Operating Companies and affiliates for their electric and natural gas customers including strategic planning, segment identification, business analysis, sales planning and customer service.

Method of Allocation - Marketing & Sales indirect costs will be allocated based on the Revenue Ratio.

*cc) Customer Service**

Description - Provides service activities to retail and wholesale customers. These services include meter reading, customer billing, call center and credit and collections.

Method of Allocation - Customer Service indirect costs will be allocated based on the Customers Ratio. Indirect costs associated with administering low income and certified medical customer assistance programs will be allocated based on a composite of the average of the Special Needs Customer Contacts Ratio and Residential Customers Ratio.

*dd) Business Systems & Innovation**

Description - Provides basic information technology services such as: application management, voice and data network operations and management, customer support services, problem management services, security administration and systems management. In addition, Business Systems acts as a single point of contact for delivery of all technical services to Xcel Energy. They partner with vendors to ensure the delivery of benchmarking, continuous improvement, and leadership around strategic initiatives and key developments in the marketplace.

Method of Allocation - Business Systems indirect costs will be allocated using any of the allocation ratios or combination of ratios.

*ee) Aviation Services**

Description - Provides aviation and travel services to employees.

Method of Allocation - Aviation Services will be allocated based on a three-factor formula that is comprised of the average of the Revenue Ratio, the Employee Ratio, and the Total Assets Ratio.

*ff) Fleet**

Description - Oversees the Operating Companies' Fleet Services Group.

Method of Allocation - Fleet will be direct charged.

*gg) Wildfire Mitigation**

Description - Provides support for all Xcel Energy functions to help plan for and mitigate wildfire risk to ensure customer and Xcel Energy employee safety.

Method of Allocation - Wildfire Mitigation indirect costs will be allocated based on the Total Plant Ratio.

*Corporate Governance activities within this Service Function will be allocated using the average of the Total Assets Ratio including Xcel Energy Inc.'s Per Book Assets, Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc., and Employee Ratio.

Allocation Ratios

The following ratios will be utilized as outlined above.

Revenue Ratio - Based on the sum of the monthly revenue amounts for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc.

- Based on the sum of the monthly revenue amounts for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the amount of intercompany dividends. This ratio will be determined annually, or at such time as may be required due to significant changes.

Employee Ratio - Based on the number of employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes. For regulatory purposes, in the Minnesota jurisdiction, the Total Allocated Labor Hours Including Overtime shall be used. Total Allocated Labor Hours Including Overtime (FTE Hours) is the methodology ordered by the Minnesota Public Utilities Commission in Docket No. E,G002/AI-10-690, which is based on the number of labor hours including overtime for employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies.

Employee Ratio with number of common officers assigned to Xcel Energy Inc. - Based on the number of employees at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the number of common officers. This ratio will be determined annually, or at such time as may be required due to significant changes.

Total Assets Ratio - Based on the total assets as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Total Assets Ratio including Xcel Energy Inc's Per Book Assets - Based on the total assets as of December 31 for the prior year, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. Xcel Energy Inc. will be assigned the per book assets of Xcel Energy Inc. This ratio will be determined annually, or at such time as may be required due to significant changes.

Square Footage Ratio - Based on the total square footage as of December 31 for the prior year. The numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Invoice Transaction Ratio - Based on the sum of the monthly number of invoice transactions processed for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually or at such time as may be required due to significant changes.

Customer Bills Ratio - Based on the average of the monthly total number of customer bills issued during the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

MWh Generation Ratio - Based on the sum of the monthly electric MWh generated by type of generator during the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Total MWh Sales Ratio - Based on the sum of the monthly electric MWh hours sold during the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This includes sales to ultimate customers, wholesale customers, and non-requirement sales for resale. This ratio will be determined annually, or at such time as may be required due to significant changes.

Customers Ratio - Based on the average of the monthly total electric customers (and/or gas customers, or residential, business and large commercial and industrial customers, where applicable) for the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Delivery Services Gross Plant Ratio - Based on transmission and distribution gross, both electric and, for the prior year ending December 31, the numerator of which is an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Provided, however, as follows:

- (1) If the costs being allocated are directly related only to electric transmission, the ratio shall be based on the electric transmission gross plant;
- (2) If the costs being allocated are directly related only to electric distribution, the ratio shall be based on the electric distribution gross plant;
- (3) If the costs being allocated are directly related only to gas transmission, the ratio shall be based on the gas transmission gross plant;
- (4) If the costs being allocated are directly related only to gas distribution, the ratio shall be based on the gas distribution gross plant;
- (5) If the costs being allocated are directly related only to electric transmission and electric distribution, the ratio shall be based on the sum of the electric transmission gross plant and the electric distribution gross plant;
- (6) If the costs being allocated are directly related only to electric transmission and gas transmission, the ratio shall be based on the sum of the electric transmission gross plant and the gas transmission gross plant;
- (7) If the costs being allocated are directly related only to electric transmission and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant and the gas distribution gross plant;
- (8) If the costs being allocated are directly related only to electric distribution and gas transmission, the ratio shall be based on the sum of the electric distribution gross plant and the gas transmission gross plant;
- (9) If the costs being allocated are directly related only to electric distribution and gas distribution, the ratio shall be based on the sum of the electric distribution gross plant and the gas distribution gross plant;
- (10) If the costs being allocated are directly related only to gas transmission and gas distribution, the ratio shall be based on the sum of the gas transmission gross plant and the gas distribution gross plant;
- (11) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the electric transmission gross plant, the electric distribution gross plant, and the gas transmission gross plant;
- (12) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant, the electric distribution gross plant, and the gas distribution gross plant;
- (13) If the costs being allocated are directly related only to electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the electric transmission gross plant, the gas transmission gross plant, and the gas distribution gross plant;
- (14) If the costs being allocated are directly related only to electric distribution, gas

transmission, and gas distribution, the ratio shall be based on the sum of the electric distribution plant, the gas transmission gross plant, and the gas distribution gross plant.

Meters Ratio - Based on the number of meters at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Provided, however, as follows:

(1) If the costs being allocated are directly related only to Advanced Metering Infrastructure (“AMI”) enabled meters, the ratio shall be based on the number of AMI enabled meters.

Customer Contacts Ratio - Based on the total annual number of customer contacts at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

If the costs being allocated are directly related only to the support of special needs customers, such as those receiving low income energy assistance and those having certified medical conditions, the Special Needs Customer Contacts Ratio shall be used.

Special Needs Customer Contacts Ratio – Based on the number of contacts received by the special needs customer department at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Accounts Payable Transactions Ratio - Based on the total annual number of accounts payable transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Inventory Transactions Ratio - Based on the total annual number of inventory transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Work Management Transactions Ratio - Based on the total annual number of work management transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Purchasing Transactions Ratio - Based on the total annual number of purchasing transactions by system application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Plant Ratio - Based on total property, plant and equipment at the end of the prior year ending December 31, the numerator of which is an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Provided, however, as follows:

- (1) If the costs being allocated are directly related only to electric production, the ratio shall be based on the total electric production plant;
- (2) If the costs being allocated are directly related only to electric transmission, the ratio shall be based on the total electric transmission plant;
- (3) If the costs being allocated are directly related only to electric distribution, the ratio shall be based on the total electric distribution plant;
- (4) If the costs being allocated are directly related only to gas transmission, the ratio shall be based on the total gas transmission plant;
- (5) If the costs being allocated are directly related only to gas distribution, the ratio shall be based on the total gas distribution plant;
- (6) If the costs being allocated are directly related only to electric vehicles, the ratio shall be based on the total electric vehicle plant;**
- (76) If the costs being allocated are directly related only to intangible plant, the ratio shall be based on the total intangible plant;**
- (87) If the costs being allocated are directly related only to electric production and electric transmission, the ratio shall be based on the sum of the total electric production plant and the total electric transmission plant;**
- (98) If the costs being allocated are directly related only to electric production and electric distribution, the ratio shall be based on the sum of the total electric production plant and the total electric distribution plant;**
- (109) If the costs being allocated are directly related only to electric production and gas transmission, the ratio shall be based on the sum of the total electric production plant and the total gas transmission plant;**
- (1140) If the costs being allocated are directly related only to electric production and gas distribution, the ratio shall be based on the sum of the total electric**

production plant and the total gas distribution plant;

(1244) If the costs being allocated are directly related only to electric production and intangible plant, the ratio shall be based on the sum of the total electric production plant and the total intangible plant;

(1342) If the costs being allocated are directly related only to electric transmission and electric distribution, the ratio shall be based on the sum of the total electric transmission plant and the total electric distribution plant;

(1413) If the costs being allocated are directly related only to electric transmission and gas transmission, the ratio shall be based on the sum of the total electric transmission plant and the total gas transmission plant;

(1514) If the costs being allocated are directly related only to electric transmission and gas distribution, the ratio shall be based on the sum of the total electric transmission plant and the total gas distribution plant;

(1615) If the costs being allocated are directly related only to electric transmission and intangible plant, the ratio shall be based on the sum of the total electric transmission plant and the total intangible plant;

(1746) If the costs being allocated are directly related only to electric distribution and gas transmission, the ratio shall be based on the sum of the total electric distribution plant and the total gas transmission plant;

(1817) If the costs being allocated are directly related only to electric distribution and gas distribution, the ratio shall be based on the sum of the total electric distribution plant and the total gas distribution plant;

(1948) If the costs being allocated are directly related only to electric distribution and intangible plant, the ratio shall be based on the sum of the total electric distribution plant and the total intangible plant;

(20) If the costs being allocated are directly related only to electric distribution and electric vehicle plant, the ratio shall be based on the sum of the total electric distribution plant and the total electric vehicle plant;

(2149) If the costs being allocated are directly related only to gas transmission and gas distribution, the ratio shall be based on the sum of the total gas transmission plant and the total gas distribution plant;

(2220) If the costs being allocated are directly related only to gas transmission and intangible plant, the ratio shall be based on the sum of the total gas transmission plant and the total intangible plant;

(2321) If the costs being allocated are directly related only to gas distribution and intangible plant, the ratio shall be based on the sum of the total gas distribution plant and the total intangible plant;

(2422) If the costs being allocated are directly related only to electric production, electric transmission, and electric distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total electric distribution plant;

(2523) If the costs being allocated are directly related only to electric production, electric transmission, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total gas transmission plant;

(2624) If the costs being allocated are directly related only to electric production, electric transmission, and gas distribution, the ratio shall be based on the sum of the

total electric production plant, the total electric transmission plant, and the total gas distribution plant;

(2725) If the costs being allocated are directly related only to electric production, electric transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, and the total intangible plant;

(2826) If the costs being allocated are directly related only to electric production, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total gas transmission plant;

(2927) If the costs being allocated are directly related only to electric production, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total gas distribution plant;

(3028) If the costs being allocated are directly related only to electric production, electric distribution, and intangible, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, and the total intangible plant;

(3129) If the costs being allocated are directly related only to electric production, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, and the total gas distribution plant;

(3230) If the costs being allocated are directly related only to electric production, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, and the total intangible plant;

(3331) If the costs being allocated are directly related only to electric production, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas distribution plant, and the total intangible plant;

(3432) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total gas transmission plant;

(3533) If the costs being allocated are directly related only to electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total gas distribution plant;

(3634) If the costs being allocated are directly related only to electric transmission, electric distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, and the total intangible plant;

(3735) If the costs being allocated are directly related only to electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, and the total gas distribution plant;

(3836) If the costs being allocated are directly related only to electric transmission,

gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, and the total intangible plant;

(3937) If the costs being allocated are directly related only to electric transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas distribution plant, and the total intangible plant;

(4038) If the costs being allocated are directly related only to electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas transmission plant, and the total intangible plant;

(4139) If the costs being allocated are directly related only to electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas distribution plant, and the total intangible plant;

(4240) If the costs being allocated are directly related only to electric distribution, gas distribution, and gas transmission, the ratio shall be based on the sum of the total electric distribution plant, the total gas distribution plant, and the total gas transmission plant;

(4341) If the costs being allocated are directly related only to gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total gas transmission plant, the total gas distribution plant, and the total intangible plant;

(4442) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total gas transmission plant;

(4543) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total gas distribution plant;

(4644) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, and the total intangible plant;

(4745) If the costs being allocated are directly related only to electric production, electric transmission, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas transmission plant, and the total gas distribution plant;

(4846) If the costs being allocated are directly related only to electric production, electric transmission, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas transmission plant, and the total intangible plant;

(4947) If the costs being allocated are directly related only to electric production, electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas transmission plant, and the total gas distribution plant;

(5048) If the costs being allocated are directly related only to electric production,

electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;

(5149) If the costs being allocated are directly related only to electric production, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;

(5250) If the costs being allocated are directly related only to electric production, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;

(5354) If the costs being allocated are directly related only to electric transmission, electric distribution, gas transmission, and gas distribution, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total gas distribution plant;

(5452) If the costs being allocated are directly related only to electric transmission, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;

(5553) If the costs being allocated are directly related only to electric transmission, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;

(5654) If the costs being allocated are directly related only to electric transmission, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;

(5755) If the costs being allocated are directly related only to electric distribution, gas transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric distribution plant, the total gas transmission plant, the total gas distribution plant, and the total intangible plant;

(5856) If the costs being allocated are directly related only to electric production, electric transmission, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas distribution plant, and the total intangible plant;

(5957) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas distribution, and gas transmission, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total gas transmission plant;

(6058) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas transmission plant, and the total intangible plant;

(6159) If the costs being allocated are directly related only to electric production, electric distribution, gas distribution, gas transmission, and intangible plant, the

ratio shall be based on the sum of the total electric production plant, the total electric distribution plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant;

(6260) If the costs being allocated are directly related only to electric production, electric transmission, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant;

(6364) If the costs being allocated are directly related only to electric production, electric transmission, electric distribution, gas distribution, and intangible plant, the ratio shall be based on the sum of the total electric production plant, the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, and the total intangible plant;

(6462) If the costs being allocated are directly related only to electric transmission, electric distribution, gas distribution, gas transmission, and intangible plant, the ratio shall be based on the sum of the total electric transmission plant, the total electric distribution plant, the total gas distribution plant, the total gas transmission plant, and the total intangible plant.

Total Phones Ratio - Based on the number of phones at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Radios Ratio - Based on the number of radios at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Computers Ratio - Based on the number of computers at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Total Software Applications Users Ratio - Based on the number of users of a specific software application at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such a time as may be required due to significant changes.

Joint Operating Agreement Peak Hour Megawatt Load Ratio - Based on that certain Joint Operating Agreement among Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation,

Public Service Company of Colorado, Southwestern Public Service Company, and Xcel Energy Services Inc., as agent, dated as of October 1, 2004, as may be amended from time to time, that designates costs to be allocated based on peak hour of megawatt load for previous year ending December 31, the numerator of which is for an applicable Operating Company or affiliate company and the denominator of which is for all applicable Operating Companies and affiliate companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Joint Operating Agreement Labor Hours Ratio - Based on that certain Joint Operating Agreement among Northern States Power Company, a Minnesota corporation, Northern States Power Company, a Wisconsin corporation, Public Service Company of Colorado, Southwestern Public Service Company, and Xcel Energy Services Inc., as agent, dated as of October 1, 2004, as may be amended from time to time, that designates costs to be allocated based on labor hours at the end of the prior year ending December 31, the numerator of which is for an applicable Operating Company and the denominator of which is for all applicable Operating Companies. This ratio will be determined annually, or at such time as may be required due to significant changes.

Direct Labor Ratio – Based on fully-loaded direct-charged Rates and Regulation labor dollars charged to individual operating affiliates by the Rates and Regulation service function. The numerator of which is the fully-loaded direct-charged labor dollars to individual operating affiliates by Rates and Regulation service function and the denominator of which is the total fully-loaded direct-charged labor dollars to all affiliates by the Rates and Regulation service function.

CERTIFICATE OF SERVICE

I, Christine Schwartz, hereby certify that I have this day served copies of the foregoing document on the attached list of persons.

- xx by depositing a true and correct copy thereof, properly enveloped with postage paid in the United States mail at Minneapolis, Minnesota
- xx electronic filing

Docket No. E,G002/AI-24-203
Xcel Energy Miscellaneous Electric Service List
Xcel Energy Miscellaneous Gas Service List

Dated this 30th day of May 2025

/s/

Christine Schwartz
Regulatory Administrator

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
1	James J.	Bertrand	james.bertrand@stinson.com	STINSON LLP		50 S 6th St Ste 2600 Minneapolis MN, 55402 United States	Electronic Service		No	24-203AI-24-203
2	Matthew	Brodin	mbrodin@allete.com	Minnesota Power		30 West Superior Street Duluth MN, 55802 United States	Electronic Service		No	24-203AI-24-203
3	James	Canaday	james.canaday@ag.state.mn.us	Office of the Attorney General - Residential Utilities Division		Suite 1400 445 Minnesota St. St. Paul MN, 55101 United States	Electronic Service		No	24-203AI-24-203
4	John	Coffman	john@johncoffman.net	AARP		871 Tuxedo Blvd. St. Louis MO, 63119-2044 United States	Electronic Service		No	24-203AI-24-203
5	Generic	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General - Department of Commerce		445 Minnesota Street Suite 1400 St. Paul MN, 55101 United States	Electronic Service		Yes	24-203AI-24-203
6	George	Crocker	gwillc@nawo.org	North American Water Office		5093 Keats Avenue Lake Elmo MN, 55042 United States	Electronic Service		No	24-203AI-24-203
7	Ian M.	Dobson	ian.m.dobson@xcelenergy.com	Xcel Energy		414 Nicollet Mall, 401-8 Minneapolis MN, 55401 United States	Electronic Service		No	24-203AI-24-203
8	Christopher	Droske	christopher.droske@minneapolismn.gov	Northern States Power Company dba Xcel Energy-Elec		661 5th Ave N Minneapolis MN, 55405 United States	Electronic Service		No	24-203AI-24-203
9	John	Farrell	jfarrell@ilsr.org	Institute for Local Self-Reliance		2720 E. 22nd St Institute for Local Self-Reliance Minneapolis MN, 55406 United States	Electronic Service		No	24-203AI-24-203
10	Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce		85 7th Place E Ste 280 Saint Paul MN, 55101-2198 United States	Electronic Service		No	24-203AI-24-203
11	Edward	Garvey	garveyed@aol.com	Residence		32 Lawton St Saint Paul MN, 55102 United States	Electronic Service		No	24-203AI-24-203
12	Todd J.	Guerrero	todd.guerrero@kutakrock.com	Kutak Rock LLP		Suite 1750 220 South Sixth Street Minneapolis MN, 55402-1425 United States	Electronic Service		No	24-203AI-24-203
13	Amber	Hedlund	amber.r.hedlund@xcelenergy.com	Northern States Power Company dba Xcel Energy-Elec		414 Nicollet Mall, 401-7 Minneapolis MN, 55401 United States	Electronic Service		No	24-203AI-24-203

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
14	Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association		4300 220th St W Farmington MN, 55024 United States	Electronic Service		No	24-203AI-24-203
15	Annette	Henkel	mui@mnutilityinvestors.org	Minnesota Utility Investors		413 Wacouta Street #230 St.Paul MN, 55101 United States	Electronic Service		No	24-203AI-24-203
16	Michael	Hoppe	lu23@ibew23.org	Local Union 23, I.B.E.W.		445 Etna Street Ste. 61 St. Paul MN, 55106 United States	Electronic Service		No	24-203AI-24-203
17	Geoffrey	Inge	ginge@regintllc.com	Regulatory Intelligence LLC		PO Box 270636 Superior CO, 80027-9998 United States	Electronic Service		No	24-203AI-24-203
18	Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law		2950 Yellowtail Ave. Marathon FL, 33050 United States	Electronic Service		No	24-203AI-24-203
19	Richard	Johnson	rick.johnson@lawmoss.com	Moss & Barnett		150 S. 5th Street Suite 1200 Minneapolis MN, 55402 United States	Electronic Service		No	24-203AI-24-203
20	Sarah	Johnson Phillips	sjphillips@stoel.com	Stoel Rives LLP		33 South Sixth Street Suite 4200 Minneapolis MN, 55402 United States	Electronic Service		No	24-203AI-24-203
21	Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.		8300 Norman Center Drive Suite 1000 Bloomington MN, 55437 United States	Electronic Service		No	24-203AI-24-203
22	Eric	Lipman	eric.lipman@state.mn.us	Office of Administrative Hearings		PO Box 64620 St. Paul MN, 55164-0620 United States	Electronic Service		No	24-203AI-24-203
23	Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting, LLC		961 N Lost Woods Rd Oconomowoc WI, 53066 United States	Electronic Service		No	24-203AI-24-203
24	Stacy	Miller	stacy.miller@minneapolismn.gov	City of Minneapolis		350 S. 5th Street Room M 301 Minneapolis MN, 55415 United States	Electronic Service		No	24-203AI-24-203
25	David	Moeller	dmoeller@allete.com	Minnesota Power			Electronic Service		No	24-203AI-24-203
26	Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP		33 South Sixth St Ste 4200 Minneapolis MN, 55402 United States	Electronic Service		No	24-203AI-24-203

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
27	David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency		220 South Sixth Street Suite 1300 Minneapolis MN, 55402 United States	Electronic Service		No	24-203AI-24-203
28	Carol A.	Overland	overland@legalelectric.org	Legalelectric - Overland Law Office		1110 West Avenue Red Wing MN, 55066 United States	Electronic Service		No	24-203AI-24-203
29	Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General - Residential Utilities Division		1400 BRM Tower 445 Minnesota St St. Paul MN, 55101-2131 United States	Electronic Service		Yes	24-203AI-24-203
30	Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy		26 E Exchange St, Ste 206 St. Paul MN, 55101-1667 United States	Electronic Service		No	24-203AI-24-203
31	Peter	Scholtz	peter.scholtz@ag.state.mn.us	Office of the Attorney General - Residential Utilities Division		Suite 1400 445 Minnesota Street St. Paul MN, 55101-2131 United States	Electronic Service		No	24-203AI-24-203
32	Christine	Schwartz	regulatory.records@xcelenergy.com	Xcel Energy		414 Nicollet Mall, MN1180-07-MCA Minneapolis MN, 55401-1993 United States	Electronic Service		No	24-203AI-24-203
33	Will	Seuffert	will.seuffert@state.mn.us	Public Utilities Commission		121 7th Pl E Ste 350 Saint Paul MN, 55101 United States	Electronic Service		Yes	24-203AI-24-203
34	Joshua	Smith	joshua.smith@sierraclub.org			85 Second St FL 2 San Francisco CA, 94105 United States	Electronic Service		No	24-203AI-24-203
35	Ken	Smith	ken.smith@districtenergy.com	District Energy St. Paul Inc.		76 W Kellogg Blvd St. Paul MN, 55102 United States	Electronic Service		No	24-203AI-24-203
36	Beth	Soholt	bsoholt@cleangridalliance.org	Clean Grid Alliance		570 Asbury Street Suite 201 St. Paul MN, 55104 United States	Electronic Service		No	24-203AI-24-203
37	Byron E.	Starns	byron.starns@stinson.com	STINSON LLP		50 S 6th St Ste 2600 Minneapolis MN, 55402 United States	Electronic Service		No	24-203AI-24-203
38	James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered		150 S 5th St Ste 700 Minneapolis MN, 55402 United States	Electronic Service		No	24-203AI-24-203
39	Carla	Vita	carla.vita@state.mn.us	MN DEED		Great Northern Building	Electronic Service		No	24-203AI-24-203

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
						12th Floor 180 East Fifth Street St. Paul MN, 55101 United States				
40	Nicole	Westling	nicole.westling@state.mn.us	Department of Commerce		85 7th Place E Suite 280 St Paul MN, 55001 United States	Electronic Service		No	24-203AI-24-203
41	Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine		225 South Sixth Street, Suite 3500 Minneapolis MN, 55402 United States	Electronic Service		No	24-203AI-24-203
42	Kurt	Zimmerman	kwz@ibew160.org	Local Union #160, IBEW		2909 Anthony Ln St Anthony Village MN, 55418-3238 United States	Electronic Service		No	24-203AI-24-203
43	Patrick	Zomer	pat.zomer@lawmoss.com	Moss & Barnett PA		150 S 5th St #1200 Minneapolis MN, 55402 United States	Electronic Service		No	24-203AI-24-203

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
1	James J.	Bertrand	james.bertrand@stinson.com	STINSON LLP		50 S 6th St Ste 2600 Minneapolis MN, 55402 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
2	Matthew	Brodin	mbrodin@allete.com	Minnesota Power		30 West Superior Street Duluth MN, 55802 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
3	John	Coffman	john@johncoffman.net	AARP		871 Tuxedo Blvd. St, Louis MO, 63119-2044 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
4	Generic	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General - Department of Commerce		445 Minnesota Street Suite 1400 St. Paul MN, 55101 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
5	George	Crocker	gwillc@nawo.org	North American Water Office		5093 Keats Avenue Lake Elmo MN, 55042 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
6	Christopher	Droske	christopher.droske@minneapolismn.gov	Northern States Power Company dba Xcel Energy-Elec		661 5th Ave N Minneapolis MN, 55405 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
7	John	Farrell	jfarrell@ilsr.org	Institute for Local Self-Reliance		2720 E. 22nd St Institute for Local Self-Reliance Minneapolis MN, 55406 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
8	Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce		85 7th Place E Ste 280 Saint Paul MN, 55101-2198 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
9	Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association		4300 220th St W Farmington MN, 55024 United States	Electronic Service		No	Northern States Power Company dba Xcel

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
										Energy-ElecXcel Miscl Electric
10	Michael	Hoppe	lu23@ibew23.org	Local Union 23, I.B.E.W.		445 Etna Street Ste. 61 St. Paul MN, 55106 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
11	Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law		2950 Yellowtail Ave. Marathon FL, 33050 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
12	Richard	Johnson	rick.johnson@lawmoss.com	Moss & Barnett		150 S. 5th Street Suite 1200 Minneapolis MN, 55402 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
13	Sarah	Johnson Phillips	sjphillips@stoel.com	Stoel Rives LLP		33 South Sixth Street Suite 4200 Minneapolis MN, 55402 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
14	Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.		8300 Norman Center Drive Suite 1000 Bloomington MN, 55437 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
15	Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting, LLC		961 N Lost Woods Rd Oconomowoc WI, 53066 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
16	Stacy	Miller	stacy.miller@minneapolismn.gov	City of Minneapolis		350 S. 5th Street Room M 301 Minneapolis MN, 55415 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
17	David	Moeller	dmoeller@allete.com	Minnesota Power			Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
18	Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP		33 South Sixth St Ste 4200 Minneapolis MN, 55402 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
19	David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency		220 South Sixth Street Suite 1300 Minneapolis MN, 55402 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
20	Carol A.	Overland	overland@legalelectric.org	Legalelectric - Overland Law Office		1110 West Avenue Red Wing MN, 55066 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
21	Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General - Residential Utilities Division		1400 BRM Tower 445 Minnesota St St. Paul MN, 55101-2131 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
22	Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy		26 E Exchange St, Ste 206 St. Paul MN, 55101-1667 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
23	Christine	Schwartz	regulatory.records@xcelenergy.com	Xcel Energy		414 Nicollet Mall, MN1180-07-MCA Minneapolis MN, 55401-1993 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
24	Will	Seuffert	will.seuffert@state.mn.us	Public Utilities Commission		121 7th Pl E Ste 350 Saint Paul MN, 55101 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
25	Ken	Smith	ken.smith@districtenergy.com	District Energy St. Paul Inc.		76 W Kellogg Blvd St. Paul MN, 55102 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric
26	Byron E.	Starns	byron.starns@stinson.com	STINSON LLP		50 S 6th St Ste 2600 Minneapolis MN, 55402 United States	Electronic Service		No	Northern States Power Company dba Xcel

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
										Energy-ElecXcel Miscl Electric
27	James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered		150 S 5th St Ste 700 Minneapolis MN, 55402 United States	Electronic Service	No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric	
28	Carla	Vita	carla.vita@state.mn.us	MN DEED		Great Northern Building 12th Floor 180 East Fifth Street St. Paul MN, 55101 United States	Electronic Service	No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric	
29	Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine		225 South Sixth Street, Suite 3500 Minneapolis MN, 55402 United States	Electronic Service	No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric	
30	Kurt	Zimmerman	kwz@ibew160.org	Local Union #160, IBEW		2909 Anthony Ln St Anthony Village MN, 55418-3238 United States	Electronic Service	No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric	
31	Patrick	Zomer	pat.zomer@lawmoss.com	Moss & Barnett PA		150 S 5th St #1200 Minneapolis MN, 55402 United States	Electronic Service	No	Northern States Power Company dba Xcel Energy-ElecXcel Miscl Electric	

#	First Name	Last Name	Email	Organization Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
1	Matthew	Brodin	mbrodin@allete.com	Minnesota Power	30 West Superior Street Duluth MN, 55802 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
2	John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St. Louis MO, 63119-2044 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
3	Generic	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General - Department of Commerce	445 Minnesota Street Suite 1400 St. Paul MN, 55101 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
4	George	Crocker	gwillc@nawo.org	North American Water Office	5093 Keats Avenue Lake Elmo MN, 55042 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
5	Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul MN, 55101-2198 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
6	Todd J.	Guerrero	todd.guerrero@kutakrock.com	Kutak Rock LLP	Suite 1750 220 South Sixth Street Minneapolis MN, 55402-1425 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
7	Annette	Henkel	mui@mnutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St. Paul MN, 55101 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
8	Michael	Hoppe	lu23@ibew23.org	Local Union 23, I.B.E.W.	445 Etna Street Ste. 61 St. Paul MN, 55106 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
9	Richard	Johnson	rick.johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis MN, 55402 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
10	Sarah	Johnson Phillips	sjphillips@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis MN, 55402 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
11	Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.		8300 Norman Center Drive Suite 1000 Bloomington MN, 55437 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
12	David	Moeller	dmoeller@allete.com	Minnesota Power			Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
13	Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP		33 South Sixth St Ste 4200 Minneapolis MN, 55402 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
14	David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency		220 South Sixth Street Suite 1300 Minneapolis MN, 55402 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
15	Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General - Residential Utilities Division		1400 BRM Tower 445 Minnesota St St. Paul MN, 55101-2131 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
16	Christine	Schwartz	regulatory.records@xcelenergy.com	Xcel Energy		414 Nicollet Mall, MN1180-07-MCA Minneapolis MN, 55401-1993 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
17	Will	Seuffert	will.seuffert@state.mn.us	Public Utilities Commission		121 7th Pl E Ste 350 Saint Paul MN, 55101 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas
18	James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered		150 S 5th St Ste 700 Minneapolis MN, 55402 United States	Electronic Service		No	Northern States Power Company dba Xcel Energy-GasXcel Miscl Gas