



414 Nicollet Mall  
Minneapolis, MN 55401

June 1, 2015

Daniel P. Wolf  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, Minnesota 55101

—Via Electronic Filing—

RE: PETITION  
SERVICE AGREEMENT MODIFICATIONS – ANNUAL  
DOCKET NO. E,G002/AI-15-\_\_\_\_\_

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed Petition to the Minnesota Public Utilities Commission requesting approval of revisions to the Service Agreement between Xcel Energy Services Inc. and the Company. The changes that we submit in this first annual Petition are those made in our normal course of business, pursuant to the Commission's November 20, 2014 Order in Docket No. E,G002/AI-14-234 .

We have electronically filed this document with the Commission, and copies have been served on the parties on the attached service lists. Please contact Jody Londo at (612) 330-5601 or [jody.l.londo@xcelenergy.com](mailto:jody.l.londo@xcelenergy.com) or me at (612) 330-6064 or [bria.e.shea@xcelenergy.com](mailto:bria.e.shea@xcelenergy.com) if you have any questions regarding this filing.

SINCERELY,

/s/

BRIA E. SHEA  
MANAGER, REGULATORY DOCUMENT CONTENT  
RATES AND REGULATORY AFFAIRS

Enclosures  
c: Service Lists

STATE OF MINNESOTA  
BEFORE THE  
MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger	Chair
Nancy Lange	Commissioner
Dan Lipschultz	Commissioner
John Tuma	Commissioner
Betsy Wergin	Commissioner

IN THE MATTER OF THE PETITION OF  
NORTHERN STATES POWER COMPANY  
FOR APPROVAL OF ITS 2016 ANNUAL  
COST ALLOCATION MODIFICATIONS TO  
ITS SERVICE AGREEMENT WITH XCEL  
ENERGY SERVICES INC.

DOCKET NO. E,G002/AI-15-\_\_\_\_\_

**PETITION**

**INTRODUCTION**

Northern States Power Company, doing business as Xcel Energy, submits this Petition to the Minnesota Public Utilities Commission for approval of an Amendment to the Service Agreement between the Company and Xcel Energy Services Inc. (XES or Service Company). We submit this filing in response to the Commission's November 20, 2014 Order in Docket No. E,G002/AI-14-234, which approved the Second Amendment to the Service Agreement and directed the Company to submit an annual filing for review and approval of any proposed changes to its allocation methodologies under the normal course of business.<sup>1</sup>

The Service Agreement provides the Terms, Conditions and Allocation Methods for the provision of goods and services by XES to the Company. It is through these Allocation Methods that the Company ensures the costs of XES services are allocated to it on a cost-causative basis.

As we do in this first annual filing, we expect that any changes we present in our annual filings will be the result of our ongoing review of current Allocation Methods employed by XES, and changes that result from organizational changes. The changes will be consistent with Commission guidance and our governing principle that costs are to be assigned in the most cost-causative manner to the entity responsible for

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<sup>1</sup> The Order requires large and material allocation changes to be made within 30 days of the Service Agreement Amendment memorializing the changes.

incurring the costs. We intend to submit our annual filing on or around June 1, which we believe will allow reasonable time for review of our proposed changes, as well as afford the Company certainty of the regulatory approval of the changes for our next budgeting cycle, which requires Allocation Methods to be in our systems prior to the following April 1.

While our intent with these annual filings is to propose allocation changes for the upcoming budgeting cycle, we may implement changes for operational purposes prior to receiving Commission approval. In doing so, we would be relying on the Commission's Order interpreting Minn. Stat. § 216B.48 to mean that an affiliated interest contract may go into effect for operational purposes prior to Commission approval, but is not effective for "regulatory purposes" until it is approved by the Commission.<sup>2</sup>

We believe the ability to implement some changes more immediately is essential to effective day-to-day management of our operations, and furthers our shared goal of ensuring that costs are assigned and allocated in the most cost-causative manner. However, in doing so, we acknowledge that we bear the risk with respect to recovery of the dollars associated with changes we implement prior to receiving Commission approval.

With that said, we have previously implemented both of the changes that we present in this Petition. One of them is a non-material change for a small workgroup within our Customer Care organization that we implemented in 2014, and the other stems from an inadvertent oversight in our most recent Amendment to the Service Agreement, as follows:

- *Personal Account Representative Team.* Due to a shift that has occurred over time in the work that this team performs for the Operating Companies, we have developed a composite Allocation Method for our Personal Account Representative (PAR) team, who provide specialized support to our customers receiving low income energy assistance and those having certified medical conditions. This change marginally increases costs for Minnesota customers by approximately \$29,000 in 2014 and \$48,000 in 2015; and
- *Removal of the Labor Dollars Ratio from the three remaining Service Functions for which it is specified in the Service Agreement.* We stopped using this ratio in 2008, and partially implemented this change with the Second Amendment to the Service

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<sup>2</sup> See September 14, 1998 Order in Docket No. E,G999/CI-98-651.

Agreement in Docket No. E,G002/AI-14-234 (Docket 14-234).<sup>3</sup> However, we inadvertently missed removing it from the Service Agreement for the Claims Services, Supply Chain, and Rates and Regulation Service Functions. We have approximated that this change causes a slight increase in costs for Minnesota customers of approximately \$44,000 for 2014 and \$50,000 for 2015.

We respectfully request that the Commission approve the Third Amendment to the Service Agreement to affect regulatory approval of these changes. The changes are in the public interest, because they serve to allocate Service Company costs in the most cost-causative manner, which is consistent with the Commission's guidance and our cost allocation principles.

## **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. R. 7829.1300, subp. 2, the Company has served a copy of this filing on the Office of the Attorney General – Antitrust and Utilities Division. A summary of the filing has been served on all parties on the enclosed service lists.

## **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, a Minnesota corporation  
414 Nicollet Mall  
Minneapolis, MN 55401  
(612) 330-5500

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<sup>3</sup> We discussed discontinuing our practice of using the Total Labor Dollars ratio in our August 8, 2014 Reply Comments in Docket No. E,G002/AI-14-234 for certain Service Functions, but identified only a portion of the Service Functions for which it was specified in the Service Agreement.

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

Mara K. Ascheman  
Associate Attorney  
Xcel Energy  
414 Nicollet Mall, 5th Floor  
Minneapolis, MN 55401  
(612) 215-4605

**C. Date of Filing**

The date of this filing is June 1, 2015.

**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 XES and the Company. These provisions do not establish an explicit timeframe for Commission action.

**E. Utility Employee Responsible for Filing**

Bria E. Shea  
Manager, Regulatory Document Content  
Xcel Energy  
414 Nicollet Mall, 7th Floor  
Minneapolis, MN 55401  
(612) 330-6064

**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:

Mara K. Ascheman Associate Attorney Xcel Energy 414 Nicollet Mall, 5th Floor Minneapolis, MN 55401 <a href="mailto:mara.k.ascheman@xcelenergy.com">mara.k.ascheman@xcelenergy.com</a>	Regulatory Records Xcel Energy 414 Nicollet Mall, 7th Floor Minneapolis, MN 55401 <a href="mailto:regulatory.records@xcelenergy.com">regulatory.records@xcelenergy.com</a>
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Any information requests in this proceeding should be submitted to the Regulatory Records email address above.

## V. 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 with regard to 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 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 the origin of costs whenever possible.
- If direct analysis is not possible, common costs shall be allocated based upon indirect cost causation; and
- When neither direct or 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) broadly implements these principles by outlining our specific cost assignment and allocation procedures. The Service Agreement that is the subject of this Petition 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. Parts of these terms and conditions are 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. Additional details on these amendments may be found in Attachment A to this petition. The most recent update to the Service Agreement was approved by the Commission in Docket 14-234 on November 20, 2014. This Second Amendment memorialized changes that had been implemented over the past several years to maintain cost-causative assignment and Allocation Methods, largely due to organizational changes. The modifications mostly involved more specific application of existing Allocation Methods, and resolved a disconnect between the Service Agreement and our CAAM, which had been updated regularly to contain our most current cost allocation methodologies.

The outcome of the latest proceeding requires 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. In the case of a large and material change, the Order in Docket 14-234 requires the Company to submit any changes to the Service Agreement within 30 days of the Amendment. As described below, we do not believe the allocation changes proposed in filing are large or material, and thus are appropriate for consideration in this annual Petition.

## **B. Annual Filing Mechanics**

### *1. Annual Filing Content*

We intend to submit for the Commission's review and approval, changes occurring in the normal course of business to any of the following Service Agreement elements:

*Allocation Ratio* – statistical components of Allocation Methods, such as Number of Employees or Total Distribution Plant, which function to cost-causatively apportion indirect Service Company costs 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.

## 2. *Annual Filing Mechanics*

We intend to submit our annual filing on June 1 of each year. We believe this timing will allow sufficient time for the Commission to thoroughly review and consider any changes we may propose, and provide the Company the certainty it needs to go into its next budgeting cycle, which requires Allocation Methods to be in place by April 1.

As we have also included in Service Agreement modification filings in the past, we will include an explanation of each change that we propose, how the change will impact the Company's customers, and red-line and clean versions of the proposed Service Agreement Amendment containing the changes. We will additionally provide the information specified in Minn. R. 7825.2200(B) for Affiliate Interest filings, which we provide in this filing as Attachment A.

## 3. *Timing of Changes Proposed in Annual Filing*

Generally, we anticipate seeking and securing approval prior to implementing the changes in conjunction with our next budgeting cycle – or to properly reflect in future rate case test years. However, as noted previously, we may implement some changes prior to receiving Commission approval, such as the ones we outline in Section C below.

### **C. Proposed Changes for 2016**

We outline two changes in this first annual filing: (1) a change in the way that we allocate the costs of our PAR team, who provide service to special needs customers such as those receiving low income energy assistance and those with certified medical issues; and (2) complete removal of our Labor Dollars Ratio from the Service Agreement. We discuss these changes below:

#### 1. *Personal Account Representative Team Change*

The PAR team has historically primarily supported our customers that receive low income assistance, and their costs have been allocated using the Customers ratio, which correlated to the number of low income assistance customers. However, as part of our regular review of Allocation Methods, we identified two shifts in the PAR team's workflow: (1) the Team is spending more time, proportionally, supporting



customers who have certified medical conditions;<sup>4</sup> and (2) there has been a noticeably higher volume of work associated with interacting with the various agencies and entities that provide financial assistance to our special needs customers.

a. Cost Causation Analysis

In light of these shifts in the team's work, we conducted an analysis to determine whether the PAR team's costs were being allocated most cost-causatively. Our overall goal in determining the most cost-causative Allocation Method is to consider all underlying cost drivers, which in this case are the volumes of work associated with: (1) supporting customers receiving low income assistance; (2) supporting customers with certified medical conditions; and (3) interacting with various state, federal and other agencies and entities that provide financial assistance on these customers' behalf.

In our analysis, we considered using the following individual ratios to allocate the team's costs:

- *Low Income Customer Ratio (subset of Customers Ratio)*. This ratio is a count of customers receiving low income energy assistance. We determined, however, that use of this ratio would not reflect the team's work to provide support to our certified medical customers – or their work with state, federal and other agencies/entities.
- *Special Needs Department Customer Contacts Ratio (subset of Customer Contacts Ratio)*. This ratio is a count of customer phone calls handled by the PAR team, which we determined a direct correlation to the team's workflow, as it is the main indicator of where they spend their time. However, using the phone calls ratio alone does not consider the complexity of the special needs customer care issue. For example, there may be situations when a single phone call from a special needs customer results in extensive follow-up work with the customer's medical offices or assistance agencies to obtain necessary approvals and/or for the customer to secure assistance funds.
- *Customers Ratio*. This ratio is a total count of Company customers, and as noted above, is the current Allocation Method specified in the Service Agreement for the Customer Service Service Function, which encompasses this team. While this ratio is representative of the work associated with the certified medical customers, it no longer reliably approximates the numbers of customers receiving low income assistance. Therefore, use of this ratio alone would not reflect the breadth of the team's work to aid special needs customers.

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<sup>4</sup> Some of these conditions require these customers to maintain indoor temperatures at prescribed levels, or run energy-intensive medical equipment on a regular basis. The PAR team administers the medical certification process and supports these customers by helping them identify financial assistance sources, etc.

In the end, we determined that use of any single Allocation Method would not sufficiently reflect the team’s workflow on a stand-alone basis. Therefore, we determined the most cost-causative Allocation Method would be a combination of the average of a Special Needs Customer Department Contacts Ratio and a Customers Ratio. The direct department calls component serves as the primary indicator of the team’s work, but which is tempered and balanced by the Customers component. We believe that use of the Customers ratio in the calculation serves to reasonably approximate the frequency with which the PAR team deals with the more complicated support that some special needs customer issues require.

b. Impact to the Company and its Customers

We concluded that this allocation change fits with the intent of the annual filing, because it results from our normal course of business and does not result in a large or material change. The following Tables show the results of the different allocation scenarios we analyzed applied to 2014 Actuals and 2015 Budget.

**Table 1: PAR Team Cost Allocation Scenario Comparison**

Operating Company	Special Needs Customer Department Contacts Ratios	Low Income Customers Ratio	Customers Ratio*	Average of [Department] Contacts and Customers Ratio
PSCO	39.49%	42.82%	51.58%	45.53%
SPS	8.01%	5.15%	6.44%	7.23%
<b>NSPM</b>	<b>45.67%</b>	<b>40.37%</b>	<b>35.35%</b>	<b>40.51%</b>
NSPW	6.83%	11.65%	6.63%	6.73%
	100.00%	100.00%	100.00%	100.00%

*\* Current Allocation Method specified in Service Agreement*

We additionally provide tables that show the impact of the change for 2014 and 2015, which is an approximate increase to NSPM customers of \$33,000 and \$55,000, respectively.

**Table 2: PAR Team Cost Allocation Scenario Impact – 2014 Actuals (NSPM)**

	Average of [Department] Contacts and Customers Ratios	Customers Ratio*	Impact	Other Methods Evaluated	
				Special Needs Customer Department Contacts Ratio	Low Income Customers Ratio
Total XES Billings	\$632,562	\$632,562		\$632,562	\$632,562
NSPM	\$256,231	\$223,594	\$32,637	\$288,868	\$255,382

\* Current Allocation Method specified in Service Agreement

**Table 3: PAR Team Cost Allocation Scenario Impact – 2015 Budget (NSPM)**

	Average of [Department] Contacts and Customers Ratios	Customers Ratio*	Impact	Other Methods Evaluated	
				Special Needs Customer Department Contacts Ratio	Low Income Customers Ratio
Total XES Billings	\$1,067,264	\$1,067,264		\$1,067,264	\$1,067,264
NSPM	\$432,315	\$377,249	\$55,066	\$487,381	\$430,882

\* Current Allocation Method specified in Service Agreement

The cost impact for Minnesota customers specifically is slightly lower at approximately \$29,000 and \$48,000, respectively. The allocations we used to estimate this impact is based on the cost causation allocation process described in our CAAM, which is based on the Three Factor Allocator.<sup>5</sup> The allocation of costs from the NSPM electric utility to the Minnesota electric jurisdiction is based on the electric customer allocator; the allocation of costs from the NSPM gas utility to the Minnesota gas jurisdiction is based on the gas customer allocator.

<sup>5</sup> The Three Factor Allocator is the weighted average of operating revenue, plant in service, and supervised O&M.

**Table 4: PAR Team Cost Allocation Change Impact (State of Minnesota)**

	2014	2015
<b>Total NSPM Change</b>	<b>\$32,637</b>	<b>\$55,066</b>
NSPM Utility Allocator – Electric	92.15%	92.15%
Jurisdiction Allocator - MN Electric Customers	87.46%	87.41%
<b>MN Electric Jurisdiction Estimate</b>	<b>\$26,303</b>	<b>\$44,355</b>
NSPM Utility Allocator – Gas	7.85%	7.85%
Jurisdiction Allocator - MN Gas Customers	89.66%	89.49%
<b>MN Gas Jurisdiction Estimate</b>	<b>\$2,298</b>	<b>\$3,869</b>
<b>Total MN Jurisdiction Electric and Gas</b>	<b>\$28,601</b>	<b>\$48,225</b>

2. *Removal of the Labor Dollars Ratio*

In our most recent Service Agreement proceeding in Docket 14-234, we proposed, and the Commission approved, replacing the Labor Dollars Ratio with a more cost-causative ratio for the Energy Supply Engineering & Environmental and Energy Delivery Engineering & Design Service Functions. In our August 8, 2014 Reply Comments in that proceeding, we explained that we had discontinued use of the Labor Dollars Ratio and replaced it with more cost-causative methods.<sup>6</sup>

However, in that proceeding, we did not identify all of the Service Functions that specify use of the Labor Dollars Ratio in the Service Agreement. Therefore, with this filing, we have eliminated the Labor Dollars Ratio for the Claims Services, Supply Chain, and Rates & Regulation Service Functions as discussed below.

a. *Claims Services*

Claims Services provides services related to casualty, public and Company damage claims. When the Company causes damages in the course of doing business, or an individual or other business damages Company property, the Claims organization investigates the incidents to determine responsibility and resolve the dispute. All budgeted costs and the vast majority of the actual costs incurred by this Service Function are directly-charged to the Operating Companies, as the workflow is structured around individual claims that are Operating Company-specific.

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<sup>6</sup> See IN THE MATTER OF THE PETITION OF NORTHERN STATES POWER COMPANY FOR APPROVAL OF COST ALLOCATION MODIFICATIONS TO ITS SERVICE AGREEMENT WITH XCEL ENERGY SERVICES, INC., Reply Comments, pages 11-12 (August 8, 2014).

Therefore, we have eliminated the Labor Dollars Allocation Method for this Service Function in the Service Agreement, which means that all Claims Services costs are being directly-charged to the Operating Companies. This change is consistent with the Commission's guidance to record costs for all products and services such that they are recovered from the customers of the entity responsible for incurring the costs. This philosophy naturally favors direct-assignment of costs whenever possible, which makes the change we made for Claims Services costs in the public interest.

Because Claims Services costs are being direct-assigned and no longer allocated, there is no financial impact of eliminating the Labor Dollars Allocation Method for this Service Function.

b. Supply Chain

The Supply Chain Service Function is responsible for purchasing and warehousing services. Purchasing services include developing requisitions, contracts, and purchase orders to procure materials and services and manage supplier relationships; negotiating complex procurement agreements/contracts for strategic supplier partnerships and service contracts; monitoring supplier performance; and managing purchase records, supplier qualifications records, and the supplier diversity program. Warehousing services include receiving, storing, issuing, shipping, returns, and distribution of material and parts.

The only costs being allocated are for management and oversight of the payment and reporting services that include processing payments to vendors, providing audit research and reconciliation support for Accounts Payable transactions, preparing statistical and 1099 reporting, and administering the purchase card programs.<sup>7</sup> These activities and their oversight are driven by the total number of invoices processed for each individual Operating Company. Therefore, the most cost-causative Allocation Method is the Invoice Transaction Ratio, which is what we have replaced the Labor Dollars Ratio with in the Service Agreement.

In terms of impact of this change on the Company, as we explained in our Reply in Docket 14-234, we are unable to specifically quantify the impact of changing from the Labor Dollars ratio to a different Allocation Method. In summary, because we previously discontinued use of the Labor Dollars ratio, we do not have records or the process to perform a detailed, exact cost estimate. However, as we did in that Reply

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<sup>7</sup> The distribution of the corporate purchasing and warehousing costs is performed through a clearing process that applies clearing overhead rates to bill the supply chain costs to the Operating Companies, which is described in detail in the current NSPM CAAM, pages V-33 and V-34.

for certain Service Functions, we have reasonably approximated the impact to NSPM for this change to the Supply Chain Service Function, which we estimate is an approximate increase to NSPM of \$51,000 and \$57,000 for 2014 and 2015, respectively as follows:

**Table 5: Estimated Impact of Supply Chain Cost Allocation Change – 2014  
(NSPM)**

	<b>Labor Dollars – Proxy Calculation*</b>	<b>Total Invoice Ratio</b>	<b>Impact</b>
Total XES Billings	\$323,119	\$323,119	
<b>NSPM</b>	<b>\$67,384</b>	<b>\$117,933</b>	<b>\$50,549</b>
NSPM Percent	20.8542%	36.50%	

*\* We derived this proxy based on the last months of using Labor Dollars in the system.*

**Table 6: Estimated Impact of Supply Chain Cost Allocation Change – 2015  
(NSPM)**

	<b>Labor Dollars – Proxy Calculation*</b>	<b>Total Invoice Ratio</b>	<b>Impact</b>
Total XES Billings	\$366,101	\$366,101	
<b>NSPM</b>	<b>\$76,347</b>	<b>\$133,621</b>	<b>\$57,274</b>
NSPM Percent	20.8542%	36.50%	

*\* We derived this proxy based on the last months of using Labor Dollars in the system.*

The allocations we used to estimate the impact of this change on the State of Minnesota are based on the cost causation allocation process described in our CAAM, and are consistent with our calculation of the PAR Team change described above. We estimate the cost impact for Minnesota customers is slightly lower at approximately \$44,000 and \$50,000, respectively, as follows:

**Table 7: Estimated Supply Chain Cost Allocation Change Impact  
(State of Minnesota)**

	2014	2015
<b>Total NSPM Change</b>	<b>\$50,549</b>	<b>\$57,274</b>
NSPM Utility Allocator – Electric	92.15%	92.15%
Jurisdiction Allocator - MN Two Factor	87.51%	87.41%
<b>MN Electric Jurisdiction Estimate</b>	<b>\$40,762</b>	<b>\$46,130</b>
NSPM Utility Allocator – Gas	7.85%	7.85%
Jurisdiction Allocator - MN Gas Customers	89.66%	89.49%
<b>MN Gas Jurisdiction Estimate</b>	<b>\$3,559</b>	<b>\$4,025</b>
<b>Total MN Jurisdiction Electric and Gas</b>	<b>\$44,320</b>	<b>\$50,155</b>

c. Rates and Regulation

The Rates and Regulation Service Function specifies use of both the Labor Dollars Ratio and the Revenue Ratio. In practice, similar to the Claims Service Function, the vast majority of the Rates and Regulation services are driven by and directly-charged to Operating Companies. The remaining costs are allocated using the Revenue Ratio, which is also specified for this Service Function in the current Service Agreement. Therefore, eliminating the Labor Dollars Ratio for this Service Function has no financial impact to the Company or its customers.

The Third Amendment is included as Attachment B to this Petition. We provide redline and clean versions of Appendix A to the Service Agreement showing the above-noted changes as Attachments C and D to this Petition.

**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 certain information to be provided. We provide this information in Attachment A to this Petition.

We are submitting this annual Affiliated Interest filing outlining changes we have implemented prior to obtaining Commission approval of the changes as required by Minn. Stat. § 216B.48. The Commission's September 14, 1998 Order in Docket No. E,G999/CI-98-651 interpreted this statute to mean that an affiliated interest contract may go into effect for operational purposes prior to Commission approval, but is not effective for "regulatory purposes" until it is approved by the Commission. Within this premise, the Company acknowledges that it bears full recovery risk of dollars associated with the changes it implements in advance of the Commission's regulatory approval.

## **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 Petition.

### *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 Proposed Changes are 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 believe the changes we discuss in this filing fit the Commission's criteria and guiding principles as outlined in that docket and previously described.



As discussed in this Petition, we identified the need to modify our allocation practices to most cost-causatively allocate Service Company costs and reflect our current practices, which no longer involve use of the Labor Dollars Ratio. These actions are in the public interest because the changes will allocate Service Company costs in the most cost-causative manner. Last, because the Commission's approval is for regulatory purposes only, our application of our cost allocation modifications prior to Commission approval does not conflict with standards imposed by law.

### **CONCLUSION**

Xcel Energy respectfully requests that the Commission approve our proposed changes to the Service Agreement that memorialize the cost-causative modifications we have made to our actual cost allocation methods.

Dated: June 1, 2015

Northern States Power Company

MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger	Chair
Nancy Lange	Commissioner
Dan Lipschultz	Commissioner
John Tuma	Commissioner
Betsy Wergin	Commissioner

IN THE MATTER OF THE PETITION OF  
NORTHERN STATES POWER COMPANY  
FOR APPROVAL OF ITS 2016 ANNUAL  
COST ALLOCATION MODIFICATIONS TO  
ITS SERVICE AGREEMENT WITH XCEL  
ENERGY SERVICES INC.

DOCKET NO. E,G002/AI-15-\_\_\_\_\_

**PETITION**

**SUMMARY OF FILING**

Please take notice that on June 1, 2015, Northern States Power Company, doing business as Xcel Energy, submitted a Petition to the Minnesota Public Utilities Commission seeking approval of amendments to the Service Agreement between the Company and Xcel Energy Services Inc. that implements the Commission's annual review and approval requirement from its November 20, 2014 Order in Docket No. E,G002/AI-14-234.

The modifications are to the approved cost Allocation Methods provided for in the Service Agreement to best allocate XES costs in the most cost-causative manner. The filing was made pursuant to Minn. Stat. § 216B.48 and Minn. R. 7825.2200(B). The Company estimates the overall impact of these changes on Minnesota customers is an increase of approximately \$73,000 for 2014 and \$98,000 for 2015.

## 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.<sup>1</sup>

### **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 Third Amendment to the Service Agreement amends the cost allocation methods provided for in the Service Agreement to ensure costs that cannot be directly charged are allocated in the most cost-causative manner.

### **B. Copy of the Modifications to the Agreement**

A copy of the Third Amendment is provided as Attachment B to this Petition. A redline showing the changes made to Schedule 1 of the Service Agreement by the Third Amendment is provided as Attachment C to this Petition. A clean version of the changes made to Schedule 1 of the Service Agreement by the Third Amendment is provided as Attachment D to this Petition.

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

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<sup>1</sup> Docket No. E,G999/CI-98-651, ORDER INITIATING REPEAL OF RULE, GRANTING GENERIC VARIANCE, AND CLARIFYING INTERNAL OPERATING PROCEDURES, dated September 14, 1998.

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.

## 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 Third 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 Schedule 1 of the Third Amendment, and are intended to allocate based on cost-causation principles.

### 3. *Summary of Relevant Costs*

A summary of the relevant costs are 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 approving the most recent changes to the Service Agreement 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 we propose in the Third Amendment 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.<sup>2</sup> Our proposed changes fit the Commission's criteria and guiding principles as outlined in that docket and previously described. By allocating in the most cost-causative manner, the Third 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.

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<sup>2</sup> Docket No. E,G999/CI-90-1008.

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

THIS THIRD AMENDMENT TO SERVICE AGREEMENT (“Third Amendment”) is made and entered into as of the 28<sup>th</sup> day of May 2015, 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 was amended by a First Amendment to Service Agreement dated as of March 15, 2007 and approved in Minnesota Public Utilities Commission Docket No. E,G002/AI-08-760 (“First Amendment” and the Original Service Agreement as amended by the First Amendment, the “Amended Service Agreement”);

WHEREAS, the Original Service Agreement was amended by a Second Amendment to Service Agreement dated as of December 15, 2014 and approved in Minnesota Public Utilities Commission Docket No. E,G002/AI-14-234 (“Second Amendment” and the Original Service Agreement as amended by the First Amendment and the Second Amendment, 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, Client Company and Service Company mutually desire, by means of this Third Amendment, to further amend the Amended Service Agreement as set forth below;

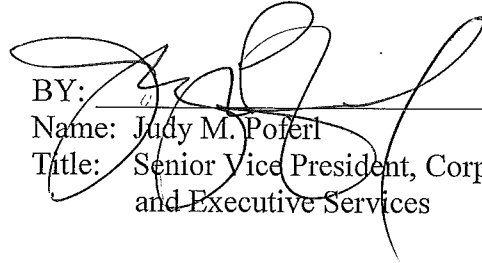
NOW THEREFORE, for and in consideration of the mutual covenants contained in this Third Amendment and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Appendix A to the Amended Service Agreement is deleted in its entirety and replaced with the contents of Schedule 1 to this Third Amendment.
2. Except as expressly amended by this Third Amendment, all other provisions of the Amended Service Agreement remain in full force and effect.
3. This Third 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 Third Amendment to Service Agreement to be executed as of the date and year first above written.

XCEL ENERGY SERVICES INC.

BY:   
Name: Judy M. Pofert  
Title: Senior Vice President, Corporate Secretary  
and Executive Services

NORTHERN STATES POWER COMPANY,  
A MINNESOTA CORPORATION

BY:   
Name: Christopher B. Clark  
Title: President

**[SIGNATURE PAGE TO THIRD AMENDMENT TO SERVICE AGREEMENT]**

# **Schedule 1**



## 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 executive management and services, including, but not limited to, officers of Xcel.

Method of Allocation - Executive Management 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\**

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

Method of Allocation - Internal Audit 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.

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 costs will be direct charged ~~and administrative support functions that cannot be direct charged will be allocated using the Labor Dollars 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 system. Manages and tracks all contributions made on behalf of the Xcel 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 to the Operating Companies 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, and administrative support functions that cannot be direct charged will be allocated using the Invoice Transaction Labor Dollars 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 HR 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 HR 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 - All 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) all 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 – All 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 incurred for services 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 to the Operating Companies 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 to the Operating Companies based on the Revenue Ratio. ~~or the Labor Dollars Ratio.~~

*u) Energy Supply Engineering and Environmental\**

Description - 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 will be direct charged, and administrative support functions that cannot be direct charged will be allocated using 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 using 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 to the Operating Companies based on the Total MWh Sales Ratio, except for:

(1) indirect costs incurred for services 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 ratios based on the services being provided.

*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 special needs certified medical customer assistance programs will be allocated based on a composite of the Average of the Low Income Special Needs Customer Contacts Ratio and Residential Customers Ratio.

*dd) Business Systems\**

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.

\*Corporate Governance activities within this Service Function will be allocated using the average of the Assets Ratio including Xcel Energy Inc.'s per book assets, Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc., and Employee Ratio with number of common officers assigned to Xcel Energy Inc.

## 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.

*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.

~~*Labor Dollars Ratio* - Based on the XES department (performing center) labor dollars charged to Operating companies and other affiliates for the month. The numerator of which is the labor dollars charged to an Operating Company or affiliate company and the denominator of which is for all Operating Companies and affiliate companies charged by the department for the month.~~

*Delivery Services Gross Plant Ratio* - Based on transmission and distribution gross plant for the Delivery Business unit, both electric and gas or as may be applicable Electric Distribution, 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.

*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 ~~indirect costs~~ are directly related only to the support of lower income and special needs customers, such as those receiving low income energy assistance program and those having certified medical conditions, the ratio shall be based on the number of lower income customers, special needs customers and government

agencies—contacts received by the low income special needs customer assistance department at the end of the prior year ending December 31 (Special Needs Customer Department Ratio). 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 intangible plant, the ratio shall be based on the total intangible plant;
- (7) 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;
- (8) 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;
- (9) 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;
- (10) 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;
- (11) 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;
- (12) 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;
- (13) 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;
- (14) 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;
- (15) 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;

(16) 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;

(17) 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;

(18) 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;

(19) 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;

(20) 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;

(21) 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;

(22) 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;

(23) 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;

(24) 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;

(25) 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;

(26) 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;

(27) 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;



(28) 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;

(29) 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;

(30) 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;

(31) 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;

(32) 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;

(33) 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;

(34) 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;

(35) 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;

(36) 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;

(37) 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;

(38) 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;

- (39) 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;
- (40) 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;
- (41) 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;
- (42) 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;
- (43) 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;
- (44) 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;
- (45) 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;
- (46) 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;
- (47) 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;
- (48) 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;

(49) 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;

(50) 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;

(51) 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;

(52) 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;

(53) 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;

(54) 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;

(55) 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;

(56) 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;

(57) 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;

(58) 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;

(59) 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;

(60) 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;

(61) 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;

(62) 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.

## 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 executive management and services, including, but not limited to, officers of Xcel.

Method of Allocation - Executive Management 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\**

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

Method of Allocation - Internal Audit 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.

*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 costs will be direct charged.

*f) Corporate Communications\**

Description - Provides corporate communications, speech writing and coordinates media services. Provides advertising and branding development for the companies within the Xcel system. Manages and tracks all contributions made on behalf of the Xcel 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 to the Operating Companies 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, and administrative support functions that cannot be direct charged will be allocated using 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 HR 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 HR 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 - All 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) all 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 – All 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 incurred for services 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 to the Operating Companies 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 to the Operating Companies based on the Revenue Ratio. .

*u) Energy Supply Engineering and Environmental\**

Description - 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 will be direct charged, and administrative support functions that cannot be direct charged will be allocated using 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 using 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 to the Operating Companies based on the Total MWh Sales Ratio, except for:

(1) indirect costs incurred for services 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 ratios based on the services being provided.

*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\**

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.

\*Corporate Governance activities within this Service Function will be allocated using the average of the Assets Ratio including Xcel Energy Inc.'s per book assets, Revenue Ratio with intercompany dividends assigned to Xcel Energy Inc., and Employee Ratio with number of common officers assigned to Xcel Energy Inc.

## 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.

*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 plant for the Delivery Business unit, both electric and gas or as may be applicable Electric Distribution, 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.

*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 ratio shall be based on the number of contacts received by the special needs customer department at the end of the prior year ending December 31 (*Special Needs Customer Department Ratio*). 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 intangible plant, the ratio shall be based on the total intangible plant;
  - (7) 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;
  - (8) 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;
  - (9) 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;
  - (10) 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;
  - (11) 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;
  - (12) 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;
  - (13) 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;
  - (14) 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;
  - (15) 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;
  - (16) 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;
  - (17) 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;
  - (18) 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;
- (19) 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;
- (20) 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;
- (21) 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;
- (22) 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;
- (23) 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;
- (24) 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;
- (25) 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;
- (26) 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;
- (27) 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;
- (28) 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;
- (29) 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;
- (30) 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;

(31) 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;

(32) 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;

(33) 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;

(34) 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;

(35) 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;

(36) 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;

(37) 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;

(38) 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;

(39) 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;

(40) 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;

(41) 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;

(42) 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;

(43) 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;

(44) 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;

(45) 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;

(46) 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;

(47) 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;

(48) 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;

(49) 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;

(50) 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;

(51) 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;

(52) 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;

(53) 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;

(54) 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;

(55) 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;

(56) 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;

(57) 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;

(58) 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;

(59) 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;

(60) 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;

(61) 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;

(62) 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.

## CERTIFICATE OF SERVICE

I, James G. Erickson, hereby certify that I have this day served copies or summaries of the foregoing document on the attached list(s) 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. E002/GR-13-868**  
**Docket No. E,G002/AI-14-234**  
**Xcel Energy Miscellaneous Electric Service List**  
**Xcel Energy Miscellaneous Gas Service List**

Dated this 1st day of June 2015

/s/

---

James G. Erickson

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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