

Public Service Company of Colorado  
Transmission Formula Rate Settlement Template  
Twelve Months Ended December 31, 20XX  
Summary of Estimated Rates

Table 2  
Est. Rates

Line No.	Description	Reference	Transmission Amount	
	Col. (1)	Col. (2)	Col. (3)	
1	<b>Revenue Requirement</b>	ATRR Est. Line 138	\$ -	
2				
3	Prior Period Correction True up Adjustment	WP_A-2 Line <del>59</del> <u>436</u>	-	
4	Interest on Prior Period Correction True Up Adjustment	WP_A-2 Line <del>60</del> <u>437</u>	-	
5				
6	<b>Estimated Revenue Requirement with True Up</b>	Sum Lines 1 through 4	<u>\$ -</u>	
7				
8	<b>Divisor</b>			
9	Transmission Network Load	WP_I-1 Line 15, Col. (g)	0	
10				
11	<b>Rates</b>			
12	Annual Cost (\$/kW-Yr)	Line 6 / Line 9	\$ -	/kW-year
13				
14	Network & Point-to-Point Rate (\$/kW-Mo)	Line 12 / 12	\$ -	/kW-month
15				
16	Weekly P-To-P Rate	Line 12 / 52	\$ -	/kW-week
17	Daily P-To-P Rate (Capped at weekly rate)	Line 16 / 6	\$ -	/kW-day
18	On Peak Hourly P-To-P Rate (Capped at weekly & daily rate)	(Line 17 / 16) X 1,000 ((Line 16 / 7) / 24) X	\$ -	/MWh
19	Off Peak Hourly P-To-P Rate	1,000	\$ -	/MWh
20				
21	<b>FERC Annual Charge</b>	(Note 1)		/MWh
22				
23				
24	<b>Ancillary Service Rates (2)</b>			
25				
26	<b>Schedule 1- Scheduling, System Control and Dispatch</b>			
27	Monthly Point-to-Point Delivery	Schedule 1 Line 18	\$ -	/kW-month
28	Weekly Point-to-Point Delivery	Schedule 1 Line 19	\$ -	/kW-week
29	Daily Point-to-Point Delivery	Schedule 1 Line 20	\$ -	/kW-day
30	Hourly Point-to-Point Delivery	Schedule 1 Line 21	\$ -	/MWh
31	Network Integration Delivery	Schedule 1 Line 18	\$ -	/kW-month
32	Ancillary Service Delivery	Schedule 1 Line 18	\$ -	/kW-month
33				
34	<b>Schedule 2- Reactive Supply and Voltage Control From Generation Sources Service</b>			
35	Monthly Point-to-Point Delivery	Schedule 2 Line 24	\$ -	/kW-month
36	Weekly Point-to-Point Delivery	Schedule 2 Line 25	\$ -	/kW-week
37	Daily Point-to-Point Delivery	Schedule 2 Line 26	\$ -	/kW-day

38	Daily Point-to-Point Delivery off Peak	Schedule 2 Line 27	\$	-	/kW-day
39	Hourly Point-to-Point Delivery	Schedule 2 Line 28	\$	-	/MWh
40	Hourly Point-to-Point Delivery off Peak	Schedule 2 Line 29	\$	-	/MWh
41	Network Integration Delivery	Schedule 2 Line 24	\$	-	/kW-month
42	Ancillary Service Delivery	Schedule 2 Line 24	\$	-	/kW-month
43					

**Schedule 3 and 3A- Regulation and Frequency Response Service**

			Load	Non-VER	Wind 2 3	Solar	
45	Reserved Capacity Factor applicable to network load, reserved capacity, or nameplate capacity	Schedule 3 and 3A, <del>Line 31</del> <u>Line 30</u>	0.96%	0.07%	0.3%	1.10%	
46	Monthly Point-to-Point Delivery	Schedule 3 and 3A Line <del>32</del> <u>33</u>	\$	\$	\$	\$	/k W- mo nth
47	Weekly Point-to-Point Delivery	Schedule 3 and 3A Line <del>33</del> <u>34</u>	\$	\$	\$	\$	/k W- we ek
48	Daily Point-to-Point Delivery on Peak	Schedule 3 and 3A Line <del>34</del> <u>35</u>	\$	\$	\$	\$	/M W- da y
49	Daily Point-to-Point Delivery off Peak	Schedule 3 and 3A Line <del>35</del> <u>36</u>	\$	\$	\$	\$	/M W- da y
50	Hourly Point-to-Point Delivery on Peak	Schedule 3 and 3A Line <del>36</del> <u>37</u>	\$	\$	\$	\$	/M Wh
51	Hourly Point-to-Point Delivery off Peak	Schedule 3 and 3A Line <del>37</del> <u>38</u>	\$	\$	\$	\$	/M Wh
52	Network Integration Delivery	Schedule 3 and 3A Line <del>38</del> <u>39</u>	\$	\$	\$	\$	/k W- mo nth
53	Ancillary Service Delivery	Schedule 3 and 3A Line <del>39</del> <u>40</u>	\$	\$	\$	\$	/k W- mo nth
54							
55							

**Schedule 5- Operating Reserve- Spinning Reserve Service**

57	Reserved Capacity Factor applicable to network load or reserved capacity	Note 3	3.50%	x monthly Load
58	Monthly Point-to-Point Delivery	Schedule 5 Line 22	\$	- /kW-month
59	Weekly Point-to-Point Delivery	Schedule 5 Line 23	\$	- /kW-week
60	Daily Point-to-Point Delivery	Schedule 5 Line 24	\$	- /kW-day
61	Daily Point-to-Point Delivery off Peak	Schedule 5 Line 25	\$	- /kW-day
62	Hourly Point-to-Point Delivery on Peak	Schedule 5 Line 26	\$	- /MWh
63	Hourly Point-to-Point Delivery off Peak	Schedule 5 Line 27	\$	- /MWh
64	Network Integration Delivery	Schedule 5 Line 22	\$	- /kW-month
65	Ancillary Service Delivery	Schedule 5 Line 22	\$	- /kW-month
66				

**Schedule 6 - Operating Reserve - Supplemental Reserve Service**

68	Reserved Capacity Factor applicable to network load or reserved capacity	Note 3	3.50%	x monthly Load
69	Monthly Point-to-Point Delivery	Schedule 6 Line 22	\$	- /kW-month

70	Weekly Point-to-Point Delivery	Schedule 6 Line 23	\$	-	/kW-week
71	Daily Point-to-Point Delivery	Schedule 6 Line 24	\$	-	/kW-day
72	Daily Point-to-Point Delivery off Peak	Schedule 6 Line 25	\$	-	/kW-day
73	Hourly Point-to-Point Delivery on Peak	Schedule 6 Line 26	\$	-	/MWh
74	Hourly Point-to-Point Delivery off Peak	Schedule 6 Line 27	\$	-	/MWh
75	Network Integration Delivery	Schedule 6 Line 22	\$	-	/kW-month
76	Ancillary Service Delivery	Schedule 6 Line 22	\$	-	/kW-month

77

78 **Schedule 16 - Flex Reserve**

79	Reserve Obligation	Schedule 16, Line <u>30</u> 29	0.0%	x monthly Load
			\$	-
80	Monthly Point-to-Point Delivery	Schedule 16 Line <u>32</u> <del>34</del>	\$	- /kW-month
81	Weekly Point-to-Point Delivery	Schedule 16 Line <u>33</u> <del>32</del>	\$	- /kW-week
82	Daily Point-to-Point Delivery	Schedule 16 Line <u>34</u> <del>33</del>	\$	- /kW-day
83	Daily Point-to-Point Delivery off Peak	Schedule 16 Line <u>35</u> <del>34</del>	\$	- /kW-day
84	Hourly Point-to-Point Delivery on Peak	Schedule 16 Line <u>36</u> <del>35</del>	\$	- /MWh
85	Hourly Point-to-Point Delivery off Peak	Schedule 16 Line <u>37</u> <del>36</del>	\$	- /MWh
86	Network Integration Delivery	Schedule 16 Line <u>38</u> <del>37</del>	\$	- /kW-month
87	Ancillary Service Delivery	Schedule 16 Line <u>39</u> <del>38</del>	\$	- /kW-month

Note 1. The FERC's annual charge per MWh is established by the Commission annually, and is assessed to the Transmission Owner, and is passed through to the Transmission Customers.

Note 2. Ancillary Service Schedules 2, 3, 3A, 5, 6, 16 will be based on actual data from the latest FERC Form No. 1. These schedules will be updated annually with the Annual Update but will not be subject to the True-up provision. Ancillary Service Schedule 1 will be updated annually, will be based on forecast data and will be subject to the True-up provision.

Note 3. Fixed value that cannot change without a Section 205 or 206 filing.

**Public Service Company of Colorado**  
**Transmission Formula Rate Settlement Template**  
**Twelve Months Ended December 31, 20XX**  
**Annual Transmission Revenue Requirements- Estimated**

**Table 4**  
**ATRR Est.**

Line No.	RATE BASE & RETURN CALCULATION	Reference/Notes	Total Col. (3)	Allocator (Note O) Col. (4)	Transmission Col. (5)
	Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
1	GROSS PLANT IN SERVICE	(Note A)			
2	Production	WP_B-1 Col. (d), Line 2	-	NA 0.00%	-
3	Transmission	WP_B-1 Col. (d), Line 3	-	DA 100%	0
4	Distribution	WP_B-1 Col. (d), Line 4	-	NA 0.00%	-
5	General Plant	WP_B-1 Col. (d), Line 5	-	W/S 0.00%	0
6	Intangible Plant	WP_B-1 Col. (d), Line 6	-	W/S 0.00%	0
7	Common Intangible	WP_B-1 Col. (d), Line 7	-	CE 0.00%	0
8	Common General	WP_B-1 Col. (d), Line 8	-	CE 0.00%	0
9	TOTAL GROSS PLANT	Sum Lines 2 through 8 Line 9, Col (5) divided by Col (3)	-	<b>GP = 0.00%</b>	-
12	ACCUMULATED DEPRECIATION	(Note A)			
13	Production	WP_B-1 Col. (d), Line 12	-	NA 0.00%	-
14	Transmission	WP_B-1 Col. (d), Line 13	-	DA 100%	-
15	Distribution	WP_B-1 Col. (d), Line 14	-	NA 0.00%	-
16	General Plant	WP_B-1 Col. (d), Line 15	-	W/S 0.00%	-
17	Intangible Plant	WP_B-1 Col. (d), Line 16	-	W/S 0.00%	-
18	Common Intangible	WP_B-1 Col. (d), Line 17	-	CE 0.00%	-
19	Common General	WP_B-1 Col. (d), Line 18	-	CE 0.00%	-
20	TOTAL ACCUMULATED DEPRECIATION	Sum Lines 13 through 19	-		-
22	NET ACQUISITION ADJUSTMENT	(Note B)			
23	Production	WP_B-4 Col.(i) Line 15	-	NA 0.00%	-
24	Transmission Serving Production	WP_B-4 Col.(j) Line 15	-	NA 0.00%	-
25	Transmission Serving Transmission	WP_B-4 Col.(k) Line 15	-	DA 100%	-
26	TOTAL NET ACQUISITION ADJUSTMENT	Sum Lines 23 through 25	-		-
28	NET PLANT IN SERVICE	(Note A)			

29	Production	Line 2 minus 13 plus 23 plus 24	-	-	-	-
30	Transmission	Line 3 minus 14 plus 25	-	-	-	-
31	Distribution	Line 4 minus 15	-	-	-	-
32	General Plant	Line 5 minus 16	-	-	-	-
33	Intangible Plant	Line 6 minus 17	-	-	-	-
34	Common Intangible	Line 7 minus 18	-	-	-	-
35	Common General	Line 8 minus 19	-	-	-	-
36	TOTAL NET PLANT IN SERVICE	Sum Lines 29 through 35	-	-	-	-
37		Line 36, Col (5) divided by Col (3)		NP=	0.00%	-
38						
39	OTHER RATE BASE ITEMS	(Note C)				
40	Account No. 281	WP_B-2 Col (c) & (e), Line 3	-	DA	0.00%	-
41	Account No. 282	WP_B-2 Col (c) & (e), Line 30	-	DA		-
42	Account No. 283	WP_B-2 Col (c) & (e), Line 44	-	DA		-
43	Account No. 190	WP_B-3 Col (c) & (e), Line 81	-	DA		-
44	Account 182.3- Deficient ADIT (Non Plant)	WP_B-3- Deficient ADIT		DA		-
45	Account 254- Excess ADIT (Non Plant)	WP_B-2- Excess ADIT		DA		-
46	Regulatory Liabilities- FERC Account No. 254 (Note C)	WP_B-7 Col (e), Line 14	-	W/S	0.00%	-
47	Account No. 255	267.8.h	-	DA	100%	-
48	Account No. 107 (CWIP) (Note E)	WP_B-8 Col (a), Line 16	-	DA	100%	-
49	Net Pre-Funded AFUDC on CWIP included (Note E)	WP_B-8 Col (d), Line 16	-	DA	100%	-
50	Unamortized Balance of Abandoned Incentive Plant (Note E)	WP_B-Inputs Est. Line 143	-	DA	100%	-
51	Unamortized Balance of Extraordinary Property Loss (Note E)	WP_B-Inputs Est. Line 143	-	DA	100%	-
52	TOTAL OTHER RATE BASE ITEMS	Sum Lines 40 through 51	-			-
53						
54	LAND HELD FOR FUTURE USE (Note F)	WP_B-Inputs Est. Line 143	-	TP	0.00%	-
55						
56	WORKING CAPITAL					
57	Cash Working Capital	(Note G)	-			-
58	Materials & Supplies - Transmission	WP_B-6 Line 29	-	TP	0.00%	-
59	Materials & Supplies - Other	WP_B-6 Line 31	-	NP	0.00%	-
60	Prepayments (Account 165) Plant Related	WP_B-5 Line 8	-	NP	0.00%	-
61	Prepayments (Account 165) Labor Related	WP_B-5 Line 16	-	W/S	0.00%	-
62	Prepayments (Account 165) Transmission Related	WP_B-5 Line 20	-	TP	0.00%	-

63	Prepayments (Account 165) Other Not Allocated	WP_B-5 Line 44	-	NA	0.00%	-
64	TOTAL WORKING CAPITAL	Sum Lines 57 through 63	-			-
65						
66	RATE BASE	Line 36 plus 52 plus 54 plus 64	-			-
67						
68	Rate of Return	Line 166	0.00%			0.00%
69						
70	RETURN (Rate Base * Rate of Return)	Line 66 times Line 68	-			-

Line No.	EXPENSE, TAXES & REVENUE		Reference/Notes	Total Col. (3)	Allocator (Note O) Col. (4)	Total Transmission Col. (5)
	REQUIREMENTS	CALCULATION				
		Col. (1)	Col. (2)			
71	OPERATION & MAINTENANCE EXPENSE					
72	Transmission		WP_C-1 Line 31	-		
73	Less Total Account 561		WP_C-1 Line 36	-		
74	Add Back Account 561.4		WP_C-1 Line 5	-		
75	Add Back Account 561.5		WP_C-1 Line 6	-		
76	Add Back Account 561.6		WP_C-1 Line 7	-		
77	Add Back Account 561.7		WP_C-1 Line 8	-		
78	Add Back Account 561.8		WP_C-1 Line 9	-		
79	Less Total Account 565 (Note H)		WP_C-1 Line 13	-		
80	Add Back Account 565.25- System Integration Costs		WP_C-1 Line 34	-		
81	Transmission Subtotal		Sum Lines 72 through 80	-	TP 0.00%	-
82						
83	Administrative and General (Note I)		WP_C-2 Line 15	-		
84	Less: Acc. 924, Property Insurance		WP_C-2 Line 5	-		
85	Balance of A & G		Sum Lines 83 through 84	-	W/S 0.00%	-
86	Plus: Account 924, Property Insurance		Line 84	-	NP 0.00%	-
87	Account 928 - Transmission Specific		WP_C-4 Line 6	-	DA 100%	-
88	A & G Subtotal		Sum Lines 85 through 87	-		-
89						
90	TOTAL O & M EXPENSE		Line 81 plus Line 88	-		-
91						
92						
93	DEPRECIATION AND AMORTIZATION EXPENSE					

94	Transmission	WP_B-1 Line 24 Col. (d)	-	DA	100%	-
95	Plus: Pre-Funded AFUDC Amortization (Note E)	WP_B-8 Col (f), Line 18	-	DA	100%	-
96	Plus: Recovery of Abandoned Incentive Plant (Note E)	WP_B-Inputs Est. Line 143	-	DA	100%	-
97	Plus: Recovery of Extraordinary Property Loss (Note E)	WP_B-Inputs Est. Line 143	-	DA	100%	-
98	General	WP_B-1 Line 26 Col. (d)	-	W/S	0.00%	-
99	Intangible	WP_B-1 Line 27 Col. (d)	-	W/S	0.00%	-
100	Common Intangible	WP_B-1 Line 28 Col. (d)	-	CE	0.00%	-
101	Common General	WP_B-1 Line 29 Col. (d)	-	CE	0.00%	-
102	Acquisition Adjustment Amortization (Note F)	WP_B-4 Line 15 Col. Col. (o)	-	DA	100%	-
103	TOTAL DEPRECIATION AND AMORTIZATION	Sum Lines 94 through 102	-			-
104						
105	TAXES OTHER THAN INCOME	(Note J)				
106	Labor Related	WP_D-1 Line 5	-	W/S	0.00%	-
107	Plant Related	WP_D-1 Line 9	-	NP	0.00%	-
108	Miscellaneous	WP_D-1 Line 12 Sum Lines 106 through 108	-	NA	0.00%	-
109	TOTAL OTHER TAXES		-			-
110						
111	INCOME TAXES	(Note K)				
112	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%			
113	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		0.00%			
114	where WCLTD=(line 153) and R= (line 156)					
115	and FIT, SIT & p are as given in Note K.					
116	$1 / (1 - T) =$ (from ln 110)		-			
117	Amortized Investment Tax Credit (enter negative)	Company Records				
118						
119	Excess ADIT Amortization (Credit) (Note Q)	WP_B-2-Excess ADIT				
120	Deficient ADIT Amortization (Debit) (Note Q)	WP_B-3-Deficient ADIT				
121						
122	Income Tax Calculation	Line 70 times Line 113	-			-
123	ITC adjustment	Line 116 times Line 117	-	NP	0.00%	-
124	Excess ADIT Amortization (Credit)	Line 116 times Line 119				
125	Deficient ADIT Amortization (Debit)	Line 116 times Line 120				
126	TOTAL INCOME TAXES	Sum Lines 122 through 125	-			-
127						
128						
129	REVENUE CREDITS	(Note L)				
130	Account No. 454 (Rent from Transmission Facilities)	WP_E-1 Line 4	-	DA	100%	-

131	Account No. 421.1 (Gain From Disposition of Utility Plant)	WP_E-1 Line 14	-	WS	0.00%	-
132	Account No. 456.0 (Revenue from Schedule 18)	WP_E-1 Line 9	-	DA	100%	-
133	Account No. 456.1 (Revenue from Trans. of Elect. of Others)	WP_F-1 Line 8 Col. (b)	-	DA	100%	-
134	Account No. 456.1 (Revenue from Trans. of Elect. of Others)	WP_F-1 Line 8 Col. (c)	-	DA	100%	-
135	Settlement Credit	Note P	726,905	DA	100%	-
136	Total Revenue Credits		726,905			-
137						
138	REVENUE REQUIREMENT		(726,905)			-

Line No.	SUPPORTING CALCULATIONS	Reference/Notes	Total Col. (3)	Allocator (Note O) Col. (4)	Total Transmission Col. (5)
139	TRANSMISSION PLANT INCLUDED IN THE ATRR	(Note M)			
140	Transmission plant	WP_B-1 Col. (a), Line 3			-
141	Transmission related Acquisition Adjustment	WP_B-4 Col. (c), Line 15			-
142	Total Transmission Plant	Sum Lines 140 through 141			-
143	Eliminate Generator Step-up facilities	WP_B-Inputs Est. Line 118			-
144	Transmission plant included in OATT Trans Rate	Sum Lines 142 through 143			-
145	Percent of Transmission Plant in the ATRR	Line 1144 divided by Line 142		TP=	0.00%
146					
147	WAGES & SALARY ALLOCATOR (W/S)				
148	Production	Company Records WP_C-1 Line 31		NA	0.00% -
149	Transmission	Col. (b)	-	TP	0.00% -
150	Regional Market	Company Records		NA	0.00% -
151	Distribution	Company Records		NA	0.00% -
152	Other	Company Records		NA	0.00% -
153	Total	Sum Lines 148 through 152	-		-
154					
155	W/S Allocator	Line 153, Col. (5) divided by Col. (3)		W/S=	0.00%
156					
157	Common to Electric Transmission Allocator	Common Plant to Electric (Common Plant Study)			
158		W/S Allocator, Line			0.00%



159		155				
160		Line 157 times Line				
161		158		<b>CE=</b>		<b>0.00%</b>
162	RETURN					
		(Note N)				
		WP_G-1 Col (n),	\$	%	Cost	Weighted
163	Long Term Debt	Line 6	-	%	0.00%	0.0000
		WP_G-1 Col (n),				
164	Preferred Stock	Line 8	-	%	0.00%	0.0000
		WP_G-1 Col (n),				
165	Common Stock	Line 14	-	%	9.72%	0.0000
166	Total	Sum Lines 163 through 165	-		<b>ROR=</b>	<b>0.0000</b>
167						
168						

169 PREPAYMENTS ALLOCATION FACTOR TO  
170 ELECTRIC

20XX  
FERC  
Form  
No. 1

171	Total Electric Plant in Service	207, Ln.100, Col. (g)	
172	Common PIS Allocated to Electric	356	
173	Electric Plant Held for Future Use	214, Ln. 47, Col. (d)	
174	Electric Construction Work in Progress	216, Ln. 43, Col. (b)	
175	Common CWIP Allocated to Electric	356	
		Sum Lines 163 through 167	-
176	Total Electric Plant		
177	Total Utility Plant	110, Ln. 4, Col. (c)	
178			
179	Electric Plant to Total Plant Allocation Factor	Line 176 divided by Line 177	<b>0.00%</b>

**General Notes: a) References to data from FERC Form No. 1 are indicated as: page#.line#.col.#**

**Notes:**

- A Gross Plant, Accumulated Depreciation Reserves will be the average of thirteen monthly balances.
- B Transmission serving transmission related amounts associated with the Calpine Acquisition are included.

Future Acquisition Adjustment amounts will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing.

- C The Net Acquisition Adjustment will be the average of thirteen monthly balances.
- Reflects the BOY/EOY average of the transmission related portion of balances in Accounts 281, 282, 283, 190 and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106, 109, 133, 158 or FASB Interpretation No. 48. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note k. The calculation of ADIT for both the true-up and the annual projection will be performed in accordance with IRS regulation Section 1.167(l)-1(h)(6). The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. (Except for ADIT proration, which is described in Table 39, WP\_ADIT Prorate.) The annual true-up calculation will use the beginning-of-year and end-of-year balances as set forth in Table 8, Workpaper B-2, Estimated and Table 9, Workpaper B-3, Estimated; and the calculation of ADIT in the annual projection will be performed as set forth in Table 8, Workpaper B-2, Actual and Table 9, Workpaper B-3, Actual.

- D ~~The Regulatory Liability associated with the sale of the Technical Service Building (TSB) will be included in Rate Base.~~ Future Regulatory Liabilities will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing.  
~~formula except as directed by the Commission pursuant to a Section 205 filing.~~
- E Includes any incentive Construction Work in Progress (CWIP), any related Pre-funded Allowance for Funds Used During Construction (AFUDC), any unamortized balances related to the recovery of abandoned incentive plant costs, any extraordinary property losses and any related depreciation and amortization expense amounts.  
 Formula amounts for all of the foregoing items will remain at \$0 until approved by FERC pursuant to a Section 205 filing under a separate docket.
- F Includes only transmission related or functionally booked as transmission land held for future use.
- G Cash Working Capital will be set at and remain \$0 until such time as PSCo files and receives FERC approval.
- H Account 565 Transmission by Others is included only to the extent used to integrate the PSCo Transmission system.
- I Post-Employment Benefits Other than Pensions (FAS 106) shall remain as a stated, fixed amount and shall not be changed except as directed by the Commission following a filing seeking such change pursuant to section 205 or 206 of the FPA. The adjustment is shown on WP\_C-3 PBOP.  
 Regulatory Commission expenses (FERC Account 928) will be directly assigned or allocated to Transmission.  
 General Advertising Expenses (FERC Account 930.1) will be excluded.  
 All industry association dues recorded in FERC Account 930.2 will be excluded. The adjustment is shown on WP\_C-2, Note 4.
- J Includes only FICA, unemployment, property, and other assessments charged in the current year.  
 Taxes related to income are excluded. Franchise taxes are not included in transmission revenue requirement in the Rate Formula Template,
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and  $p =$   
 "the percentage of federal income tax deductible for state income taxes".  
 PSCo has elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) less adjustments multiplied by  $(1/1-T)$  (page 3, line 30).  
 Inputs Required: FIT = 


  
 SIT= 

--

 (State Income Tax Rate or Composite SIT)  
 $p =$ 

--

 (percent of FIT deductible for state purposes)
- If a change in an income tax rate is known sufficiently in advance to be reflected in the estimated rates that will become effective January 1 for the upcoming formula rate year, PSCo will reflect the new tax rate(s) in the estimated rate calculations for the months in which the new tax rate will be in effect for the formula rate year. Otherwise, such tax change will be captured and reflected in the annual formula true-up by weighting the tax rates in effect during the year by the number of days each such tax rate was in effect.
- L Includes income related to transmission facilities, such as pole attachments, rentals and special use for the Transmission facilities included herein.  
 FERC 421.1 Gain on the Disposition of Utility Property will be assigned or allocated to the transmission function based on the specific property sold.  
 Revenue from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense
- M Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities, or is booked to transmission (e.g. step-up transformers) that is included in the development of OATT ancillary service rates,  
 or is otherwise not eligible to be recovered under this Tariff.
- N Return on Equity will be set at 9.72%. Thereafter, any change will require a filing with the Commission pursuant to FPA Section 205 or a Commission order pursuant to FPA Section 206.  
 If and when the Company issues preferred stock, footnote will indicate the authorizing regulatory agency, the docket/case number, and the date of the authorizing order.
- O The calculation of the **GP** Allocator is found on Line 10.  
 The calculation of the **NP** Allocator is found on Line 37.

The calculation of the **WS** Allocator is found on Line 155.

The calculation of the **CE** Allocator is found on Line 159.

The calculation of the **TP** Allocator is found on Line 145.

- P The Company agreed in Docket No. ER12-1589-000 to include a total company credit in the Transmission Formula Template equal to \$726,905. This amount is fixed and cannot be

changed without a Section 205 or 206 filing.

- Q Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by  $(1/(1-T))$ . Amortizations of excess/deficient deferred income taxes resulting from the enactment of the Tax Cuts and Jobs Act will be included beginning January 1, 2018 (with the 2018 True-Up)

|

**Public Service Company of Colorado**  
**Transmission Formula Rate Settlement Template**  
**Twelve Months Ended December 31, 20XX**  
**Annual Transmission Revenue Requirements- Actual**

**Table 5**  
**ATRR Act**

Line No.	RATE BASE & RETURN CALCULATION	Reference/Notes	Total	Allocator (Note O)	Transmission
	Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
1	GROSS PLANT IN SERVICE	(Note A)			
2	Production	WP_B-1 Col. (d), Line 2	-	NA 0.00%	-
3	Transmission	WP_B-1 Col. (d), Line 3	-	DA 100%	-
4	Distribution	WP_B-1 Col. (d), Line 4	-	NA 0.00%	-
5	General Plant	WP_B-1 Col. (d), Line 5	-	W/S 0.00%	-
6	Intangible Plant	WP_B-1 Col. (d), Line 6	-	W/S 0.00%	-
7	Common Intangible	WP_B-1 Col. (d), Line 7	-	CE 0.00%	-
8	Common General	WP_B-1 Col. (d), Line 8	-	CE 0.00%	-
9	TOTAL GROSS PLANT	Sum Lines 2 through 8	-		-
10		Line 9, Col. (5) divided by Col. (3)		<b>GP= 0.00%</b>	
11					
12	ACCUMULATED DEPRECIATION	(Note A)			
13	Production	WP_B-1 Col. (d), Line 12	-	NA 0.00%	-
14	Transmission	WP_B-1 Col. (d), Line 13	-	DA 100%	-
15	Distribution	WP_B-1 Col. (d), Line 14	-	NA 0.00%	-
16	General Plant	WP_B-1 Col. (d), Line 15	-	W/S 0.00%	-
17	Intangible Plant	WP_B-1 Col. (d), Line 16	-	W/S 0.00%	-
18	Common Intangible	WP_B-1 Col. (d), Line 17	-	CE 0.00%	-
19	Common General	WP_B-1 Col. (d), Line 18	-	CE 0.00%	-
20	TOTAL ACCUMULATED DEPRECIATION	Sum Lines 13 through 19	-		-
21					
22	NET ACQUISITION ADJUSTMENT	(Note B)			
23	Production	WP_B-4 Col.(i) Line 15	-	NA 0.00%	-
24	Transmission Serving Production	WP_B-4 Col.(j) Line 15	-	NA 0.00%	-
25	Transmission Serving Transmission	WP_B-4 Col.(k) Line 15	-	DA 100%	-
26	TOTAL NET ACQUISITION ADJUSTMENT	Sum Lines 23 through 25	-		-
27					
28	NET PLANT IN SERVICE	(Note A)			
29	Production	Line 2 minus 13			

		plus 23 plus 24	-		-
30	Transmission	Line 3 minus 14 plus 25	-		-
31	Distribution	Line 4 minus 15	-		-
32	General Plant	Line 5 minus 16	-		-
33	Intangible Plant	Line 6 minus 17	-		-
34	Common Intangible	Line 7 minus 18	-		-
35	Common General	Line 8 minus 19	-		-
36	TOTAL NET PLANT IN SERVICE	Sum Lines 29 through 35	-		-
37		Line 36, Col (5) divided by Col (3)		NP=	0.00%
38					
39	OTHER RATE BASE ITEMS	(Note C)			
40	Account No. 281	WP_B-2 Col. (c) & (e), Line 3	-	DA	0.00% -
41	Account No. 282	WP_B-2 Col. (c) & (e), Line 30	-	DA	-
42	Account No. 283	WP_B-2 Col. (c) & (e), Line 83	-	DA	-
43	Account No. 190	WP_B-3 Col. (c) & (e), Line 84	-	DA	-
44	Account 182.3-Deficient ADIT	WP_B-3-Deficient ADIT		DA	
45	Account 254-Excess ADIT	WP_B-2-Excess ADIT		DA	
46	Regulatory Liabilities- FERC Account No. 254 (Note C)	WP_B-7 Line 14	-	W/S	0.00% -
47	Account No. 255	267.8.h	-	DA	100% -
48	Account No. 107 (CWIP) (Note E)	WP_B-8 Col. (a), Line 16	-	DA	100% -
49	Net Pre-Funded AFUDC on CWIP included (Note E)	WP_B-8 Col. (d), Line 16	-	DA	100% -
50	Unamortized Balance of Abandoned Incentive Plant (Note E)	WP_B-Inputs Act. Line 142	-	DA	100% -
51	Unamortized Balance of Extraordinary Property Loss (Note E)	WP_B-Inputs Act. Line 142	-	DA	100% -
52	TOTAL OTHER RATE BASE ITEMS	Sum Lines 40 through 51	-		-
53					
54	LAND HELD FOR FUTURE USE (Note F)	WP_B-Inputs Act. Line 142	-	TP	0.00% -
55					
56	WORKING CAPITAL				
57	Cash Working Capital	(Note G)	-		-
58	Materials & Supplies - Transmission	WP_B-6 Line 29	-	TP	0.00% -
59	Materials & Supplies - Other	WP_B-6 Line 31	-	NP	0.00% -
60	Prepayments (Account 165) Plant Related	WP_B-5 Line 8	-	NP	0.00% -
61	Prepayments (Account 165) Labor Related	WP_B-5 Line 16	-	W/S	0.00% -
62	Prepayments (Account 165) Transmission Related	WP_B-5 Line 20	-	TP	0.00% -
63	Prepayments (Account 165) Other Not Allocated	WP_B-5 Line 44	-	NA	0.00% -

			-	-
		Sum Lines 57 through 63	-	-
64	TOTAL WORKING CAPITAL			
65				
66	RATE BASE	Line 36 plus 52 plus 54 plus 64	-	-
67				
68	Rate of Return	Line 166	0.00%	0.00%
69				
70	RETURN (Rate Base * Rate of Return)	Line 66 times Line 68	-	-

Line No.	EXPENSE, TAXES & REVENUE		Reference/Notes	Total	Allocator (Note O)	Total	
	REQUIREMENTS	CALCULATION				Transmission	
		Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)	
71	OPERATION & MAINTENANCE EXPENSE						
72	Transmission		WP_C-1 Line 31	-			
73	Less Total Account 561		WP_C-1 Line 36	-			
74	Add Back Account 561.4		WP_C-1 Line 5	-			
75	Add Back Account 561.5		WP_C-1 Line 6	-			
76	Add Back Account 561.6		WP_C-1 Line 7	-			
77	Add Back Account 561.7		WP_C-1 Line 8	-			
78	Add Back Account 561.8		WP_C-1 Line 9	-			
79	Less Total Account 565 (Note H)		WP_C-1 Line 13	-			
80	Add Back Account 565.25- System Integration Costs		WP_C-1 Line 34	-			
	Transmission Subtotal		Sum Lines 72 through 80	-	TP	0.00%	-
81							
82							
83	Administrative and General (Note I)		WP_C-2 Line 15	-			
84	Less: Acc. 924, Property Insurance		WP_C-2 Line 5	-			
85	Balance of A & G		Sum Lines 83 through 84	-	W/S	0.00%	-
86	Plus: Account 924, Property Insurance		Line 84	-	NP	0.00%	-
87	Account 928 - Transmission Specific		WP_C-4 Line 21	-	DA	100%	-
88	A & G Subtotal		Sum Lines 85 through 87	-			-
89							
90	TOTAL O & M EXPENSE		Line 81 plus Line 88	-			-
91							
92							
93	DEPRECIATION AND AMORTIZATION EXPENSE						
94	Transmission		WP_B-1 Line 24		DA	100%	

		Col. (d)	-		-
95	Plus: Pre-Funded AFUDC Amortization (Note E)	WP_B-8 Col (f), Line 18	-	DA 100%	-
96	Plus: Recovery of Abandoned Incentive Plant (Note E)	WP_B-Inputs Act. Line 144	-	DA 100%	-
97	Plus: Recovery of Extraordinary Property Loss (Note E)	WP_B-Inputs Act. Line 144	-	DA 100%	-
98	General	WP_B-1 Line 26	-	W/S 0.00%	-
99	Intangible	Col. (d) WP_B-1 Line 27	-	W/S 0.00%	-
100	Common Intangible	Col. (d) WP_B-1 Line 28	-	CE 0.00%	-
101	Common General	Col. (d) WP_B-1 Line 29	-	CE 0.00%	-
102	Acquisition Adjustment Amortization (Note F)	Col. (d) WP_B-4 Line 15	-	CE 0.00%	-
103	TOTAL DEPRECIATION AND AMORTIZATION	Col. Col. (o) Sum Lines 94 through 102	-	DA 100%	-
104					
105	TAXES OTHER THAN INCOME	(Note J)			
106	Labor Related	WP_D-1 Line 5	-	W/S 0.00%	-
107	Plant Related	WP_D-1 Line 9	-	NP 0.00%	-
108	Miscellaneous	WP_D-1 Line 12	-	NA 0.00%	-
109	TOTAL OTHER TAXES	Sum Lines 106 through 108	-		-
110					
111	INCOME TAXES	(Note K)			
112	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
113	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		0.00%		
114	where WCLTD=(line 153) and R= (line 156)				
115	and FIT, SIT & p are as given in Note K.				
116	$1 / (1 - T) =$ (from ln 110)		-		
117	Amortized Investment Tax Credit (enter negative)	FF1 266.8.f			
118					
119	Excess ADIT Amortization (Credit) (Note Q)	WP_B-2-Excess ADIT			
120	Deficient ADIT Amortization (Debit) (Note Q)	WP_B-3 - Deficient ADITWP_B-3- Excess ADIT			
121					
122	Income Tax Calculation	Line 70 times Line 113	-		-
123	ITC adjustment	Line 116 times Line 117	-	NP 0.00%	-
124	Excess ADIT Amortization (Credit)	Line 116 times Line 119	-		-
125	Deficient ADIT Amortization (Debit)	Line 116 times Line 120	-		-
126	TOTAL INCOME TAXES	Sum Lines 122 through 125	-		-
127					
128					
129	REVENUE CREDITS	(Note L)			
130	Account No. 454 (Rent from Transmission)	WP_E-1 Line 4		DA 100%	

	Facilities)		-		-
131	Account No. 421.1 (Gain From Disposition of Utility Plant)	WP_E-1 Line 14	-	WS 0.00%	-
132	Account No. 456.0 (Revenue from Schedule 18)	WP_E-1 Line 9	-	DA 100%	-
133	Account No. 456.1 (Revenue from Trans. of Elect. of Others)	WP_F-1 Line 8 Col. (b)	-	DA 100%	-
134	Account No. 456.1 (Revenue from Trans. of Elect. of Others)	WP_F-1 Line 8 Col. (c)	-	DA 100%	-
135	Settlement Credit	Note P	<u>726,905</u>	DA 100%	-
136	Total Revenue Credits		-		-
137					
138	REVENUE REQUIREMENT		<u>-</u>		<u>-</u>

Line No.	SUPPORTING CALCULATIONS	Reference/Notes	Total	Allocator (Note O)	Total Transmission
	Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
139	TRANSMISSION PLANT INCLUDED IN THE ATRR	(Note M)			
140	Transmission plant	WP_B-1 Col. (a), Line 3			-
141	Transmission related Acquisition Adjustment	WP_B-4 Col. (c), Line 15			-
142	Total Transmission Plant	Sum Lines 140 through 141			-
143	Eliminate Generator Step-up facilities	WP_B-Inputs Act. Line 117			-
144	Transmission plant included in OATT Trans Rate	Sum Lines 142 through 143			-
145	Percent of Transmission Plant in the ATRR	Line 144 divided by Line 142		TP=	0.00%
146					
147	WAGES & SALARY ALLOCATOR (W/S)				
148	Production	FF1. 354.20.b		NA 0.00%	-
149	Transmission	WP_C-1 Line 31 Col. (b)	-	TP 0.00%	-
150	Regional Market	FF1. 354.22.b		NA 0.00%	-
151	Distribution	FF1. 354.23.b		NA 0.00%	-
152	Other	FF1. 354.24.b		NA 0.00%	-
153	Total	Sum Lines 148 through 152	-		-
154					
155	W/S Allocator	Line 153, Col. (5) divided by Col. (3)		W/S=	0.00%
156					
157	Common to Electric Transmission Allocator	FF1.356			
158		W/S Allocator, Line 155			0.00%
159		Line 157 times Line		CE=	0.00%



158

160						
161						
162	RETURN	(Note N)	\$	%	Cost	Weighted
				0.00		
163	Long Term Debt	WP_G-1 Line 6	-	%	0.00%	0.0000
				0.00		
164	Preferred Stock	WP_G-1 Line 8	-	%	0.00%	0.0000
				0.00		
165	Common Stock	WP_G-1 Line 14	-	%	9.72%	0.0000
		Sum Lines 163				
166	Total	through 165	-		ROR=	0.0000
167						
168						
	PREPAYMENTS ALLOCATION FACTOR TO					
169	ELECTRIC					
170						
		207, Ln.100, Col.				
171	Total Electric Plant in Service	(g)				
172	Common PIS Allocated to Electric	356				
		214, Ln. 47, Col.				
173	Electric Plant Held for Future Use	(d)				
		216, Ln. 43, Col.				
174	Electric Construction Work in Progress	(b)				
175	Common CWIP Allocated to Electric	356				
		Sum Lines 171				
176	Total Electric Plant	through 175	-			
		110, Ln. 4, Col. (c),				
177	Total Utility Plant	plus Ln. 16, Col. (c)				
178						
		Line 176 divided by				
179	Electric Plant to Total Plant Allocation Factor	Line 177			0.00%	

**General Notes: a) References to data from FERC Form No. 1 are indicated as: page#.line#.col.#**

**Notes:**

- A Gross Plant, Accumulated Depreciation Reserves will be the average of thirteen monthly balances.
- B Transmission serving transmission related amounts associated with the Calpine Acquisition are included.  
Future Acquisition Adjustment amounts will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing.  
The Net Acquisition Adjustment will be the average of thirteen monthly balances.
- C Reflects the BOY/EOY average of the transmission related portion of balances in Accounts 281, 282, 283, 190 and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106, 109, 133, 158 or FASB Interpretation No. 48. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note k. The calculation of ADIT for both the true-up and the annual projection will be performed in accordance with IRS regulation Section 1.167(l)-1(h)(6). The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. (Except for ADIT proration, which is described in Table 39, WP\_ADIT Prorate.) The annual true-up calculation will use the beginning-of-year and end-of-year balances as set forth in Table 8, Workpaper B-2, Estimated and Table 9, Workpaper B-3, Estimated; and the calculation of ADIT in the annual projection will be performed as set forth in Table 8, Workpaper B-2, Actual and Table 9, Workpaper B-3, Actual.

- D Future Regulatory Liabilities will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing. The Regulatory Liability associated with the sale of the Technical Service Building (TSB) will be included in Rate Base. Future Regulatory Liabilities will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing.
- E Includes any incentive Construction Work in Progress (CWIP), any related Pre-funded Allowance for Funds Used During Construction (AFUDC), any unamortized balances related to the recovery of abandoned incentive plant costs, any extraordinary property losses and any related depreciation and amortization expense amounts.  
 Formula amounts for all of the foregoing items will remain at \$0 until approved by FERC pursuant to a Section 205 filing under a separate docket.
- F Includes only transmission related or functionally booked as transmission land held for future use.
- G Cash Working Capital will be set at and remain \$0 until such time as PSCo files and receives FERC approval.
- H Account 565 Transmission by Others is included only to the extent used to integrate the PSCo Transmission system.
- I Post-Employment Benefits Other than Pensions (FAS 106) shall remain as a stated, fixed amount and shall not be changed except as directed by the Commission following a filing seeking such change pursuant to section 205 or 206 of the FPA. The adjustment is shown on WP\_C-3 PBOP.  
 Regulatory Commission expenses (FERC Account 928) will be directly assigned or allocated to Transmission.  
 General Advertising Expenses (FERC Account 930.1) will be excluded.  
 All industry association dues recorded in FERC Account 930.2 will be excluded. The adjustment is shown on WP\_C-2, Note 4.
- J Includes only FICA, unemployment, property, and other assessments charged in the current year.  
 Taxes related to income are excluded. Franchise taxes are not included in transmission revenue requirement in the Rate Formula Template,
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =  
 "the percentage of federal income tax deductible for state income taxes".  
 PSCo has elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) less adjustments multiplied by (1/1-T) (page 3, line 30).
- |                  |       |  |  |
|------------------|-------|--|--|
| Inputs Required: | FIT = |  |  |
|                  | SIT=  |  | (State Income Tax Rate or Composite SIT)       |
|                  | p =   |  | (percent of FIT deductible for state purposes) |
- If a change in an income tax rate is known sufficiently in advance to be reflected in the estimated rates that will become effective January 1 for the upcoming formula rate year, PSCo will reflect the new tax rate(s) in the estimated rate calculations for the months in which the new tax rate will be in effect for the formula rate year. Otherwise, such tax change will be captured and reflected in the annual formula true-up by weighting the tax rates in effect during the year by the number of days each such tax rate was in effect.
- L Includes income related to transmission facilities, such as pole attachments, rentals and special use for the Transmission facilities included herein.  
 FERC 421.1 Gain on the Disposition of Utility Property will be assigned or allocated to the transmission function based on the specific property sold.  
 Revenue from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense
- M Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities, or is booked to transmission (e.g. step-up transformers) that is included in the development of OATT ancillary service rates,  
 or is otherwise not eligible to be recovered under this Tariff.
- N Return on Equity will be set at 9.72%. Thereafter, any change will require a filing with the Commission pursuant to FPA Section 205

or a Commission order pursuant to FPA 206.

If and when the Company issues preferred stock, footnote will indicate the authorizing regulatory agency, the docket/case number, and the date of the authorizing order.

- O The calculation of the **GP** Allocator is found on Line 10.  
The calculation of the **NP** Allocator is found on Line 37.  
The calculation of the **W/S** Allocator is found on Line 155.  
The calculation of the **CE** Allocator is found on Line 159.  
The calculation of the **TP** Allocator is found on Line 145.
- P The Company agreed in Docket No. ER12-1589-000 to include a total company credit in the Transmission Formula Template equal to \$726,905. This amount is fixed and cannot be changed without a Section 205 or 206 filing.
- Q Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by  $(1/(1-T))$ . Amortizations of excess/deficient deferred income taxes resulting from the enactment of the Tax Cuts and Jobs Act will be included beginning January 1, 2018 (with the 2018 True-Up).

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**Public Service Company of Colorado**  
**Transmission Formula Rate Settlement Template**  
**Twelve Months Ended December 31, 20XX**  
**Prior Period Corrections**

**Table 6**  
**WP\_A-2**

Line			
<u>No.</u>			
1	<u>Explanation of Prior Period Correction:</u>		
2			
3			
4	Rate Year Prior Period Correction Applicable to (input year)		
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)	0	
6	Year Prior Period Correction Settled/Agreed (input)		
7	Rate Year Prior Period Correction will be Included in ATRR (line 6 year + 1 year)	0	
8	Number of Months Prior Period Correction Subject to Interest ((ln 7 year - ln 4 year) * 12)	0	
9	<u>I. Revenue Requirement True-up:</u>		
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)		
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)		
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (ln 11 - ln 10)	\$0	
13	<u>II. Volume True-up:</u>		
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)		kw
15	Divisor for True-up Year with Prior Period Correction (input)		kw
16	Volume Adjustment (line 14 - line 15)	0	kw
17	Actual Rate (line 10 / line 14)	\$0.00	
18	Revised Rate (line 11 / line 15)	\$0.00	
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	\$0	
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)	\$0	
21	<u>III. Interest Calculation:</u>		
22		FERC	Number
23		Quarterly	of Days
24	<u>Month/Year</u>	<u>Interest Rates</u>	<u>in Month</u>
			Monthly Interest Rate

**Table 6**

25				0.0000
26				0.0000
27				0.0000
28				0.0000
29				0.0000
30				0.0000
31				0.0000
32				0.0000
33				0.0000
34				0.0000
35				0.0000
36				0.0000
37				0.0000
38				0.0000
39				0.0000
40				0.0000
41				0.0000
42				0.0000
43				0.0000
44				0.0000
45				0.0000
46	Average Monthly Interest Rate			0.0000
47	Over/Under Recovery Amount (In 20 amount)			\$0
48	Average Monthly Interest Rate (In 46)			0.000
49	Monthly Interest Recovery Amount (In 47 x In 48)			\$0
50	Number of Months for Interest Recovery Amount (from line 8)			0
51	Interest Recovery Amount (In 50 times In 49)			\$0
52	Prior Period Correction Adjustment (In 20)			
53	Interest on Prior Period Correction Adjustment (In 51)			

(Input to
\$0 Annual Update)
(Input to
\$0 Annual Update)

Note:  
 The interest is calculated pursuant to Section 35.19a using the interest rate posted on the FERC website.  
 See link to website below.  
<http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>

Line

No.

1	<u>Explanation of Prior Period Correction:</u>			
2				
3				
4	Rate Year Prior Period Correction Applicable to (input year)			
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)		0	
6	Year Prior Period Correction Settled/Agreed (input)			
7	Rate Year Prior Period Correction will be Included in ATRR (line 6 year + 1 year)		0	
8	Number of Months Prior Period Correction Subject to Interest ((ln 7 year - ln 4 year) * 12)		0	
9	<u>I. Revenue Requirement True-up:</u>			
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)			
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)			
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (ln 11 - ln 10)		\$0	
13	<u>II. Volume True-up:</u>			
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)			kw
15	Divisor for True-up Year with Prior Period Correction (input)			kw
16	Volume Adjustment (line 14 - line 15)		0	kw
17	Actual Rate (line 10 / line 14)		\$0.00	
18	Revised Rate (line 11 / line 15)		\$0.00	
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)		\$0	
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)		\$0	
21	<u>III. Interest Calculation:</u>			
22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	<u>Month/Year</u>	<u>Interest Rates</u>	<u>in Month</u>	<u>Rate</u>
25				0.0000
26				0.0000
27				0.0000
28				0.0000

29				0.0000
30				0.0000
31				0.0000
32				0.0000
33				0.0000
34				0.0000
35				0.0000
36				0.0000
37				0.0000
38				0.0000
39				0.0000
40				0.0000
41				0.0000
42				0.0000
43				0.0000
44				0.0000
45				0.0000
46	Average Monthly Interest Rate			0.0000
47	Over/Under Recovery Amount (In 20 amount)			\$0
48	Average Monthly Interest Rate (In 46)			<u>0.000</u>
49	Monthly Interest Recovery Amount (In 47 x In 48)			\$0
50	Number of Months for Interest Recovery Amount (from line 8)			0
51	Interest Recovery Amount (In 50 times In 49)			\$0
52	Prior Period Correction Adjustment (In 20)			<div><div><div><div></div><div></div></div><div><div></div><div></div></div></div><div><div><div>(Input to</div><div>\$0 Annual Update)</div></div><div><div>(Input to</div><div>\$0 Annual Update)</div></div></div></div>
53	Interest on Prior Period Correction Adjustment (In 51)			

**Note:**

The interest is calculated pursuant to Section 35.19a using the interest rate posted on the FERC website.

See link to website below.

<http://www.ferc.gov>

Public Service Company of Colorado  
 Transmission Formula Rate Settlement Template  
 Twelve Months Ended December 31, 20XX  
 Accumulated Deferred Income Taxes (Debits)

Table 9  
 WP\_B-3

Estimated

Line No.	Account No.	Balance at		Average Balance	Adj (1)	Adjusted Average Balance
		12/31/20XX	12/31/20XX			
		Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)
1	Account 190- Accumulated Deferred Income Taxes (2)					
2						
3	Production Related - Demand					
4		-	-	-		-
5	Total Production - Demand Related	-	-	-	-	-
6						
7	Production Related - Energy					
8		-	-	-	-	-
9		-	-	-	-	-
10		-	-	-	-	-
11	Total Production - Energy Related	-	-	-	-	-
12						
13	Plant Related- Direct Assigned to Transmission					
14		-	-	-	-	-
15		-	-	-	-	-
16		-	-	-	-	-
17		-	-	-	-	-
18		-	-	-	-	-
19		-	-	-	-	-
20		-	-	-	-	-
21		-	-	-	-	-
22		-	-	-	-	-
23		-	-	-	-	-
24		-	-	-	-	-
25	Proration Adjustment (3)			-		-
26	Total Plant Related- Direct Assigned to Transmission	-	-	-	-	-
27						
28	Plant Related- Allocated to Transmission					



29		-	-	-	-	-
30		-	-	-	-	-
31		-	-	-	-	-
32		-	-	-	-	-
33		-	-	-	-	-
34		-	-	-	-	-
35	Proration Adjustment (3)			-		-
36	Total Plant Related- Allocated to Transmission	-	-	-	-	-
37	Labor Allocation Factors, ATRR Est. Line <del>155</del> 447					0.00%
38	Total Plant Related Allocated to Transmission					-
39						
40	Related to All Plant					
41		-	-	-	-	-
42		-	-	-	-	-
43		-	-	-	-	-
44		-	-	-	-	-
45		-	-	-	-	-
46		-	-	-	-	-
47	Proration Adjustment (3)			-		-
48	Total Related to All Plant	-	-	-	-	-
49	Net Plant Allocation Factor, ATRR Est. Line <del>37</del> 36					0.00%
50	Allocated Total Related to All Plant					-
51						
52	Labor Related					
53		-	-	-	-	-
54		-	-	-	-	-
55		-	-	-	-	-
56		-	-	-	-	-
57		-	-	-	-	-
58		-	-	-	-	-
59		-	-	-	-	-
60		-	-	-	-	-
61		-	-	-	-	-
62		-	-	-	-	-

63		-	-	-	-	-
64	Total Labor Related	-	-	-	-	-
65	Labor Allocation Factors, ATRR Est. Line <u>155 447</u>					0.00%
66	Allocated Total Labor Related					-
67						
68	Retail Related					
69		-	-	-	-	-
70		-	-	-	-	-
71		-	-	-	-	-
72		-	-	-	-	-
73		-	-	-	-	-
74		-	-	-	-	-
75		-	-	-	-	-
76		-	-	-	-	-
77	Total Retail Related	-	-	-	-	-
78						
79	Other Non-Transmission Related					
80		-	-	-	-	-
81	Total Other Related	-	-	-	-	-
82						
83						
84	<b>Total Account 190 (Form No. 1, page 234, line 8, cols b &amp; c)</b>	-	-	-	-	-

Note:

1. Deferred Taxes associated with implementing Statements of Financial Accounting Standards Board 109, distribution, production, retail, and non-utility plant related are eliminated.

Note: 2. Should the FERC and Colorado depreciation rates be different, the Company will keep separate books for the two jurisdictions

Note: 3. Reference WP\_ADIT Prorate

**Actual**

Line No.	Account No.	Balance at		Average Balance	Adjustments (1)	Adjusted Average Balance
		12/31/20XX	12/31/20XX			
		Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)
1	Account 190- Accumulated Deferred Income Taxes (2)					
2						
3	Production Related - Demand					
4				-		-
5	Total Production - Demand Related					

6		-	-	-	-	-
7	Production Related - Energy					
8		-	-	-	-	-
9		-	-	-	-	-
10		-	-	-	-	-
11	Total Production - Energy Related	-	-	-	-	-
12						
13	Plant Related- Direct Assigned to Transmission					
14		-	-	-	-	-
15		-	-	-	-	-
16		-	-	-	-	-
17		-	-	-	-	-
18		-	-	-	-	-
19		-	-	-	-	-
20		-	-	-	-	-
21		-	-	-	-	-
22		-	-	-	-	-
23		-	-	-	-	-
24		-	-	-	-	-
25	Proration Adjustment (3)			-		-
26	Total Plant Related- Direct Assigned to Transmission	-	-	-	-	-
27						
28	Plant Related- Allocated to Transmission					
29		-	-	-	-	-
30		-	-	-	-	-
31		-	-	-	-	-
32		-	-	-	-	-
33		-	-	-	-	-
34		-	-	-	-	-
35	Proration Adjustment (3)			-		-
36	Total Plant Related- Allocated to Transmission	-	-	-	-	-
37	Labor Allocation Factors, ATRR Act. Line <u>155.447</u>					0.00%
38	Total Plant Related Allocated to Transmission					-
39						

40	Related to All Plant					
41		-	-	-		-
42		-	-	-		-
43		-	-	-		-
44		-	-	-		-
45		-	-	-	-	-
46		-	-	-		-
47		-	-	-		-
48		-	-	-	-	-
49	Proration Adjustment (3)			-		-
50	Total Related to All Plant	-	-	-	-	-
51	Net Plant Allocation Factor, ATRR Act. Line <u>37 36</u>					<u>0.00%</u>
52	Allocated Total Related to All Plant					-
53						
54	Labor Related					
55		-	-	-		-
56		-	-	-		-
57		-	-	-		-
58		-	-	-		-
59		-	-	-		-
60		-	-	-		-
61		-	-	-		-
62		-	-	-		-
63		-	-	-		-
64		-	-	-		-
65		-	-	-		-
66		-	-	-		-
67	Total Labor Related	-	-	-	-	-
68	Labor Allocation Factors, ATRR Act. Line <u>155 447</u>					<u>0.00%</u>
69	Allocated Total Labor Related					-
70						
71	Retail Related					
72		-	-	-	-	-
73		-	-	-	-	-

74		-	-	-	-	-
75		-	-	-	-	-
76	Total Retail Related	-	-	-	-	-
77						
78	Other Non-Transmission Related					
79		-	-	-	-	-
80	Total Other Related	-	-	-	-	-
81						
82						
83	<b>Total Account 190 (Form No. 1, page 234, line 8, cols b &amp; c)</b>	-	-	-	-	-

Note:

- Deferred Taxes associated with implementing Statements of Financial Accounting Standards Board 109, distribution, production, retail, and non-utility plant related are eliminated.
- Should the FERC and Colorado depreciation rates be different, the Company will keep separate

Note: books for the two jurisdictions

Note: 3. Reference WP\_ADIT Prorate

Public  
 Service  
 Company of  
 Colorado  
 Transmission Formula Rate Template

Table  
 9.1

WP\_B  
 -3 -  
 Deficient  
 ADIT

Twelve Months Ended December 31, 2016  
 Deficient Accumulated Deferred Income Taxes  
 (Debits) (5)

Estimated				(Excess)/Deficient Non-Plant ADIT Balances			(Excess)/Deficient ADIT Amortization (4)			Remain ing Years to Amort ize	
				Balance at			Adjus ted	ADIT	Adjust ments		Adjusted
Line No.	Account No.					Aver age Bala nce	Adjus tment s	Avera ge Balan ce	Amort izatio n		Amortiza tion
				Co l. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)			
1	Account 190- Accumulated Deferred Income Taxes (1)										
2	Plant Related-	Direct	Assigned to								
3	Transmission										
4									-	-	-
5									-	-	-
6									-	-	-
7									-	-	-
8									-	-	-
9	Total Plant Related-	Direct	Assigned to						-	-	-
10	Transmission										
11	Plant Related-	Allocated to Transmission									
12											
13									-	-	-
14									-	-	-
15									-	-	-
16	Total Plant Related-	Allocated to							-	-	-
	Transmission								-	-	-

17	Labor Allocation Factors, ATRR Act.								0.00%
	Line 147								
18	Total Plant Related Allocated to								
19	Transmission								-
20	Total Account 190 Deficient ADIT								
21	Amortization								-
22	<b>Account 182.3 - Regulatory Assets (2)</b>								
23	Production Related - Demand								
24		-	-	-	-	-	-	-	
25	Total Production - Demand Related	-	-	-	-	-	-	-	
26		-	-	-	-	-	-	-	
27	Production Related - Energy								
28		-	-	-	-	-	-	-	
29		-	-	-	-	-	-	-	
30	Total Production - Energy Related	-	-	-	-	-	-	-	
31		-	-	-	-	-	-	-	
32	Plant Related- Direct Assigned to								
	Transmission								
33		-	-	-	-	-	-	-	
34		-	-	-	-	-	-	-	
35		-	-	-	-	-	-	-	
36	Proration Adjustment (3)								-
37	Total Plant Related- Direct Assigned to								-
38	Transmission	-	-	-	-	-	-	-	
39	Plant Related- Allocated to Transmission								
40		-	-	-	-	-	-	-	
41		-	-	-	-	-	-	-	
42	Proration Adjustment (3)								-
43	Total Plant Related- Allocated to								-
44	Transmission	-	-	-	-	-	-	-	
45	Labor Allocation Factors, ATRR Act.					0.00%			0.00%
	Line 147								
46	Total Plant Related Allocated to								
47	Transmission					-			-
48	Related to All Plant								
49		-	-	-	-	-	-	-	
50		-	-	-	-	-	-	-	
51		-	-	-	-	-	-	-	
52		-	-	-	-	-	-	-	





Note:	1. Plant-related deficient ADIT balances are embedded in the plant balances recorded in FERC Account 190, presented on WP_B-3, and are therefore not presented on this page.
Note:	2. With the exception of the NOL Carryforward balances, Excess ADIT Balances recorded in FERC Account 182.3 are Unprotected.
Note:	3. Reference WP_ADIT Prorate
Note:	4. Amortizations of excess/deficient deferred income taxes resulting from the enactment of the Tax Reform and Jobs Act will be included beginning January 1, 2018 (with the 2018 True-Up)
	5. Unamortized Deficient Deferred Tax Regulatory Assets and the amortization of those Regulatory Assets arising from future tax changes may only be included pursuant to Commission approval authorizing such inclusion.
Note:	

Table  
9.1  
WP\_B  
-3 -  
Defici  
ent  
ADIT

[illegible]

4		-	-	-					
5		-	-	-					
6		-	-	-					
7		-	-	-					
8		-	-	-					
9	Total Plant Related- Direct Assigned to Transmission	-	-	-					
10									
11	Plant Related- Allocated to Transmission								
12		-	-	-					
13		-	-	-					
14		-	-	-					
15		-	-	-					
16	Total Plant Related- Allocated to Transmission	-	-	-					
17	Labor Allocation Factors, ATRR Act. Line 147							0.00%	
18	Total Plant Related Allocated to Transmission								
19									
20	Total Account 190 Deficient ADIT Amortization (FF1 Page 234, Footnote)								
21									
22	<b>Account 182.3 - Regulatory Assets (2)</b>								
23	Production Related - Demand								
24		-	-	-	-	-	-	-	-
25	Total Production - Demand Related	-	-	-	-	-	-	-	-
26									
27	Production Related - Energy								
28		-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-
30	Total Production - Energy Related	-	-	-	-	-	-	-	-
31									
32	Plant Related- Direct Assigned to Transmission								
33		-	-	-	-	-	-	-	-
34		-	-	-	-	-	-	-	-
35		-	-	-	-	-	-	-	-
36	Proration Adjustment (3)								
37	Total Plant Related- Direct Assigned to Transmission	-	-	-	-	-	-	-	-
38									
39	Plant Related- Allocated to Transmission								



74 Retail Related

75		-	-	-	-	-	-	-	-
76		-	-	-	-	-	-	-	-
77		-	-	-	-	-	-	-	-
78		-	-	-	-	-	-	-	-
79		-	-	-	-	-	-	-	-
80		-	-	-	-	-	-	-	-
81		-	-	-	-	-	-	-	-
82		-	-	-	-	-	-	-	-
83		-	-	-	-	-	-	-	-
84		-	-	-	-	-	-	-	-

85 Total Retail Related

86	-	-	-	-	-	-	-	-	-
----	---	---	---	---	---	---	---	---	---

87 Other Non-Transmission Related

88		-	-	-	-	-	-	-	-
89		-	-	-	-	-	-	-	-

90 Total Other Related

91	-	-	-	-	-	-	-	-	-
----	---	---	---	---	---	---	---	---	---

92 **Total Account 182.3 Deficient ADIT  
Balances and Amortization**

93									
----	--	--	--	--	--	--	--	--	--

94 **Total (Excess)/Deficient Non-Plant  
ADIT Regulatory Assets &  
Amortization**

	-	-	-	-	-	-	-	-	-
--	---	---	---	---	---	---	---	---	---

Note: 1. Plant-related deficient ADIT balances are embedded in the plant balances recorded in FERC Account 190, presented on WP\_B-3, and are therefore not presented on this page.

Note: 2. With the exception of the NOL Carryforward balances, Excess ADIT Balances recorded in FERC Account 182.3 are Unprotected.

Note: 3. Reference WP\_ADIT Prorate

Note:

4. Amortizations of excess/deficient deferred income taxes resulting from the enactment of the Tax Cuts and Jobs Act will be included beginning January 1, 2018 (with the 2018 True-Up)

Note:

5. Unamortized Deficient Deferred Tax Regulatory Assets and the amortization of those Regulatory Assets arising from future tax changes may only be included pursuant to Commission approval authorizing such inclusion.

Public Service Company of Colorado  
 Transmission Formula Rate Settlement Template  
 Twelve Months Ended December 31, 20XX  
 Regulatory Liabilities- FERC Account 254

Table 13  
 WP\_B-7

Estimated					
Line No.	Date	Reference	Beginning Balance	Am orti zati on	Ending Balance
	Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)
<del>Gain on the sale of the Technical Service Building (Electric portion)</del>					
1	December	Company Records			-
2	January	Company Records			-
3	February	Company Records			-
4	March	Company Records			-
5	April	Company Records			-
6	May	Company Records			-
7	June	Company Records			-
8	July	Company Records			-
9	August	Company Records			-
10	September	Company Records			-
11	October	Company Records			-
12	November	Company Records			-
13	December	Company Records			-
14	13 Month Avg. (Lns 1 - 13)		\$ -	\$	\$ -
15	12 Month Total. (Lns 2 - 13)			-	

Actual					
Line No.	Date	Reference	Beginning Balance	Am orti zati on	Ending Balance
	Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)
<del>Gain on the sale of the Technical Service Building (Electric portion)</del>					
1	December	FF1, Page 278.b			-
2	January	Company Records			-
3	February	Company Records			-
4	March	Company Records			-
5	April	Company Records			-

Table 13

6	May	Company Records			-
7	June	Company Records			-
8	July	Company Records			-
9	August	Company Records			-
10	September	Company Records			-
11	October	Company Records			-
12	November	Company Records			-
13	December	FF1, Page 278.f			-
14	13 Month Avg. (Lns 1 - 13)		\$	-	\$ -
15	12 Month Total. (Lns 2 - 13)			\$ -	
<u>Note: Future Regulatory Liabilities will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing. -</u>					

Transmission Formula Rate Settlement Template  
 Twelve Months Ended December 31, 20XX  
 Regulatory Liabilities- FERC Account 254

WP\_B-7

Estimated					
Line No.	Date	Reference	Beginning Balance	Amortization	Ending Balance
	Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)
1	December	Company Records			-
2	January	Company Records			-
3	February	Company Records			-
4	March	Company Records			-
5	April	Company Records			-
6	May	Company Records			-
7	June	Company Records			-
8	July	Company			

		Records			-
		Company			
9	August	Records			-
10	September	Company			
		Records			-
11	October	Company			
		Records			-
12	November	Company			
		Records			-
13	December	Company			
		Records			-
14	13 Month Avg. (Lns 1 - 13)	\$		\$	
		-		-	
15	12 Month Total. (Lns 2 - 13)		\$		
			-		

Actual					
Line No.	Date	Reference	Beginning Balance	Amortization	Ending Balance
	Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)
1	December	FF1, Page 278.b			-
2	January	Company Records			-
3	February	Company Records			-
4	March	Company Records			-
5	April	Company Records			-
6	May	Company Records			-
7	June	Company Records			-
8	July	Company Records			-
9	August	Company Records			-
10	September	Company Records			-
11	October	Company Records			-
12	November	Company Records			-
13	December	FF1, Page 278.f			-
14	13 Month Avg. (Lns 1 - 13)	\$		\$	
		-		-	
15	12 Month Total. (Lns 2 - 13)		\$		
			-		
Note: Future Regulatory Liabilities will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing.					

--



**Table 16**  
**WP\_B-Inputs Act.**

[illegible]

20	Accumulated Depreciation and Amortization									
21										
22		Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
23	FERC Form No. 1 reference	(page 200 Ln. 21)	(page 219 Ln. 20)	(page 219 Ln. 22 + 23)	(page 219 Ln. 24)	(page 219 Ln. 25)	(page 219 Ln. 26)	(page 219 Ln. 28)	Note 8	Note 8
24	December									
25	January									
26	February									
27	March									
28	April									
29	May									
30	June									
31	July									
32	August									
33	September									
34	October									
35	November									
36	December									
37	13 Month Avg. (Lns 23 - 35)	-	-	-	-	-	-	-	-	-
38	Less ARO (13 Month Avg) (1)									
39										
40										
41	Adj Balance	-	-	-	-	-	-	-	-	-
42										
43	Depreciation Expense									
44										
45		Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General

46	FERC Form No. 1 reference	(page 336 Ln. 1)	(page 336 Ln. 2)	(page 336 Ln. 4 + 5)	(page 336 Ln. 6)	(page 336 Ln. 7)	(page 336 Ln. 8)	(page 336 Ln. 10)	(page 336 Ln. 11)	(page 336 Ln. <del>11</del> -10)
47	Total									

**Plant Adjustments (4)**

**Gross Plant**

Electric Intangible				Distribution Plant			General Plant			Common Intangible				Common General		
FERC 302	Smart Grid City	AGIS	Total	Smart Grid City	AGIS	Total	Smart t Grid City	AGIS	Total	FERC 302	CRS	OMS	Total	Smart Grid City	AGIS	Total
54	December		-			-							-			
55	January		-			-							-			
56	February		-			-							-			
57	March		-			-							-			
58	April		-			-							-			
59	May		-			-							-			
60	June		-			-							-			
61	July		-			-							-			
62	August		-			-							-			
63	September		-			-							-			
64	October		-			-							-			
65	November		-			-							-			
66	December		-			-							-			
67	13 Month Avg. (Lns 53 - 65)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Accumulated  
Depreciation**

Electric Intangible	Distribution Plant	General Plant	Common Intangible	Common General
---------------------	--------------------	---------------	-------------------	----------------

[illegible]

102

103

104

105

106

107

108

109

110

111

112

113

114

115

116

117

Generator ups		Step							
Gross Plant			Accum Depreciation & Amort			ADIT			
Tran smis sion GSU	Distribution GSU	Genera l GSU	Transmissi on GSU	Distribution GSU	General GSU	Trans missio n GSU	Dist ribu tion GS U	Gener al GSU	
December									
January									
February									
March									
April									
May									
June									
July									
August									
September									
October									
November									

118	December								
119	13 Month Avg. (Lns 104 - 116)	-	-	-	-	-	-	-	-
120									
121									
122									
123									
124	Dec 12 Month								
125									
126									
127									
128									
129									
130									
131	December								
132	January								
133	February								
134	March								
135	April								
136	May								
137	June								
138	July								

			-			-	
139	August			-		-	
140	September			-		-	
141	October			-		-	
142	November			-		-	
143	December			-		-	
144	13 Month Avg. (Lns 129 - 141)	-	-	-	-	-	-

- 145
- 146
- 147 Note 1. ARO is not included in the budgeted amounts
- 148 Note 2. Abandoned Plant and Extraordinary Property Loss will remain at zero and can not be changes without a Section 205 filing.
- 149 Note 3. Plant Held for Future Use recovered in the formula will be limited to Transmission related land and land rights recorded in Account 105, Plant Held for Future Use.
- 150 Note 4. Source of Plant Adjustments: Company Records.
- 1
- 5
- 1 Note 5. ADIT proration adjustments are derived on WP\_ADIT Prorate.
- 1
- 5
- 2 Note 6. Average BOY/EOY balance is reduced by the ADIT prorate adjustment in compliance with IRS regulation Section 1.167(l)-1(h)(6).
- 1
- 5 Note 7. FERC Form No 1, Page 356. Common Intangible Gross Plant includes Accounts 301-303. Common General Gross Plant includes Accounts 389-399.1.
- 3
- 1 Note 8. FERC Form No1, Page 356.1. Common Intangible Accumulated Amortization, Account 111 includes Franchises and Purchased Software. Common General Accumulated Depreciation, Account 108 includes Transportation and Other Plant plus Accumulated Amortization, Account 111, Office Remodeling.
- 5
- 4

Public Service Company of Colorado  
Transmission Formula Rate Settlement Template  
Twelve Months Ended December 31, 20XX  
Transmission O&M

Table 17  
WP\_C-1

Line No.	TRANSMISSION EXPENSES		Estimated Amounts				Actual Amounts			
			Ref	Non Labor	Labor	Total	Ref	Non Labor	Labor	Total
				Col. (a)	Col. (b)	Col. (c)		Col. (a)	Col. (b)	Col. (c)
		OPERATION								
1	560	Supervision and Engineering	Company Records			-	321.8 3.b			-
2	561.1	Load Dispatching - Reliability	Company Records			-	321.8 5.b			-
3	561.2	Load Dispatching - Monitor & Operate Transmission System	Company Records			-	321.8 6.b			-
4	561.3	Load Dispatching - Transmission Service & Scheduling	Company Records			-	321.8 7.b			-
5	561.4	Scheduling, System Control & Dispatch Services	Company Records			-	321.8 8.b			-
6	561.5	Reliability, Planning and Standards Development	Company Records			-	321.8 9.b			-
7	561.6	Transmission Service Studies (+)	Company Records			-	321.9 0.b			-
8	561.7	Generation Interconnection Studies	Company Records			-	321.9 1.b			-
9	561.8	Reliability, Planning & Standards Development Services	Company Records			-	321.9 2.b			-
10	562	Station Expenses	Company Records			-	321.9 3.b			-
11	562.1	Operation of Energy Storage	Company Records			-	321.9 3.1.b			-
12										
13	563	Overhead Line Expenses	Company Records			-	321.9 4.b			-
14	564	Underground Lines Expense	Company Records			-	321.9 5.b			-
15	565	Transmission of Electricity by Others	Company Records			-	321.9 6.b			-
16	566	Miscellaneous Transmission Expenses	Company Records			-	321.9 7.b			-
17	567	Rents	Company Records			-	321.9 8.b			-
18		Total Operation		-	-	-		-	-	-
19		MAINTENANCE								
20	568	Supervision and Engineering	Company Records			-	321.1 01.b			-
21	569	Structures	Company Records			-	321.1 02.b			-
22	569.1	Computer Hardware	Company Records			-	321.1 03.b			-
23	569.2	Computer Software	Company Records			-	321.1 04.b			-
24	569.3	Communication Equipment	Company Records			-	321.1 05.b			-



<u>25</u>		Miscellaneous	Regional	Company				321.1			
<u>24</u>	569.4	Transmission Plant		Records			-	06.b			-
<u>26</u>				Company				321.1			
<u>26</u>	570	Station Equipment		Records			-	07.b			-
		<u>Maintenance of Energy Storage</u>		<u>Company</u>				<u>321.1</u>			
<u>27</u>	<u>570.1</u>	<u>Equipment</u>		<u>Records</u>				<u>07.1.</u>			
<u>28</u>				Company				b			
<u>26</u>	571	Overhead Lines <del>(2)</del>		Records			-	321.1			-
<u>29</u>				Company				08.b			
<u>27</u>	572	Underground Lines		Records			-	321.1			-
<u>30</u>		Miscellaneous	Transmission	Company				09.b			-
<u>28</u>	573	Plant		Records			-	321.1			-
<u>31</u>								10.b			-
<u>29</u>		Total Maintenance			-	-	-		-	-	-
<u>32</u>											
<u>30</u>											
<u>33</u>		TOTAL TRANSMISSION			-	-	-		-	-	-
<u>34</u>											
<u>34</u>											
<u>32</u>											
<u>35</u>											
<u>33</u>											
<u>36</u>		System Integration Costs- Holy		Company				Com			
<u>34</u>	565	Cross TIEA <del>(1)3)</del>		Records	-	-	-	pany			
<u>37</u>								Reco			
<u>35</u>								rds			
<u>383</u>				Sum							
<u>6</u>	561	Total FERC Account 561		Lines 2 -	-	-	-		-	-	-
				9							

Note 1 ~~Note 1. Amount reflects 3 year amortization of the pre-construction costs associated with the San Luis-Calumet-Comanche Transmission Line (\$2,625,528 X 50% / 3 = \$437,588) beginning November 17, 2012 as shown on FERC Form No. 1 page 321, line 90 footnote page. See additional details on Table 25 concerning the 50/50 Sharing. The Holy Cross system integration surplus/deficit payments are difficult to project, therefore, PSCo makes no effort to budget these costs or include them in the ATRR Est. However, these payments will be included on actuals and in the ATRR Act. calculation~~

~~Note 2. Amount will include a 3 year amortization of the total amount deferred related to Mountain Pine Beetle as shown on FERC Form No. 1 page 321, line 108 footnote page. \$5,926,097 will be amortized over 3 years beginning January 1, 2013.~~

~~Note 3. The Holy Cross system integration surplus/deficit payments are difficult to project, therefore, PSCo makes no effort to budget these costs or include them in the ATRR Est. However, these payments will be included on actuals and in the ATRR Act. calculation.~~

**Table 18**  
**WP\_C-2**

Estimated						
Line No.	FERC	Account Description	Reference	Total	Adjustment	Adjusted Total
				Col. (a)	Col. (b)	Col. (c)
1	920	Administrative and general salaries	Company Records		\$ -	\$ -
2	921	Office supplies and expenses	Company Records		-	-
3	922	Administrative expenses transferred—Credit	Company Records		-	-
4	923	Outside services employed	Company Records		-	-
5	924	Property insurance	Company Records		-	-
6	925	Injuries and damages	Company Records		-	-
7	926	Employee pensions and benefits (1)	Company Records		-	-
8	927	Franchise requirements	Company Records		-	-
9	928	Regulatory commission expenses (2)	Company Records		-	-
10	929	Duplicate charges—Credit	Company Records		-	-
11	930.1	General Advertising Expenses (3)	Company Records		-	-
12	930.2	Miscellaneous general expenses (4)	Company Records		-	-
13	931	Rents	Company Records		-	-
14	935	Maintenance of general plant	Company Records		-	-
15		Subtotal		\$ -	\$ -	\$ -

Notes:

- Post-Employment Benefits Other than Pensions (FAS 106) shall remain as a stated, fixed amount and shall not be changed except as directed by the Commission following a filing seeking such change pursuant to section 205 or 206 of the FPA. The adjustment is shown on WP\_C-3 PBOP. PSCo will file annually to seek FERC approval of the updated PBOP expense. Retail Deferred Pension Expense, net of any amortization amounts recorded in FERC Account 926 will be excluded. Reference Form 1 Page 323, line 187, Footnote.
- Regulatory Commission expenses (FERC Account 928) will be directly assigned to Transmission and are shown on WP\_C-4.
- General Advertising Expenses (FERC Account 930.1) will be excluded.
- All industry association dues recorded in FERC Account 930.2 will be excluded.

Total Exclusion	Company Records	
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Actuals						
Line No.	FERC	Account Description	Reference	Total	Adjustment	Adjusted Total
				Col. (a)	Col. (b)	Col. (c)
1	920	Administrative and general salaries	FF1, pg. 323, Line 181		\$ -	\$ -
2	921	Office supplies and expenses	FF1, pg. 323, Line 182		-	-
3	922	Administrative expenses transferred—Credit	FF1, pg. 323, Line 183		-	-
4	923	Outside services employed	FF1, pg. 323, Line 184		-	-
5	924	Property insurance	FF1, pg. 323, Line 185		-	-
6	925	Injuries and damages	FF1, pg. 323, Line 186		-	-
7	926	Employee pensions and benefits (1)	FF1, pg. 323, Line 187		-	-
8	927	Franchise requirements	FF1, pg. 323, Line 188		-	-
9	928	Regulatory commission expenses (2)	FF1, pg. 323, Line 189		-	-
10	929	Duplicate charges—Credit	FF1, pg. 323, Line 190		-	-
11	930.1	General Advertising Expenses (3)	FF1, pg. 323, Line 191		-	-
12	930.2	Miscellaneous general expenses (4)	FF1, pg. 323, Line 192		-	-
13	931	Rents	FF1, pg. 323, Line 193		-	-
14	935	Maintenance of general plant	FF1, pg. 323, Line 196		-	-
15		Subtotal		\$ -	\$ -	\$ -
Notes: 1. Post-Employment Benefits Other than Pensions (FAS 106) shall remain as a stated, fixed amount and shall not be changed except as directed by the Commission following a filing seeking such change pursuant to section 205 or 206 of the FPA. The adjustment is shown on WP_C-3 PBOP. PSCo will file annually to seek FERC approval of the updated PBOP expense. Retail Deferred Pension Expense, net of any amortization amounts recorded in FERC Account 926 will be excluded. Reference Form 1 Page 323, line 187, Footnote. 2. Regulatory Commission expenses (FERC Account 928) will be directly assigned to Transmission and are shown on WP_C-4. 3. General Advertising Expenses (FERC Account 930.1) will be excluded. 4. All industry <del>association</del> dues recorded in FERC Account 930.2 will be excluded.						
		Industry Association Dues	FF1, pg. 335, Line 1			
		Service Company Allocation of Industry Association <del>Association</del> Dues	FF1, pg. 335, Line 10-44			
		Total Exclusion		\$ -		

Public Service Company of Colorado  
 Transmission Formula Rate Settlement Template  
 Twelve Months Ended December 31, 20XX  
 Regulatory Commission Expense Detail (FERC Account 928)

Table 20  
 WP\_C-4

Estimated					
Line No.	Description	Reference	Transmission Specific	Non-Transmission Related	Total
			Col. (a)	Col. (b)	Col. (c)
1					-
2					-
3					-
4					-
5					-
6	Total		-	-	-
7					
-	Footnote 1: Rate Case Expenses will be amortized over 3 years beginning November 17, 2012.				

Actual					
Line No.	Description	Reference	Transmission Specific	Non-Transmission Related	Total
			Col. (a)	Col. (b)	Col. (c)
1					-
2					-
3					-
4					-
5					-
6					-
7	Total	FF1, pg 351, Ln 46	-	-	-
-	Footnote 1: Rate Case Expenses will be amortized over 3 years beginning November 17, 2012.				

Public Service Company of Colorado  
 Transmission Formula Rate Settlement Template  
 Twelve Months Ended December 31, 20XX  
 Taxes Other Than Income Tax

Table 21  
 WP\_D-1

				FERC Form No. 1	
Line No.	Description	Reference	Estimated	Reference	Actual
1	FUTA			<del>262.1 263.i</del>	
2	FICA			<del>262.1 263.i</del>	
3	Unemployment SESA			<del>262.1 263.i</del>	
4	Occupational Denver			<del>262.1 263.i</del>	
5	Total taxes related to wages & salaries (1)	Company Records			-
6					
7	Real and personal property taxes			<del>262.1 263.i</del>	
8	Use tax			<del>262.1 263.i</del>	
9	Total taxes related to property (1)	Company Records			-
10					
11	Miscellaneous				
12		Company Records			
13					
14	Total TOTI	Line 5 plus Line 9 plus Line 12	\$ -	115.14.g	\$ -

Note 1. The PSCo budget estimates these taxes only in total. Details as to actual taxes will be available for actuals in the Annual True-up.

**Public Service Company of Colorado**  
**Transmission Formula Rate Settlement Template**  
**Twelve Months Ended December 31, 20XX**  
**Depreciation and Amortization Rates**  
**Utility Plant, Regulatory Assets, & Regulatory Liabilities**

**Table 25**  
**WP\_H-1**

<b>FERC Account</b>	<b>Name</b>	<b>Depreciation/ Amortization Rate (%)</b>
<b>Electric Plant Acquisition Adjustment- Calpine Acquisition</b>		
114	Transmission Serving Transmission	
	Rocky Mountain Energy Center-Amortization of 55 years ending in 2065.	1.8182%

<b>Unit or Account Number</b>	<b>Account Number and / or Description</b>	<b>Total Depreciation Rate</b>	<b>Notes</b>
ELECTRIC INTANGIBLE PLANT			
301.00	Organization Costs		
302.00	Franchises and Consents		( 1 )
303.00	Miscellaneous Intangible Plant		( 1 )
303.40	Misc Computer Software - 3 Year	33.3333%	
303.40	Misc Computer Software - 7 Year	14.2857%	
303.40	Misc Computer Software - 10 Year	10.0000%	
303.40	Misc Computer Software - 15 Year	6.6667%	
STEAM PRODUCTION PLANT			
Cameo Common	310.2 Land Rights	0.0000%	
Cherokee Unit 2 SC	314 Turbogenerator Units	5.5878%	
Cherokee Unit 2 SC	315 Accessory Electric Equipment	4.9323%	
Cherokee Unit 4	311 Structures and Improvements	4.9152%	
Cherokee Unit 4	312 Boiler Plant Equipment	5.4682%	
Cherokee Unit 4	312 Boiler Plant Equipment AQIR	6.1689%	
Cherokee Unit 4	314 Turbogenerator Units	5.5651%	
Cherokee Unit 4	315 Accessory Electric Equipment	4.6053%	
Cherokee Unit 4	315.2 Computers and Peripherals	11.1111%	
Cherokee Unit 4	316 Miscellaneous Power Plant Equipment	8.3495%	
Cherokee Common	310.2 Land Rights	4.4992%	
Cherokee Common	310.3 Water Rights	5.7036%	
Cherokee Common	311 Structures and Improvements	7.5486%	
Cherokee Common	312 Boiler Plant Equipment	8.3481%	
Cherokee Common	312 Boiler Plant Equipment AQIR	6.3591%	

Cherokee Common	314 Turbogenerator Units	5.5800%
Cherokee Common	315 Accessory Electric Equipment	5.2505%
Cherokee Common	315.2 Computers and Peripherals	11.1111%
Cherokee Common	316 Miscellaneous Power Plant Equipment	6.4923%
Coal Cars	312 Boiler Plant Equipment	4.5597%
Comanche Unit 1	311 Structures and Improvements	3.2460%
Comanche Unit 1	312 Boiler Plant Equipment	4.1647%
Comanche Unit 1	314 Turbogenerator Units	3.9115%
Comanche Unit 1	315 Accessory Electric Equipment	3.6630%
Comanche Unit 1	315.2 Computers and Peripherals	11.1111%
Comanche Unit 1	316 Miscellaneous Power Plant Equipment	5.5684%
Comanche Unit 2	311 Structures and Improvements	3.1168%
Comanche Unit 2	312 Boiler Plant Equipment	3.9115%
Comanche Unit 2	314 Turbogenerator Units	4.1580%
Comanche Unit 2	315 Accessory Electric Equipment	3.9130%
Comanche Unit 2	315.2 Computers and Peripherals	11.1111%
Comanche Unit 2	316 Miscellaneous Power Plant Equipment	4.0784%
Comanche Unit 3	310.2 Land Rights	1.6336%
Comanche Unit 3	311 Structures and Improvements	1.9656%
Comanche Unit 3	312 Boiler Plant Equipment	2.4394%
Comanche Unit 3	314 Turbogenerator Units	2.1352%
Comanche Unit 3	315 Accessory Electric Equipment	1.9390%
Comanche Unit 3	315.2 Computers and Peripherals	11.1111%
Comanche Unit 3	316 Miscellaneous Power Plant Equipment	4.0784%
Comanche Common Retire w/ Unit 1&2	311 Structures and Improvements	5.3599%
Comanche Common Retire w/ Unit 1&2	312 Boiler Plant Equipment	7.3865%
Comanche Common Retire w/ Unit 1&2	314 Turbogenerator Units	7.1471%
Comanche Common Retire w/ Unit 1&2	315 Accessory Electric Equipment	9.1479%
Comanche Common Retire w/ Unit 1&2	315.2 Computers and Peripherals	11.1111%
Comanche Common Retire w/ Unit 1&2	316 Miscellaneous Power Plant Equipment	12.0629%
Comanche Common Retire w/ Unit 3	311 Structures and Improvements	3.3339%
Comanche Common Retire w/ Unit 3	312 Boiler Plant Equipment	3.8530%
Comanche Common Retire w/ Unit 3	314 Turbogenerator Units	3.5119%
Comanche Common Retire w/ Unit 3	315 Accessory Electric Equipment	3.3698%
Comanche Common Retire w/ Unit 3	315.2 Computers and Peripherals	11.1111%
Comanche Common Retire w/ Unit 3	316 Miscellaneous Power Plant Equipment	4.5634%

Craig Unit 1	311 Structures and Improvements	4.6361%
Craig Unit 1	312 Boiler Plant Equipment	4.5596%
Craig Unit 1	314 Turbogenerator Units	9.8769%
Craig Unit 1	315 Accessory Electric Equipment	5.1425%
Craig Unit 1	315.2 Computers and Peripherals	11.1111%
Craig Unit 1	316 Miscellaneous Power Plant Equipment	3.8776%
Craig Unit 2	311 Structures and Improvements	2.3969%
Craig Unit 2	312 Boiler Plant Equipment	4.1690%
Craig Unit 2	314 Turbogenerator Units	3.4852%
Craig Unit 2	315 Accessory Electric Equipment	2.5064%
Craig Unit 2	315.2 Computers and Peripherals	11.1111%
Craig Unit 2	316 Miscellaneous Power Plant Equipment	3.1843%
Craig Common	311 Structures and Improvements	3.0374%
Craig Common	312 Boiler Plant Equipment	3.8261%
Craig Common	314 Turbogenerator Units	3.6220%
Craig Common	315 Accessory Electric Equipment	3.1351%
Craig Common	315.2 Computers and Peripherals	11.1111%
Craig Common	316 Miscellaneous Power Plant Equipment	4.4914%
Hayden Unit 1	311 Structures and Improvements	2.7765%
Hayden Unit 1	312 Boiler Plant Equipment	6.1700%
Hayden Unit 1	314 Turbogenerator Units	4.6638%
Hayden Unit 1	315 Accessory Electric Equipment	3.4811%
Hayden Unit 1	315.2 Computers and Peripherals	11.1111%
Hayden Unit 1	316 Miscellaneous Power Plant Equipment	5.0777%
Hayden Unit 2	311 Structures and Improvements	3.6573%
Hayden Unit 2	312 Boiler Plant Equipment	4.1914%
Hayden Unit 2	314 Turbogenerator Units	3.4567%
Hayden Unit 2	315 Accessory Electric Equipment	2.8917%
Hayden Unit 2	315.2 Computers and Peripherals	11.1111%
Hayden Unit 2	316 Miscellaneous Power Plant Equipment	5.2228%
Hayden Common	311 Structures and Improvements	5.8966%
Hayden Common	312 Boiler Plant Equipment	4.8586%
Hayden Common	314 Turbogenerator Units	5.2379%
Hayden Common	315 Accessory Electric Equipment	5.2611%
Hayden Common	315.2 Computers and Peripherals	11.1111%
Hayden Common	316 Miscellaneous Power Plant Equipment	6.4756%
Pawnee Unit 1	311 Structures and Improvements	2.2067%
Pawnee Unit 1	312 Boiler Plant Equipment	3.7674%
Pawnee Unit 1	314 Turbogenerator Units	3.1836%
Pawnee Unit 1	315 Accessory Electric Equipment	2.4134%
Pawnee Unit 1	315.2 Computers and Peripherals	11.1111%



Pawnee Unit 1	316 Miscellaneous Power Plant Equipment	2.9385%
Pawnee Common	311 Structures and Improvements	9.0795%
Pawnee Common	312 Boiler Plant Equipment	8.1408%
Pawnee Common	314 Turbogenerator Units	7.4947%
Pawnee Common	315 Accessory Electric Equipment	2.9011%
Pawnee Common	315.2 Computers and Peripherals	11.1111%
Pawnee Common	316 Miscellaneous Power Plant Equipment	8.2847%
Zuni Common	310.3 Water Rights	0.0000%
HYDRAULIC PRODUCTION PLANT		
Ames	331 Structures and Improvements	5.1169%
Ames	332 Reservoirs, Dams and Waterways	4.7359%
Ames	333 Waterwheels, Turbines and Generators	5.8801%
Ames	334 Accessory Electric Equipment	5.1027%
Ames	334.2 Computers and Peripherals	11.1111%
Ames	335 Misc. Power Plant Equipment	4.7125%
Ames	335.2 Recreational Facilities	4.6540%
Ames	336 Roads, Railroads and Bridges	4.6657%
Cabin Creek	331 Structures and Improvements	4.8042%
Cabin Creek	332 Reservoirs, Dams and Waterways	5.4031%
Cabin Creek	333 Waterwheels, Turbines and Generators	5.1479%
Cabin Creek	334 Accessory Electric Equipment	5.6077%
Cabin Creek	334.2 Computers and Peripherals	11.1111%
Cabin Creek	335 Misc. Power Plant Equipment	4.8523%
Cabin Creek	335.2 Recreational Facilities	4.5137%
Cabin Creek	336 Roads, Railroads and Bridges	5.3539%
Georgetown	331 Structures and Improvements	5.7437%
Georgetown	332 Reservoirs, Dams and Waterways	7.0424%
Georgetown	333 Waterwheels, Turbines and Generators	8.1383%
Georgetown	334 Accessory Electric Equipment	6.5693%
Georgetown	334.2 Computers and Peripherals	11.1111%
Georgetown	335 Misc. Power Plant Equipment	5.7898%
Georgetown	335.2 Recreational Facilities	5.9691%
Georgetown	336 Roads, Railroads and Bridges	7.0295%
Salida	331 Structures and Improvements	36.4118%
Salida	332 Reservoirs, Dams and Waterways	38.6387%
Salida	333 Waterwheels, Turbines and Generators	36.7841%
Salida	334 Accessory Electric Equipment	36.6599%
Salida	334.2 Computers and Peripherals	11.1111%
Salida	335 Misc. Power Plant Equipment	32.4667%
Salida	335.2 Recreational Facilities	34.6890%

Salida	336 Roads, Railroads and Bridges	36.0175%
Shoshone	331 Structures and Improvements	2.5232%
Shoshone	332 Reservoirs, Dams and Waterways	2.9011%
Shoshone	333 Waterwheels, Turbines and Generators	2.9300%
Shoshone	334 Accessory Electric Equipment	3.0493%
Shoshone	334.2 Computers and Peripherals	11.1111%
Shoshone	335 Misc. Power Plant Equipment	2.5296%
Shoshone	335.2 Recreational Facilities	2.8558%
Shoshone	336 Roads, Railroads and Bridges	3.7741%
Tacoma	331 Structures and Improvements	3.8377%
Tacoma	332 Reservoirs, Dams and Waterways	4.3681%
Tacoma	333 Waterwheels, Turbines and Generators	4.2053%
Tacoma	334 Accessory Electric Equipment	4.6708%
Tacoma	334.2 Computers and Peripherals	11.1111%
Tacoma	335 Misc. Power Plant Equipment	4.1986%
Tacoma	335.2 Recreational Facilities	4.1124%
Tacoma	336 Roads, Railroads and Bridges	4.3052%
OTHER PRODUCTION PLANT		
Alamosa	341 Structures and Improvements	5.3990%
Alamosa	342 Fuel Holders, Producers, and Accessories	2.4185%
Alamosa	343 Prime Movers	4.1047%
Alamosa	344 Generators	3.3262%
Alamosa	345 Accessory Electric Equipment	8.2887%
Alamosa	345.2 Computers and Peripherals	16.6667%
Alamosa	346 Miscellaneous Power Plant Equipment	9.6714%
Blue Spruce	341 Structures and Improvements	2.9417%
Blue Spruce	342 Fuel Holders, Producers, and Accessories	2.9417%
Blue Spruce	343 Prime Movers	2.9417%
Blue Spruce	344 Generators	2.9407%
Blue Spruce	345 Accessory Electric Equipment	3.1596%
Blue Spruce	345.2 Computers and Peripherals	16.6667%
Blue Spruce	346 Miscellaneous Power Plant Equipment	2.9417%
Cherokee 5-7	341 Structures and Improvements	2.7351%
Cherokee 5-7	342 Fuel Holders, Producers, and Accessories	2.6342%
Cherokee 5-7	343 Prime Movers	2.9972%
Cherokee 5-7	344 Generators	2.9351%
Cherokee 5-7	345 Accessory Electric Equipment	2.7593%
Cherokee 5-7	345.2 Computers and Peripherals	16.6667%
Cherokee 5-7	346 Miscellaneous Power Plant Equipment	3.6845%

Cheyenne Ridge Wind	340 Land Rights	4.0000%
Cheyenne Ridge Wind	341 Structures and Improvements	4.1134%
Cheyenne Ridge Wind	342 Fuel Holders, Producers, and Accessories	4.1134%
Cheyenne Ridge Wind	343 Prime Movers	N/A
Cheyenne Ridge Wind	344 Generators	4.1134%
Cheyenne Ridge Wind	345 Accessory Electric Equipment	4.1134%
Cheyenne Ridge Wind	345.2 Computers and Peripherals	N/A
Cheyenne Ridge Wind	346 Miscellaneous Power Plant Equipment	4.1134%
Fruita	340 Land Rights	1.8455%
Fruita	341 Structures and Improvements	3.0086%
Fruita	342 Fuel Holders, Producers, and Accessories	5.2835%
Fruita	343 Prime Movers	4.2273%
Fruita	344 Generators	3.5338%
Fruita	345 Accessory Electric Equipment	6.4101%
Fruita	345.2 Computers and Peripherals	16.6667%
Fruita	346 Miscellaneous Power Plant Equipment	9.5135%
Ft Saint Vrain Unit 1	341 Structures and Improvements	2.0582%
Ft Saint Vrain Unit 1	342 Fuel Holders, Producers, and Accessories	2.5676%
Ft Saint Vrain Unit 1	343 Prime Movers	4.7654%
Ft Saint Vrain Unit 1	344 Generators	2.7455%
Ft Saint Vrain Unit 1	345 Accessory Electric Equipment	2.8614%
Ft Saint Vrain Unit 1	345.2 Computers and Peripherals	16.6667%
Ft Saint Vrain Unit 1	346 Miscellaneous Power Plant Equipment	3.5418%
Ft Saint Vrain Unit 2	341 Structures and Improvements	4.3423%
Ft Saint Vrain Unit 2	342 Fuel Holders, Producers, and Accessories	3.8359%
Ft Saint Vrain Unit 2	343 Prime Movers	4.2567%
Ft Saint Vrain Unit 2	344 Generators	3.0897%
Ft Saint Vrain Unit 2	345 Accessory Electric Equipment	3.9665%
Ft Saint Vrain Unit 2	345.2 Computers and Peripherals	16.6667%
Ft Saint Vrain Unit 2	346 Miscellaneous Power Plant Equipment	4.6244%
Ft Saint Vrain Unit 3	341 Structures and Improvements	4.4977%
Ft Saint Vrain Unit 3	342 Fuel Holders, Producers, and Accessories	4.1631%
Ft Saint Vrain Unit 3	343 Prime Movers	4.2551%
Ft Saint Vrain Unit 3	344 Generators	4.5580%
Ft Saint Vrain Unit 3	345 Accessory Electric Equipment	3.9189%
Ft Saint Vrain Unit 3	345.2 Computers and Peripherals	16.6667%
Ft Saint Vrain Unit 3	346 Miscellaneous Power Plant Equipment	5.1528%
Ft Saint Vrain Unit 4	341 Structures and Improvements	2.1351%
Ft Saint Vrain Unit 4	342 Fuel Holders, Producers, and Accessories	2.6789%
Ft Saint Vrain Unit 4	343 Prime Movers	4.7941%
Ft Saint Vrain Unit 4	344 Generators	3.5192%
Ft Saint Vrain Unit 4	345 Accessory Electric Equipment	2.9161%
Ft Saint Vrain Unit 4	345.2 Computers and Peripherals	16.6667%

Ft Saint Vrain Unit 4	346 Miscellaneous Power Plant Equipment	3.6558%
Ft Saint Vrain Unit 5	341 Structures and Improvements	2.6993%
Ft Saint Vrain Unit 5	342 Fuel Holders, Producers, and Accessories	2.6045%
Ft Saint Vrain Unit 5	343 Prime Movers	3.4456%
Ft Saint Vrain Unit 5	344 Generators	2.8741%
Ft Saint Vrain Unit 5	345 Accessory Electric Equipment	2.7164%
Ft Saint Vrain Unit 5	345.2 Computers and Peripherals	16.6667%
Ft Saint Vrain Unit 5	346 Miscellaneous Power Plant Equipment	3.6472%
Ft Saint Vrain Unit 6	341 Structures and Improvements	2.6988%
Ft Saint Vrain Unit 6	342 Fuel Holders, Producers, and Accessories	2.6045%
Ft Saint Vrain Unit 6	343 Prime Movers	3.4423%
Ft Saint Vrain Unit 6	344 Generators	2.8980%
Ft Saint Vrain Unit 6	345 Accessory Electric Equipment	2.7225%
Ft Saint Vrain Unit 6	345.2 Computers and Peripherals	16.6667%
Ft Saint Vrain Unit 6	346 Miscellaneous Power Plant Equipment	3.6331%
Ft Saint Vrain Common	341 Structures and Improvements	2.9844%
Ft Saint Vrain Common	342 Fuel Holders, Producers, and Accessories	2.7819%
Ft Saint Vrain Common	343 Prime Movers	3.6014%
Ft Saint Vrain Common	344 Generators	2.7819%
Ft Saint Vrain Common	345 Accessory Electric Equipment	3.0718%
Ft Saint Vrain Common	345.2 Computers and Peripherals	16.6667%
Ft Saint Vrain Common	346 Miscellaneous Power Plant Equipment	4.4861%
Ft. Lupton CT	341 Structures and Improvements	3.9413%
Ft. Lupton CT	342 Fuel Holders, Producers, and Accessories	4.1926%
Ft. Lupton CT	343 Prime Movers	4.9390%
Ft. Lupton CT	344 Generators	4.7811%
Ft. Lupton CT	345 Accessory Electric Equipment	8.4510%
Ft. Lupton CT	345.2 Computers and Peripherals	16.6667%
Ft. Lupton CT	346 Miscellaneous Power Plant Equipment	12.2626%
Manchief	341 Structures and Improvements	6.1278%
Manchief	342 Fuel Holders, Producers, and Accessories	6.0644%
Manchief	344 Generators	6.1624%
Manchief	345 Accessory Electric Equipment	6.1534%
Manchief	346 Miscellaneous Power Plant Equipment	6.1889%
Rocky Mountain	341 Structures and Improvements	3.2318%
Rocky Mountain	342 Fuel Holders, Producers, and Accessories	3.1568%
Rocky Mountain	343 Prime Movers	3.6507%
Rocky Mountain	344 Generators	3.0847%
Rocky Mountain	345 Accessory Electric Equipment	3.0294%
Rocky Mountain	345.2 Computers and Peripherals	16.6667%
Rocky Mountain	346 Miscellaneous Power Plant Equipment	4.1346%

Rush Creek Wind	340 Land Rights	4.0000%
Rush Creek Wind	341 Structures and Improvements	4.1393%
Rush Creek Wind	342 Fuel Holders, Producers, and Accessories	4.1393%
Rush Creek Wind	343 Prime Movers	N/A
Rush Creek Wind	344 Generators	4.1392%
Rush Creek Wind	345 Accessory Electric Equipment	4.3800%
Rush Creek Wind	345.2 Computers and Peripherals	N/A
Rush Creek Wind	346 Miscellaneous Power Plant Equipment	4.1393%
Valmont 6	341 Structures and Improvements	5.0780%
Valmont 6	342 Fuel Holders, Producers, and Accessories	3.3172%
Valmont 6	343 Prime Movers	5.0792%
Valmont 6	344 Generators	5.1139%
Valmont 6	345 Accessory Electric Equipment	5.9443%
Valmont 6	345.2 Computers and Peripherals	16.6667%
Valmont 6	346 Miscellaneous Power Plant Equipment	3.8378%
Valmont 7 & 8	341 Structures and Improvements	6.0880%
Valmont 7 & 8	342 Fuel Holders, Producers, and Accessories	5.9930%
Valmont 7 & 8	343 Prime Movers	6.1165%
Valmont 7 & 8	344 Generators	6.2650%
Valmont 7 & 8	345 Accessory Electric Equipment	6.0152%
Valmont 7 & 8	345.2 Computers and Peripherals	16.6667%
Valmont 7 & 8	346 Miscellaneous Power Plant Equipment	6.3659%
Wind to Hydrogen	344 Generators	5.2320%

#### TRANSMISSION PLANT

350.2	Land Rights	1.0166%
352	Structures and Improvements	1.8577%
353	Station Equipment	2.1037%
354	Towers and Fixtures	1.5685%
355	Poles and Fixtures	2.6069%
356	Overhead Conductors and Devices	1.7584%
357	Underground Conduit	1.6450%
358	Underground Conductors and Devices	2.1597%
359	Roads and Trails	1.1385%

#### DISTRIBUTION PLANT

360.2	Land Rights	1.0697%
361	Structures and Improvements	1.7687%
362	Station Equipment	2.1352%
363	Energy Storage Equipment	10.0000%
364	Poles, Towers and Fixtures	2.7999%

365	Overhead Conductors and Devices	2.6729%
366	Underground Conduit	1.7757%
367	Underground Conductors and Devices	2.1490%
368	Line Transformers	2.2346%
369	Services	2.4253%
369.1	Services-Overhead	2.4828%
369.2	Services-Underground	2.4779%
370	Meters	4.1220%
370.02	Meters – AGIS – AMI Equipment	4.9953%
370.2	Automated Meter Reading Equipment	9.8436%
371	Installation on Customer Premises	4.7217%
371.4	Installation on Customer Premises - EV	10.0000%
373	Street Lighting and Signal Systems	4.4402%

#### ELECTRIC GENERAL PLANT

389.2	Land Rights	1.6667%
390	Structures and Improvements	2.5043%
391	Office Furniture and Equipment	5.0000%
391.2	Computer Hardware	16.6667%
392.1	Transportation Equipment-Autos	12.8571%
392.2	Transportation Equipment-Light Trucks	12.8571%
392.3	Transportation Equipment-Trailers	5.3333%
392.4	Transportation Equipment-Heavy Trucks	9.0000%
393	Stores Equipment	3.3333%
394	Tools, Shop and Garage Equipment	6.6667%
395	Laboratory Equipment	10.0000%
396	Power Operated Equipment	7.0000%
397	Communication Equipment	6.6667%
398	Miscellaneous Equipment	5.0000%

#### COMMON INTANGIBLE PLANT

301	Organization Costs		
302	Franchises and Consents		( 1 )
303	Misc Computer Software-3 Year	33.3333%	
303.04	Misc Computer Software-7 Year	14.2857%	
303.04	Misc Computer Software-10 Year	10.0000%	
303.04	Misc Computer Software-15 Year	6.6667%	

#### COMMON GENERAL PLANT

389.2	Land Rights	1.6667%	
390	Structures and Improvements	2.4677%	
390.07	Structures and Improvements - Leasehold		( 2 )

Improvements			
390.85	Structures and Improvements - 1800 Larimer		( 3 )
391	Office Furniture and Equipment	5.0000%	
391.04	Computer Hardware	16.6667%	
391.05	Computer Hardware - 3 Year Life	N/A	
392.1	Transportation Equipment - Automobiles	12.8571%	
392.2	Transportation Equipment - Light Trucks	12.8571%	
392.3	Transportation Equipment - Trailers	5.3333%	
392.4	Transportation Equipment - Heavy Trucks	9.0000%	
393	Stores Equipment	3.3333%	
394	Tools and Shop Equipment	6.6667%	
395	Laboratory Equipment	10.0000%	
396	Power Operated Equipment	7.0000%	
397	Communication Equipment	6.6667%	
398	Miscellaneous Equipment	5.0000%	

Notes:

The Depreciation Rates were accepted in Docket No. ER22-1519 and will not change absent a section 205 or 206 FPA filing.

- ( 1 ) Electric Intangible Franchises and Leasehold Improvements are amortized over the life of the Agreement. Amortized over the terms of the franchise agreements or license.
- ( 2 ) No Electric General Land Rights at December 31, 2010. To the extent PSCo acquires land rights, PSCo will make a section 205 FPA filing for approval of the depreciation rates. Amortized over the lease term.
- ~~( 3 ) Amortized to the end of the lease term 6/2025.~~

Xcel Energy Operating Companies  
FERC FPA Electric Tariff  
Third Revised Volume No. 1

Att O-PSCo Formula Rate,  
Table 29, Schedule 3  
Version 0.3.0  
Proposed Effective Date: 1-1-2023  
Page 1 of 1

Public Service Company of Colorado  
Transmission Formula Rate Settlement Template  
Ancillary Services, Schedules No. 3 and 3A -  
Regulation and Frequency Response Service

Table 29  
Schedule 3 and 3A

Line No	Plant/Type col. (a)	col. (b)	Contribution Ratio (1) col. (c)	Installed Cost (\$/kW) (2) col. (d)	Operation and Maintenance (\$/kW) (3) col. (e)	Fixed charge (\$/kW) (d) x Prod FCR without O&M (4) or if PP (d) x 1.0 col. (f)	Cost of providing reactive supply services (\$/kW) (5) col. (g)	Weighted Annual Cost (\$/kW) ((f)+(e)-(g)) x (c) col. (h)
1	Alamosa		0.1%	0.00	0.00	0.00	0.00	0.00
2	Blue Spruce		3.9%	0.00	0.00	0.00	0.00	0.00
3	Cabin Creek		2.6%	0.00	0.00	0.00	0.00	0.00
4	Cherokee		1.5%	0.00	0.00	0.00	0.00	0.00
5	Cherokee CC (5, 6, 7)		16.2%	0.00	0.00	0.00	0.00	0.00
6	Comanche		12.6%	0.00	0.00	0.00	0.00	0.00
7	Fort Lupton		0.1%	0.00	0.00	0.00	0.00	0.00
8	Fruita		0.0%	0.00	0.00	0.00	0.00	0.00
9	Fort Saint Vrain CC (1-4)		22.8%	0.00	0.00	0.00	0.00	0.00
10	Fort Saint Vrain CT (5-6)		1.3%	0.00	0.00	0.00	0.00	0.00
11	Hayden		4.2%	0.00	0.00	0.00	0.00	0.00
12	Pawnee		5.6%	0.00	0.00	0.00	0.00	0.00
13	Rocky Mountain Energy Center		19.6%	0.00	0.00	0.00	0.00	0.00
14	Valmont 6		0.0%	0.00	0.00	0.00	0.00	0.00
15	SWG Arapahoe		2.0%	0.00	0.00	0.00	0.00	0.00
16	SWG Fountain Valley		1.3%	0.00	0.00	0.00	0.00	0.00
17	Brush Cogeneration Partners (Brush 1&3) PP		0.1%	0.00	0.00	0.00	0.00	0.00
18	Brush Cogeneration Partners (Brush 4) PP		0.2%	0.00	0.00	0.00	0.00	0.00
19	Colorado Energy Management LLC (Manch) PP		2.1%	0.00	0.00	0.00	0.00	0.00
20	Plains End LLC PP		2.9%	0.00	0.00	0.00	0.00	0.00
21	Spindle Hill PP		0.8%	0.00	0.00	0.00	0.00	0.00
22				0.00	0.00	0.00	0.00	0.00
23								
24			100.0%				Total Reg/LF cost (\$/kW)	0.00
25							losses	0.00%
26							Annual Cost (\$/MW)	0.00
27		<u>Load</u>	<u>Non-VER</u>	<u>Wind</u>	<u>Solar</u>			
28	Required Capacity (1)	65.63	4.43	64.02	3.37			
29	Divisor (1)	6,868.00	6,547.00	3,157.30	306.95			
30	Reserve obligation (Line 28/ Line 29)	0.96%	0.07%	2.03%	1.10%			
31	Rate (\$/kW/Yr)	\$0.00	\$0.00	\$0.00	\$0.00			
32	Monthly (\$/kW/Mo)	\$0.000	\$0.000	\$0.000	\$0.000			
33	Weekly (\$/kW/Wk)	\$0.000	\$0.000	\$0.000	\$0.000			
34	Daily On Peak (\$/MW/Day)	\$0.000	\$0.000	\$0.000	\$0.000			
35	Daily Off Peak (\$/MW/Day)	\$0.000	\$0.000	\$0.000	\$0.000			
36	Hourly On Peak (\$/MW/hr)	\$0.000	\$0.000	\$0.000	\$0.000			
37	Hourly Off Peak (\$/MW/hr)	\$0.000	\$0.000	\$0.000	\$0.000			
38	Network Integrated Delivery(\$/kW/Mo)	\$0.000	\$0.000	\$0.000	\$0.000			
39	Ancillary Service Delivery(\$/kW/Mo)	\$0.000	\$0.000	\$0.000	\$0.000			

Note:

(1) Fixed value that cannot change without a Section 205 or 206 filing.

(2) WP\_Installed Cost, Column (g).

(3) WP\_O&M Cost, Column (l).

(4) WP\_FCR Line 21 minus Line 1.

(5) Column (c) times WP\_Reactive Cost, Column (f). For Purchased Power, used the same Reactive Power Cost as the Plants.



**Public Service Company of Colorado**  
**Transmission Formula Rate Settlement Template**  
**Ancillary Services, Schedule No. 5 -**  
**Operating Reserve - Spinning Reserve Service**

**Table 30**  
**Schedule 5**

Line No.	Plant	Total Cost (1)	Total dual use for VAR Production (2)	Cost of plant / Total Cost (a) / Ln 19 (c)	Total dual use for VAR Production per Plant (b x c) (d)	Total Cost for Reg. and Freq. Response Serv.. (a) - (d) (e)	Unity = Plants Selected for Op Res Spinning Reserve (3) (f)	Prod. FCR with O&M (4) (g)	Annual Cost of Gen. Plnt.. To provide Svc. (e) X (f) * (g) (h)	Gen. Max Name Plate (kW) (1) (i)
		col. ( a )	col. ( b )	col. ( c )	col. ( d )	col. ( e )	col. ( f )	col. ( g )	col. ( h )	col. ( i )
1	0	\$ -	\$ -	0.00000	\$ -	\$ -		0	\$ -	0
2	0	-	-	0.00000	-	-		0	-	0
3	0	-	-	0.00000	-	-		0	-	0
4	0	-	-	0.00000	-	-		0	-	0
5	0	-	-	0.00000	-	-		0	-	0
6	0	-	-	0.00000	-	-		0	-	0
7	0	-	-	0.00000	-	-		0	-	0
8	0	-	-	0.00000	-	-		0	-	0

9	0	-	-	0.00000	-	-		0	-	0
10	0	-	-	0.00000	-	-		0	-	0
11	0	-	-	0.00000	-	-		0	-	0
12	0	-	-	0.00000	-	-		0	-	0
13	0	-	-	0.00000	-	-		0	-	0
14	0	-	-	0.00000	-	-		0	-	0
15	0	-	-	0.00000	-	-		0	-	0
16	0	-	-	0.00000	-	-		0	-	0
17	0	-	-	0.00000	-	-		0	-	0
18	0	-	-	0.00000	-	-		0	-	0
19	\$ -			0.00000	\$ -	\$ -		\$ -		0

20 Note:  
(1) WP\_Cost per Unit

21 (2) Schedule 2 Line 8  
(3) 1 = Yes; 0 = No

Average Generation Unit Cost to Provide Service

\$0.000  
per kW year  
(Col. ( h ) Ln 19 /  
Col. ( i ) Ln 19)

22	(4) WP_FCR Line 21	Monthly Point-to-Point Delivery	\$0.000	per kW month (Line 21 / 12)
23		Weekly Point-to-Point Delivery	\$0.000	per kW week (Line 21 / 52)
24		Daily Point-to-Point Delivery On-Peak	\$0.000	per kW day (Line 23 / 6)
25		Daily Point-to-Point Delivery Off-Peak	\$0.000	per kW - day (Line 23 / 7)
26		Hourly Point-to-Point Delivery On-Peak	\$0.000	per MWh ((Line 24 / 16) X 1000)
27		Hourly Point-to-Point Delivery Off-Peak	\$0.000	per MWh ((Line 25 / 24) X 1000)
28		Network Integration Delivery	\$0.000	per kW month (Line 22)

**Public Service Company of Colorado**  
**Transmission Formula Rate Settlement Template**  
**Ancillary Services, Schedule No. 6 -**  
**Operating Reserve - Supplemental Reserve Service**

**Table 31**  
**Schedule 6**

Line No.	Plant	Total Cost (1)	Total dual use for VAR Production (2)	Cost of plant / Total Cost (a) / Ln 19 (c)	Total dual use for VAR Production per Plant (b x c) (d)	Total Cost for Oper. Reserve Supplemental (a) - (d) (e)	Unity = Plants Selected Oper. Reserve Spinning Serv. (3) (f)	Prod. FCR with O&M (4) (g)	Annual Cost of Selected Plant to Provide Service (e) * (f) * (g) (h)	Gen. Max Name Plate (kW) (i)
		col. ( a )	col. ( b )	col. ( c )	col. ( d )	col. ( e )	col. ( f )	col. ( g )	col. ( h )	col. ( i )
1	0	\$ -	\$ -	0.00000	\$ -	\$ -		0.0000	\$ -	0
2	0	-	-	0.00000	-	-		0.0000	-	0
3	0	-	-	0.00000	-	-		0.0000	-	0
4	0	-	-	0.00000	-	-		0.0000	-	0
5	0	-	-	0.00000	-	-		0.0000	-	0
6	0	-	-	0.00000	-	-		0.0000	-	0
7	0	-	-	0.00000	-	-		0.0000	-	0
8	0	-	-	0.00000	-	-		0.0000	-	0

9	0	-	-	0.00000	-	-	0.0000	-	0
10	0	-	-	0.00000	-	-	0.0000	-	0
11	0	-	-	0.00000	-	-	0.0000	-	0
12	0	-	-	0.00000	-	-	0.0000	-	0
13	0	-	-	0.00000	-	-	0.0000	-	0
14	0	-	-	0.00000	-	-	0.0000	-	0
15	0	-	-	0.00000	-	-	0.0000	-	0
16	0	-	-	0.00000	-	-	0.0000	-	0
17	0	-	-	0.00000	-	-	0.0000	-	0
18	0	-	-	0.00000	-	-	0.0000	-	0
19	\$ -			0.000000	\$ -	\$ -		\$ -	0

20 Notes:

(1) WP\_Cost per Unit

21 (2) Schedule 2 Line 8

(3) 1 = Yes; 0 = No

Average Generation Unit Cost to Provide Service

\$0.000

per kW year  
 (Col. ( h ) In 19  
 / Col. ( i ) Ln  
 19)

22	(4) WP_FCR Line 21	Monthly Point-to-Point Delivery	\$0.000	per kW month (Line 21 / 12)
23		Weekly Point-to-Point Delivery	\$0.000	per kW week (Line 21 / 52)
24		Daily Point-to-Point Delivery On-Peak	\$0.000	per kW day (Line 23 / 6)
25		Daily Point-to-Point Delivery Off-Peak	\$0.000	per kW - day (Line 23 / 7)
26		Hourly Point-to-Point Delivery On-Peak	\$0.000	per MWh ((Line 24 / 16) X 1000)
27		Hourly Point-to-Point Delivery Off-Peak	\$0.000	per MWh ((Line 25 / 24) X 1000)
28		Network Integration Delivery	\$0.000	per kW month (Line 22)

**Public Service Company of Colorado**  
**Transmission Formula Rate Settlement Template**  
**Fixed Charge Rate Worksheet ("FCR")**  
**12 Months Ended December 31, 2010**

**Table 32**  
**WP\_FCR**

<u>Line No.</u>		<u>Production</u>	<u>Reference</u>
1	(1) O&M	0.0000	Line 58
2		0	
3	(2) Other Taxes	0.0000	Line 71
4		0	
5	(3) A&G	0.0000	Line 85
6		0	
7	(4) Return (1)	0.0000	Line 134
8		0	
9	(5) Depreciation (1)	0.0000	Line 149
10		0	
11	(6) Composite Income Tax	0.0000	Line 153
12		0	
13	(7) General & Intangible Plant	0.0000	Line 174
14		0	
15	(8) Cash Working Capital	0.0000	Line 180
16		0	
17	(9) ADIT Adjustment	0.0000	Line 203
18		0	
19	(10) Materials & Supplies	0.0000	Line 216
20		0	
21	(11)PSCo ARAM and (Excess)/Deficient ADIT		Line 238
22			

**FIXED CHARGE RATE**

**0.00000**

Note 1: Return on Equity and the Depreciation rates cannot change without a Section 205 or 206 filing.

<u>(1)</u>	<u>O&amp;M Expense:</u>	<u>Reference (2)</u>	<u>\$ Amount (2)</u>
27			
28			
29	A. Total Power Production Expenses	Pg 321, Ln 80b	
30			
31			
32	B. Purchased Power Expenses (Acct. 555)	Pg 321.76b	

33				
34				
35		C. Energy Related O&M		
36		Account 501	Pg 320, Ln 5b	
37		Account 503	Pg 320, Ln 7b	
38		Account 504	Pg 320, Ln 8b	
39		Account 509	Pg 320, Ln 12b	
40		Account 510	Pg 320, Ln 15b	
41		Account 512	Pg 320, Ln 17b	
42		Account 513	Pg 320, Ln 18b	
43		Account 518	Pg 320, Ln 25b	
44		Account 528	Pg 320, Ln 35b	
45		Account 530	Pg 320, Ln 37b	
46		Account 531	Pg 320, Ln 38b	
47		Account 544	Pg 320, Ln 56b	
48		Account 547	Pg 321, Ln 63b	
49		Total C	Sum Line 34 - Line 46	-
50				
51		D. Total Production Plant Investment		
52		Total Production Plant	Pg 205, Ln 46g	
53		Less: Production ARO	Pg 205, - Ln 15g	
54		Plus Generator Step Ups	Schedule 2 Line 7	0
55				
56		Total D	Sum Line 50 - Line 52	0
57				
58		Production O&M FCR	(A-B-C)/D =	0.00000
59				
60	(2)	OTHER TAXES EXPENSE		
61				
62		A. Other Taxes (Electric Only)	Pg 115, Ln 14g	
63				
64		B. Total Electric Plant in Service		
65		Electric Plant in Service	Pg 207, Ln 100g	
66		Less ARO	Pg 207, Ln 15, Ln 34 Ln 44, Ln 57, Ln 74, Ln 83, Ln 98	
67		Plus Common Electric Plant in Service	Pg 356	
68		Plus Total Acquisition Adjustment	WP_B-4 Line 15	0



		,Col. (d)	
69	Total Electric Plant in Service	Sum Line 63 - Line 66	0
70			
71	Other Taxes FCR	A/B	0.00000
72			
73	<b>(3) A&amp;G EXPENSE</b>		
74			
75	A. Production Wages Expense	Pg 354, Ln 20b	
76			
77	B. A&G Wages Expense	Pg 323, Ln 181b	
78			
79	C. Total Wages Expense	Pg 354, Ln 28b	
80			
81	D. Total A&G related O&M	Pg 323, Ln 197b	
82			
83	E. Total Production Plant Investment	Line 54	0
84			
85	A&G Expense FCR	(A/(C-B))*D/E	0.00000
86			

		<b>Referenc e (2)</b>	<b>\$ Amount (2)</b>
87	<b>(4) RATE OF RETURN WORKSHEET</b>		
88			
89			
90	A. Common Equity Calculation		
91			
92	Proprietary Capital	Pg 112 Ln 16c	
93			
94	Less: Preferred Stock Issued	Pg 112 Ln 3c	
95			
96	Less: Account No. 216.1	Pg 112 Ln 12c	
97			
98	Less: Accum other comprehensive Income	Pg 112 Ln 15c	
99			
100	Common Equity =	Line 91 - 93 - 95 - 97	0
101			
102	B. Rate of Return Calculation		
103			
104	Long Term Debt	pg.112, sum of 18c thru 21c	
105			
106	Preferred Stock	(Pg.112 Ln 3c)	
107			
108	Common Equity	Line 99	0

109				
110	Total Capital =	Line 103 + 105 + 107		0
111				
112	C. Cost of Debt			
113	Interest on Long Term Debt	Pg 117 Ln 62c		
114	Interest on Debt to Assoc. Companies (LTD portion only)	Pg 117 Ln 67c		
115	Amortization of Debt Discount and Expense	Pg 117 Ln 63c		
116	Amortization of Loss on Reacquired Debt	Pg 117 Ln 64c		
117	Less: Amort of Premium on Debt	Pg 117 Ln 65c		
118	Less: Amort of Gain on Reacquired Debt	Pg 117 Ln 66c		
119	Total Interest Expense			0

120 Average Cost of Debt (Line 118 / Line 103) 0.00%

123	D. Cost of Preferred Stock			
124	Preferred Stock Dividends	Pg 118 Ln 29c		

125 Average Cost of Preferred Stock (Line 123 / Line 105)

128	<b>CAPITAL STRUCTURE</b>			
129				Weighted Cost
130		<u>Amount</u>	<u>%</u>	<u>Of Capital %</u>
131	Long Term Debt	\$0	0.00%	0.00%
132	Preferred Stock	\$0	0.00%	0.00%
133	Common Equity (1)	\$0	0.00%	9.72%
134	Total	\$0	0%	ROR= 0.00%

138	<b>DEPRECIATION EXPENSE</b>		
139	(5)	<u>Reference (2)</u>	<u>\$ Amount (2)</u>
140			
141	Production Depreciation Expense	Pg 336 Lns 2-6b	
142			
143	Total Production Plant Investment	Line 54	0
144			
145	SLDp =	Line 140 / 142	0.00000
146			
147	n =	1 / Line 144	0.000
148			
149	SFDp =	R/(1+R)^n	0.00000

		-1	
150			
151	<b>(6) COMPOSITE INCOME TAX EXPENSE</b>		
152			
153	Production CIT=		0.00000
	Formula: (35/65+State		
	Tx)/(1-State		
	Tx)*(ROR+SFD-SLD)*(1-		
154	Wtd.LTD/ROR)		
155	State Tax Rate		
156			
157			
158			
159			
160			
161			
162			
163	<b>(7) General &amp; Intangible Plant</b>		
164			
165			
166	Production Wages	Line 73	-
	Expense	Line 77 -	
167	Total Wage Expense Less A&G	Line 75	-
	Wage expenses		
168	Production W/S Allocator	Line 165 / Line 166	0.00%
169	General & Intangible plant	Pg 205 and 207, Lns5G + 96 G	
	General & Intangible plant		
170	allocated to Production	Line 167 * Line 168	-
171	Revenue Requirement FCR	Line 3 + 7 + 9 + 11 + 17 + 19	0.000%
	General & Intangible Plant		
172	Revenue Requirement	Line 169 * Line 170	-
	Total Production Plant		
173	Investment	Line 50	-
174	General & Intangible Plant FCR	Line 171 / Line 172	-
175			
176			
177	<b>(8) Cash Working Capital</b>		
178			
179			
	Cash Working Capital will		
	be set at and remain \$0		
	until such time as PSCo		
	files and receives FERC		
180	approval.		
181			
182			
183	<b>(9) ACCUMULATED DEFERRED INCOME TAX</b>		
184			
185	Total Production plant	Line 54	0
186	Total Electric Plant	Line 67	0
	Accumulated Deferred Income		
187	Tax		

188	Account 190	Pg 234 Ln 2c + 3c	
189	Account 281	Pg 273 Ln 4k	
190	Account 282	Pg 275 Ln 2k	
191	Account 283	Pg 277 Ln 9k	
192	Excess ADIT	Pg 232 Footnote	
193	Deficient ADIT	Pg 278 Footnote	
194	Total ADIT		0
195			
196	A. Production share of ADIT	(Line 184 / 185) *	-
197		Line 191	
198			
199	B. Return and Taxes	Line 7 + 11	0.000%
200			
201	C. Production Plant (plus step ups)		0
202			
203	(A x B) / C =		-

**(10) Materials & Supplies**

205			
206			
207			
208			
209	A. Total Non-Fuel M&S	Pg 227 Ln 7	
210	B. ROR	Line 133	0.00%
211	C. Return on M&S	Line 206 * 207	0
212	D. Total Prod Plnt	Line 50	0
213			
214	E. Total Plnt in Service	Line 63	0
215	F. % of Prod Plant	Line 209 / 211	0.0000
216	G. Prod M&S Factor	(Line 208 * 212) / Line 209	0.00000

**(11) PSCo ARAM and (Excess)/Deficient ADIT**

219			
220			
221	<b>Plant</b>	<b>Reference</b>	
222	Total Excess ADIT Amortization	Pg 234 Footnote	0
223	Total Deficient ADIT Amortization	Pg 273-277 Footnote	0
224			
225	<b>Non-Plant</b>		

226	Total Excess ADIT Amortization	Pg 232 Footnote	0
227	Total Deficient ADIT Amortization	Pg 278 Footnote	0
228	Total (Excess)/Deficient ADIT	Line 222 + Line 223 + Line 226 + Line 227	\$ 0
229			
230			
231	<u>Gross-up Tax Calculation</u>		
		$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT)\}$	0. 0 0 0
232	Composite Income Tax Rate	Line 153	0. 0 0 0
233	Gross-up factor	$1/(1-T)$	0
234			\$ 0
235	Total ARAM and (Excess)/Deficient ADIT Amortization	Line 229 x Line 233	\$ 0
236	Total Production Plant	Ln 52	\$ 0
237	Total Plant in Service	Ln 65	
238	% of Prod Plant	Line 236/237	
239			
240	ADIT Amortization FCR Component	Line 235 x Line 238 / Line 235	

Note 2: Fixed Charge Rate amounts are based on actuals from the most recently completed FERC Form No. 1 at the time of the estimate and are not trued up.

Public Service Company of Colorado  
 Transmission Formula Rate Settlement Template  
 Cost Per Unit

Table 33  
 WP\_Cost per Unit

Line No	Plant	Total Cost (1)	Name Plate kW (2)	Percent of Name Plate	Non VAR Step Ups (d) * Ln 22	Total Cost W/ Step Ups (b) + (e)
	Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)
1				0.00000	\$ -	\$0
2				0.00000	\$ -	\$0
3				0.00000	\$ -	\$0
4				0.00000	\$ -	\$0
5				0.00000	\$ -	\$0
6				0.00000	\$ -	\$0
7				0.00000	\$ -	\$0
8				0.00000	\$ -	\$0
9				0.00000	\$ -	\$0
10				0.00000	\$ -	\$0
11				0.00000	\$ -	\$0
12				0.00000	\$ -	\$0
13				0.00000	\$ -	\$0
14				0.00000	\$ -	\$0
15				0.00000	\$ -	\$0
16				0.00000	\$ -	\$0
17				0.00000	\$ -	\$0
18				0.00000	\$ -	\$0

Table 33

19	Total	\$0	-	0.00000	\$	-	\$	-
20	Non VAR Related Percent (1 - Schedule 2 Line <del>26</del> 34)					100.000%		
21	GSU's (Schedule 2 Line 7)					-		
22	Recoverable Non VAR GSU (Line 20 * Line 21)					-		

(1) FERC Form No. 1 Pages 402-403, Line 17

(2) FERC Form No. 1 Pages 402-403, Line 5

**Transmission Formula Rate Settlement Template  
Cost Per Unit**

**WP\_Cost per Unit**

Line No	Plant	Total Cost (1)	Name Plate kW (2)	Percent of Name Plate	Non VAR Step Ups (d) * Ln 22	Total Cost W/ Step Ups (b) + (e)
	Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)
1				0.00000	\$ -	\$0
2				0.00000	\$ -	\$0
3				0.00000	\$ -	\$0
4				0.00000	\$ -	\$0
5				0.00000	\$ -	\$0
6				0.00000	\$ -	\$0
7				0.00000	\$ -	\$0
8				0.00000	\$ -	\$0
9				0.00000	\$ -	\$0
10				0.00000	\$ -	\$0
11				0.00000	\$ -	\$0

12				0.00000	\$	-	\$0
13				0.00000	\$	-	\$0
14				0.00000	\$	-	\$0
15				0.00000	\$	-	\$0
16				0.00000	\$	-	\$0
17				0.00000	\$	-	\$0
18				0.00000	\$	-	\$0
19	Total	\$0	-	0.00000	\$	-	\$ -
20	Non VAR Related Percent (1 - Schedule 2 Line 34)					100.000%	
21	GSU's (Schedule 2 Line 7)					-	
22	Recoverable Non VAR GSU (Line 20 * Line 21)					-	

(1) FERC Form No. 1 Pages 402-403, Line 17

(2) FERC Form No. 1 Pages 402-403, Line 5



Xcel Energy Operating Companies  
FERC FPA Electric Tariff  
Third Revised Volume No. 1

Att O-PSCo Formula Rate,  
Table 35, Schedule 16  
Version 0.3.0  
Proposed Effective Date: 1-1-2023  
Page 1 of 2

Public Service Company of Colorado  
Transmission Formula Rate Template  
Ancillary Services, Schedule No. 16  
Flex Reserves

Table 35  
Schedule 16

Line No	Plant/Type	Contribution Ratio (1)	Installed Cost (\$/kW) (2)	Operation and Maintenance (\$/kW) (3)	Fixed charge (\$/kW) (d) x Prod FCR without O&M (4) or if PP (d) x 1.0	Cost of providing reactive supply services (\$/kW) (5)	Weighted Annual Cost (\$/kW) ((f)+(e)-(g)) x (c)	
	col. (a)	col. (b)	col. (c)	col. (d)	col. (e)	col. (f)	col. (g)	col. (h)
1	Alamosa		1.2%	0.00	0.00	0.00	0.00	0.00
2	Blue Spruce		8.7%	0.00	0.00	0.00	0.00	0.00
3	Cabin Creek		5.3%	0.00	0.00	0.00	0.00	0.00
4	Cherokee		3.6%	0.00	0.00	0.00	0.00	0.00
5	Cherokee CC (5, 6, 7)		4.6%	0.00	0.00	0.00	0.00	0.00
6	Comanche		4.9%	0.00	0.00	0.00	0.00	0.00
7	Fort Lupton		2.0%	0.00	0.00	0.00	0.00	0.00
8	Fruita		0.6%	0.00	0.00	0.00	0.00	0.00
9	Fort Saint Vrain CC (1-4)		7.0%	0.00	0.00	0.00	0.00	0.00
10	Fort Saint Vrain CT (5-6)		10.9%	0.00	0.00	0.00	0.00	0.00
11	Hayden		1.7%	0.00	0.00	0.00	0.00	0.00
12	Pawnee		3.2%	0.00	0.00	0.00	0.00	0.00
13	Rocky Mountain Energy Center		7.9%	0.00	0.00	0.00	0.00	0.00
14	Valmont 6		1.6%	0.00	0.00	0.00	0.00	0.00
15	SWG Arapahoe		3.1%	0.00	0.00	0.00	0.00	0.00
16	SWG Fountain Valley		5.6%	0.00	0.00	0.00	0.00	0.00
17	Brush Cogeneration Partners (Brush 1&3) PP		2.7%	0.00	0.00	0.00	0.00	0.00
18	Brush Cogeneration Partners (Brush 4) PP		3.6%	0.00	0.00	0.00	0.00	0.00
19	Colorado Energy Management LLC (Manch) PP		8.3%	0.00	0.00	0.00	0.00	0.00
20	Plains End LLC PP		8.2%	0.00	0.00	0.00	0.00	0.00
21	Spindle Hill PP		5.3%	0.00	0.00	0.00	0.00	0.00
22				0.00	0.00	0.00	0.00	0.00
23								
24			100.00%				Total Reg/LF cost (\$/kW)	0.00
25							losses	0.00%
26							Annual Cost (\$/MW)	0.00
27	Required Capacity (MW) (1)		976.78					
28	Wind Nameplate							
29	Reserve obligation (Line 27 / Line 28)		0%					
30	Rate (\$/kW/Yr)		\$0.00					
31	Monthly (\$/kW/Mo)		\$0.000					
32	Weekly (\$/kW/Wk)		\$0.000					
33	Daily On Peak (\$/MW/Day)		\$0.000					
34	Daily Off Peak (\$/MW/Day)		\$0.000					
35	Hourly On Peak (\$/MW/hr)		\$0.000					
36	Hourly Off Peak (\$/MW/hr)		\$0.000					
37	Network Integrated Delivery(\$/kW/Mo)		\$0.000					
38	Ancillary Service Delivery(\$/kW/Mo)		\$0.000					

Note:

(1) Fixed value that cannot change without a Section 205 or 206 filing.

(2) WP\_Installed Cost, Column (g).

(3) WP\_O&M Cost, Column (I).

(4) WP\_FCR Line 21 minus Line 1.

(5) Column (c) times WP\_Reactive Cost, Column (f). For Purchased Power, used the same Reactive Power Cost as the Plants.

Public Service Company of Colorado  
Transmission Formula Rate Template  
Installed Cost  
12 Months Ended December 31, 2012

Table 36  
WP\_Installed Cost

Line No	Plant col. (a)	Fuel Expense (\$) (1) col. (b)	Generation (kwh) (2) col. (c)	Fuel Expense (\$/kwh) (b) / (c) col. (d)	Name Plate (MW) (3) col. (e)	Cumulative Name Plate capacity (MW) col. (f)	Production Investment (\$/KW) (4) col. (g)	Plant factor (c)/(e)/8760/1000 col. (h)
1	Alamosa	0	0	0.0000	0	0	0	0.0000
2	Blue Spruce	0	0	0.0000	0	0	0	0.0000
3	Cabin Creek	0	0	0.0000	0	0	0	0.0000
4	Cherokee	0	0	0.0000	0	0	0	0.0000
5	Cherokee CC (5, 6, 7)	0	0	0.0000	0	0	0	0.0000
6	Comanche	0	0	0.0000	0	0	0	0.0000
7	Fort Lupton	0	0	0.0000	0	0	0	0.0000
8	Fruita	0	0	0.0000	0	0	0	0.0000
9	Fort Saint Vrain CC (1-4)	0	0	0.0000	0	0	0	0.0000
10	Fort Saint Vrain CT (5-6)	0	0	0.0000	0	0	0	0.0000
11	Hayden	0	0	0.0000	0	0	0	0.0000
12	Pawnee	0	0	0.0000	0	0	0	0.0000
13	Rocky Mountain Energy Center	0	0	0.0000	0	0	0	0.0000
14	Valmont 6	0	0	0.0000	0	0	0	0.0000
15	SWG Arapahoe	0	0	0.0000	0	0	0	0.0000
16	SWG Fountain Valley	0	0	0.0000	0	0	0	0.0000
17	Brush Cogeneration Partners (Brush 1&3) PP	0	0	0.0000	0	0	0	0.0000
18	Brush Cogeneration Partners (Brush 4) PP	0	0	0.0000	0	0	0	0.0000
19	Colorado Energy Management LLC (Manch) PP	0	0	0.0000	0	0	0	0.0000
20	Plains End LLC PP	0	0	0.0000	0	0	0	0.0000
21	Spindle Hill PP	0	0	0.0000	0	0	0	0.0000

Note:

(1) FERC Form No. 1 Pages 326, Column (k) and 402-406, Line 20

(2) FERC Form No. 1 Page 326, Column (g), and Page 402 - 406, Line 12

(3) FERC Form No. 1 Page 402 - 406, Line 5. For Purchased Power, the Name Plate capacity is a fixed value that cannot change without a Section 205 or 206 filing.

(4) FERC Form No. 1 Pages 402-406, Line 18. For Purchased Power, the Production Investment is the demand charge (FERC Form No. 1 Page 326, Column (k)) divided by the Name Plate (col. (f)), express in KW.

Xcel Energy Operating Companies  
FERC FPA Electric Tariff  
Third Revised Volume No. 1

Att O-PSCo Formula Rate,  
Table 37, WP O&M Cost  
Version 0.2.0  
Proposed Effective Date: 1-1-2023  
Page 1 of 1

Public Service Company of Colorado  
Transmission Formula Rate Template  
O&M Costs  
12 Months Ended December 31, 2012

Table 37  
WP\_O&M Cost

Line No	Plant	Name Plate (MW) (1)	Production Expenses: Oper, Supv, & Engr (\$) (2)	Coolants and Water (Nuclear Plants Only) (\$) (3)	Steam Expenses (\$) (4)	Electric Expenses (\$) (5)	Misc Steam (or Nuclear) Power Expenses (\$) (6)	Rents (\$) (7)	Maintenance of Structures (\$) (8)	Maintenance of Misc Steam (or Nuclear) Plant (\$) (9)	Total Expenses (\$) sum((c):(j)) col. (k)	Total (\$/kW) (k)/(b)/1000 col. (l)
	col. (a)	col. (b)	col. (c)	col. (d)	col. (e)	col. (f)	col. (g)	col. (h)	col. (i)	col. (j)	col. (k)	col. (l)
1	Alamosa	0	0	0	0	0	0	0	0	0	0	0.00
2	Blue Spruce	0	0	0	0	0	0	0	0	0	0	0.00
3	Cabin Creek	0	0	0	0	0	0	0	0	0	0	0.00
4	Cherokee	0	0	0	0	0	0	0	0	0	0	0.00
5	Cherokee CC (5, 6, 7)	0	0	0	0	0	0	0	0	0	0	0.00
6	Comanche	0	0	0	0	0	0	0	0	0	0	0.00
7	Fort Lupton	0	0	0	0	0	0	0	0	0	0	0.00
8	Fruita	0	0	0	0	0	0	0	0	0	0	0.00
9	Fort Saint Vrain CC (1-4)	0	0	0	0	0	0	0	0	0	0	0.00
10	Fort Saint Vrain CT (5-6)	0	0	0	0	0	0	0	0	0	0	0.00
11	Hayden	0	0	0	0	0	0	0	0	0	0	0.00
12	Pawnee	0	0	0	0	0	0	0	0	0	0	0.00
13	Rocky Mountain Energy Center	0	0	0	0	0	0	0	0	0	0	0.00
14	Valmont 6	0	0	0	0	0	0	0	0	0	0	0.00
15	SWG Arapahoe	0	0	0	0	0	0	0	0	0	0	0.00
16	SWG Fountain Valley	0	0	0	0	0	0	0	0	0	0	0.00
17	Brush Cogeneration Partners (Brush 1&3) PP	0	0	0	0	0	0	0	0	0	0	0.00
18	Brush Cogeneration Partners (Brush 4) PP	0	0	0	0	0	0	0	0	0	0	0.00
19	Colorado Energy Management LLC (Manch) PP	0	0	0	0	0	0	0	0	0	0	0.00
20	Plains End LLC PP	0	0	0	0	0	0	0	0	0	0	0.00
21	Spindle Hill PP	0	0	0	0	0	0	0	0	0	0	0.00

Note:

- (1) WP\_Installed Cost, Col (e).
- (2) FERC Form No. 1 Pages 402-406, Line 549
- (3) FERC Form No. 1 Pages 402-406, Line 1924
- (4) FERC Form No. 1 Pages 402-406, Line 2122
- (5) FERC Form No. 1 Pages 402-406, Line 2225
- (6) FERC Form No. 1 Pages 402-406, Line 2526
- (7) FERC Form No. 1 Pages 402-406, Line 2627
- (8) FERC Form No. 1 Pages 402-406, Line 30
- (9) FERC Form No. 1 Pages 402-406, Line 33

Public Service Company of Colorado

Table 38  
 WP\_Reac  
 tive Cost

Transmission Formula Rate Template  
 Cost of Providing Reactive Supply  
 12 Months Ended December 31, 2012

Line No	Plant	Name Plate (MW) (1)	Percent of Name Plate	Reactive Power Requirement	Reactive Power Revenue (c) * Line 23	Reactive Power \$/MW/Year (d) / (b)	Reactive Power \$/KW/Year (e) / 1000
	col. (a)	col. (b)	col. (c)	col. (d)		col. (e)	col. (f)
1	Alamosa	0	0.0000	0		0	0.000000
2	Blue Spruce	0	0.0000	0		0	0.000000
3	Cabin Creek	0	0.0000	0		0	0.000000
4	Cherokee	0	0.0000	0		0	0.000000
5	Cherokee CC (5, 6, 7)	0	0.0000	0		0	0.000000
6	Comanche	0	0.0000	0		0	0.000000
7	Fort Lupton	0	0.0000	0		0	0.000000
8	Fruita	0	0.0000	0		0	0.000000
9	Fort Saint Vrain CC (1-4)	0	0.0000	0		0	0.000000
10	Fort Saint Vrain CT (5-6)	0	0.0000	0		0	0.000000
11	Hayden	0	0.0000	0		0	0.000000
12	Pawnee	0	0.0000	0		0	0.000000
13	Rocky Mountain Energy Center	0	0.0000	0		0	0.000000
14	Valmont 6	0	0.0000	0		0	0.000000
15	SWG Arapahoe	0	0.0000	0		0	0.000000
16	SWG Fountain Valley	0	0.0000	0		0	0.000000
17	Brush Cogeneration Partners (Brush 1&3) PP	0	0.0000	0		0	0.000000
18	Brush Cogeneration Partners (Brush 4) PP	0	0.0000	0		0	0.000000
19	Colorado Energy Management LLC (Manch) PP	0	0.0000	0		0	0.000000
20	Plains End LLC PP	0	0.0000	0		0	0.000000
21	Spindle Hill PP	0	0.0000	0		0	0.000000
22							
23	Total (2)	0	0.0000	0			

Note:

(1) WP\_Installed Cost, Col (e).

(2) Reactive Power Revenue Requirement from Schedule 2, Line 20.

**Table 39**  
**WP\_ADIT Prorate**

- 1
- 2

[illegible]

10	March	31	27	3	75.41	-	-	-	-	-	-	-	-	-
			6	6	%									
11	April	30	24	3	67.21	-	-	-	-	-	-	-	-	-
			6	6	%									
12	May	31	21	3	58.74	-	-	-	-	-	-	-	-	-
			5	6	%									
13	June	30	18	3	50.55	-	-	-	-	-	-	-	-	-
			5	6	%									
14	July	31	15	3	42.08	-	-	-	-	-	-	-	-	-
			4	6	%									
15	August	31	12	3	33.61	-	-	-	-	-	-	-	-	-
			3	6	%									
16	September	30	93	3	25.41	-	-	-	-	-	-	-	-	-
				6	%									
17	October	31	62	3	16.94	-	-	-	-	-	-	-	-	-
				6	%									
18	November	30	32	3	8.74	-	-	-	-	-	-	-	-	-
				6	%									
19	December	31	1	3	0.27	-	-	-	-	-	-	-	-	-
				6	%									
20	Total	2,030	4	3		-	-							
21			9											
22			2											
23														
24														
25														
26	Ending Balance of Prorated items		(Line 19, Col H)			-			(Line 19, Col N)		-			
27														
28	Non-prorated Average Balance		(WP_B-3, Average of Plant-Related-Direct Assigned to Transmission, Col € Line 26, Cols (a) and (b))			-			(WP_B-3, Average of Line 26, Cols (a) and (b))		-			
29	Proration Adjustment		(Line 26 minus Line			-			(Line 26 minus Line		-			

28)

28)

**Account 190- Accumulated  
Deferred Income Taxes  
Plant Related- Allocated to  
Transmission**

Days in Period				
A	B	C	D	E
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Period of Test Period	Proration Amount (C / D)

Averaging with Proration - Projected		
F	G	H
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

Averaging Preserving Projected Proration - True-up (See Note 6.)					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)

December 31st Balance - Prorated Items

January	31	336	366	91.80%	-	-	-	-	-	-	-
February	29	307	366	83.88%	-	-	-	-	-	-	-
March	31	276	366	75.41%	-	-	-	-	-	-	-
April	30	246	366	67.21%	-	-	-	-	-	-	-
May	31	215	366	58.74%	-	-	-	-	-	-	-



44	June	30	185	366	50.55%	-	-	-	-	-	-	-	-	-
45	July	31	154	366	42.08%	-	-	-	-	-	-	-	-	-
46	August	31	123	366	33.61%	-	-	-	-	-	-	-	-	-
47	September	30	93	366	25.41%	-	-	-	-	-	-	-	-	-
48	October	31	62	366	16.94%	-	-	-	-	-	-	-	-	-
49	November	30	32	366	8.74%	-	-	-	-	-	-	-	-	-
50	December	31	1	366	0.27%	-	-	-	-	-	-	-	-	-
51	Total	2030	4392			-	-							
52														
53														
54														
55														
56	Ending Balance of Prorated items			(Line 50, Col H)						(Line 50, Col N)				
57														
58														
59	Non-prorated Average Balance			(WP_B-3, Average of <u>Plant Related- Allocated to Transmission, Col (e) Line 36, Cols (a) and (b))</u> )						(WP_B-3, Average of <u>Plant Related- Allocated to Transmission, Col (e) Line 36, Cols (a) and (b))</u> )				
60	Proration Adjustment			(Line 57 minus Line 59)						(Line 57 minus Line 59)				
61														
62														
63	<b>Account 190- Accumulated Deferred Income Taxes</b>													
64	<b><i>Related to All Plant</i></b>													
65	<b>Days in Period</b>					<b>Averaging with Proration</b>				<b>Averaging Preserving Projected Proration - True-up</b>				



Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6.)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in	Total Days in	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of	Actual Monthly Activity	Difference between projected and actual	Preserve proration when actual monthly and projected	Difference between projected and actual activity when	Actual activity (Col I) when projected activity is an increase	Balance reflecting proration or averaging (See

		ng in Ye ar Aft er Mo nth 's Ac ru al of De fer red Ta xe s	F u t u r e P o r t i o n o f T e s t P e r i o d			G)			activi ty (See Note 1.)	ted month ly activit y are either both increa ses or decrea ses. (See Note 2.)	actual and project ed activity are either both increas es or decrea ses. (See Note 3.)	while actual activity is a decreas e OR projecte d activity is a decreas e while actual activity is an increase . (See Note 4.)	Note 5.)
99													
100	December 31st Balance - Prorated Items					-							-
101	Jan uar y	31	33 6	3 6	91.80 %	-	-		-	-	-	-	-
102	Fe bru ary	29	30 7	3 6	83.88 %	-	-		-	-	-	-	-
103	Ma rch	31	27 6	3 6	75.41 %	-	-		-	-	-	-	-
104	Apr il	30	24 6	3 6	67.21 %	-	-		-	-	-	-	-
105	Ma y	31	21 5	3 6	58.74 %	-	-		-	-	-	-	-
106	Jun e	30	18 5	3 6	50.55 %	-	-		-	-	-	-	-
107	Jul y	31	15 4	3 6	42.08 %	-	-		-	-	-	-	-
108	Au gus t	31	12 3	3 6	33.61 %	-	-		-	-	-	-	-
109	Se pte mber	30	93	3 6	25.41 %	-	-		-	-	-	-	-
110	Oct obe r	31	62	3 6	16.94 %	-	-		-	-	-	-	-
111	No ve	30	32	3	8.74 %	-	-		-	-	-	-	-

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		crual of De ferred Taxes	n o f T e st P e ri o d						ases. (See Note 2.)	decrea ses. (See Note 3.)	decreas e while actual activity is an increase . (See Note 4.)	
130	December 31st Balance - Prorated											
131	Items											
132	Jan uar y	31	33 6 6	3 6 6	91.80 %	-	-	-	-	-	-	-
133	Fe bru ary	29	30 7 6	3 6 6	83.88 %	-	-	-	-	-	-	-
134	Ma rch	31	27 6 6	3 6 6	75.41 %	-	-	-	-	-	-	-
135	Apr il	30	24 6 6	3 6 6	67.21 %	-	-	-	-	-	-	-
136	Ma y	31	21 5 6	3 6 6	58.74 %	-	-	-	-	-	-	-
137	Jun e	30	18 5 6	3 6 6	50.55 %	-	-	-	-	-	-	-
138	Jul y	31	15 4 6	3 6 6	42.08 %	-	-	-	-	-	-	-
139	Au gus t	31	12 3 6	3 6 6	33.61 %	-	-	-	-	-	-	-
140	Se pte mber	30	93 6 6	3 6 6	25.41 %	-	-	-	-	-	-	-
141	Oct obe r	31	62 6 6	3 6 6	16.94 %	-	-	-	-	-	-	-
142	No ve mber	30	32 6 6	3 6 6	8.74 %	-	-	-	-	-	-	-
143	De ce mber	31	1 6 6	3 6 6	0.27 %	-	-	-	-	-	-	-
144	To tal	2,0 30	4 3			-	-	-	-	-	-	-

		9			
		2			
145					
146					
147					
148					
149					
	Ending	(Line		(Line	
	Balance of	143,		143,	
150	Prorated items	Col	-	Col	-
151		H)		N)	
				(WP_B-2,	
				Average of	
				<u>Account 282 -</u>	
				<u>Other Property,</u>	
				<u>Plant Related-</u>	
				<u>Direct Assigned</u>	
				<u>to Transmission,</u>	
152	Non-prorated	(WP_B-2, Average of <u>Account</u>		<u>Account 282 -</u>	
	Average	<u>282 - Other Property, Plant</u>		<u>Other Property,</u>	
	Balance	<u>Related- Direct Assigned</u>		<u>Plant Related-</u>	
		<u>Transmission, Col (e) Line 35,</u>		<u>to Transmission,</u>	
		<u>Cols (a) and (b))</u>	-	<u>Col (e) Line 35,</u>	
				<u>Cols (a) and (b))</u>	-
		(Line		(Line	
		150		150	
	Proration	minus		minus	
153	Adjustme	Line		Line	
154	nt	152)	-	152)	-
155					

156 **Account 282 - Other Property**  
157 **Plant Related- Allocated to Transmission**

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrued Deferred Tax	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)

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178							
179							
180							
	Ending	(Line			(Line		
	Balance of	174,		-	174,		-
181	Prorated items	Col			Col		
182		H)			N)		
					(WP_B-2,		
					Average of		
					<u>Account 282 -</u>		
					<u>Other Property,</u>		
					<u>Plant Related-</u>		
					<u>Allocated to</u>		
					<u>Transmission,</u>		
					<u>Col (e) Line 66,</u>		
183	Non-prorated	(WP_B-2, Average of <u>Account</u>		-	<u>Account 282 -</u>		-
	Average	<u>282 - Other Property, Plant</u>			<u>Other Property,</u>		
	Balance	<u>Related- Allocated to</u>			<u>Plant Related-</u>		
		<u>Transmission, Col (e) Line 66,</u>			<u>Allocated to</u>		
		<u>Cols (a) and (b))</u>			<u>Transmission,</u>		
					<u>Col (e) Line 66,</u>		
					<u>Cols (a) and (b))</u>		
		(Line			(Line		
		181			181		
	Proration	minus			minus		
184	Adjustme	Line		-	Line		-
	nt	183)			183)		

185

186

187 **Account 283 - Other**  
188 **Plant Related- Direct Assigned to**  
189 **Production**

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6.)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)

191

192

193 December 31st Balance - Prorated Items

194	January	31	3366	366	91.80%		-	-		-	-	-	-	-
195	February	29	3076	366	83.88%		-	-		-	-	-	-	-
196	March	31	2766	366	75.41%		-	-		-	-	-	-	-
197	April	30	2466	366	67.21%		-	-		-	-	-	-	-
198	May	31	2156	366	58.74%		-	-		-	-	-	-	-
199	June	30	1856	366	50.55%		-	-		-	-	-	-	-
200	July	31	1546	366	42.08%		-	-		-	-	-	-	-
201	August	31	1236	366	33.61%		-	-		-	-	-	-	-
202	September	30	936	366	25.41%		-	-		-	-	-	-	-
203	October	31	626	366	16.94%		-	-		-	-	-	-	-
204	November	30	326	366	8.74%		-	-		-	-	-	-	-
205	December	31	16	366	0.27%		-	-		-	-	-	-	-
206		Total	2,030	4,392			-	-		-	-	-	-	-
207														
208														
209														
210														
211														
212	Ending Balance of Prorated items			(Line 205, Col H)			-			(Line 205, Col N)			-	



	il	30	24	3	%		-	-		-	-	-	-	-
			6	6										
229	Ma y	31	21	3	58.74		-	-		-	-	-	-	-
			5	6	%									
230	Jun e	30	18	3	50.55		-	-		-	-	-	-	-
			5	6	%									
231	Jul y	31	15	3	42.08		-	-		-	-	-	-	-
			4	6	%									
232	Au gus t	31	12	3	33.61		-	-		-	-	-	-	-
			3	6	%									
233	Se pte mb er	30	93	3	25.41		-	-		-	-	-	-	-
				6	%									
234	Oct obe r	31	62	3	16.94		-	-		-	-	-	-	-
				6	%									
235	No ve mb er	30	32	3	8.74		-	-		-	-	-	-	-
				6	%									
236	De ce mb er	31	1	3	0.27		-	-		-	-	-	-	-
				6	%									
	To tal	2,0	30	4		-	-			-	-	-	-	-
237				9										
238				2										
239														
240														
241														
242														
243	Ending Balance of Prorated items			(Line 236, Col H)		-				(Line 236, Col N)		-		
244														
245	Non-prorated Average Balance Proration Adjustme nt			(WP_B-2, Account 283 - Other, Plant Related- Allocated to Transmission, Col (e) (WP_B-2, Average of Line 23, Cols (a) and (b)) (Line 243 minus		-				(WP_B-2, Account 283 - Other, Plant Related- Allocated to Transmission, Col (e) (WP_B- 2, Average of Line, Cols (a) and (b)) (Line 243 minus		-		
246						-						-		

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				5	6									
					6									
262	July	31	154	36	42.08%		-	-	-	-	-	-	-	-
263	August	31	123	36	33.61%		-	-	-	-	-	-	-	-
264	September	30	936	36	25.41%		-	-	-	-	-	-	-	-
265	October	31	626	36	16.94%		-	-	-	-	-	-	-	-
266	November	30	326	36	8.74%		-	-	-	-	-	-	-	-
267	December	31	16	36	0.27%		-	-	-	-	-	-	-	-
268				4										
269														
270														
271														
272														
273														
274	Ending Balance of Prorated items			(Line 267, Col H)			-		(Line 267, Col N)		-			
275														
276	Non-prorated Average Balance			(WP_B-2, Account 283 - Other, Related to All Plant, Col (e) Average of Line 54, Cols (a) and (b))			-		(WP_B-2, Account 283 - Other, Related to All Plant, Col (e) Average of Line, Cols (a) and (b))		-			
277	Proration Adjustment			(Line 274 minus Line 276)			-		(Line 274 minus Line 276)		-			
278														
279														
280	WP_B-Inputs - Adjustments to ADIT													
281	Electric Intangible - FERC 302													
282	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6.)					
283	A	B	C	D	E	F	G	H	I	J	K	L	M	N

	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)
284														
285	December 31st Balance -													
286	Prorated Items													
287	January	31	336	366	91.80%		-	-		-	-	-	-	-
288	February	29	307	366	83.88%		-	-		-	-	-	-	-
289	March	31	276	366	75.41%		-	-		-	-	-	-	-
290	April	30	246	366	67.21%		-	-		-	-	-	-	-
291	May	31	215	366	58.74%		-	-		-	-	-	-	-
292	June	30	185	366	50.55%		-	-		-	-	-	-	-
293	July	31	154	366	42.08%		-	-		-	-	-	-	-
294	August	31	123	366	33.61%		-	-		-	-	-	-	-

295	September	30	93	366	25.41%		-	-	-	-	-	-
296	October	31	62	366	16.94%		-	-	-	-	-	-
297	November	30	32	366	8.74%		-	-	-	-	-	-
298	December	31	1	366	0.27%		-	-	-	-	-	-
299	Total		2,030	4,392			-	-	-	-	-	-
300												
301												
302												
303												
304												
305	Ending Balance of Prorated items			(Line 298, Col H)			-		(Line 298, Col N)		-	
306												
307	Non-prorated Average Balance			(WP_B-Inputs Est., Electric Intangible ADIT FERC 302, Col (c)) (WP_B-2, Average of Line 85, Cols (a) and (b))			-		(WP_B-Inputs Est., Electric Intangible ADIT FERC 302, Col (c)) (WP_B-2, Average of Line 85, Cols (a) and (b))		-	
308	Proration Adjustment			(Line 305 minus Line 307)			-		(Line 305 minus Line 307)		-	
309												
310												
311	<b>WP_B-Inputs - Adjustments to ADIT</b>											
312	<b>Electric Intangible - Smart Grid City</b>											

313	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6.)					
314	A	B	C	D	E	F	G	H	I	J	K	L	M	N
315	Month	Days in the Month	Number of Days Remaining	Total Days	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of	Actual Monthly Activity	Difference between projected and actual	Preserve proration when actual monthly and projected	Difference between projected and actual activity when	Actual activity (Col I) when projected activity is an increase	Balance reflecting proration or averaging (See



		ng in Ye ar Aft er Mo nth 's Ac ru al of De fer red Ta xe s	F u t u r e P o r t i o n o f T e s t P e r i o d			G)			activi ty (See Note 1.)	ted month ly activit y are either both increa ses or decrea ses. (See Note 2.)	actual and project ed activity are either both increas es or decrea ses. (See Note 3.)	while actual activity is a decreas e OR projecte d activity is a decreas e while actual activity is an increase . (See Note 4.)	Note 5.)
316	December 31st Balance - Prorated												
317	Items												
318	Jan uar y	31	33 6 6	3 6 6	91.80 %	-	-	-	-	-	-	-	-
319	Fe bru ary	29	30 7 6	3 6 6	83.88 %	-	-	-	-	-	-	-	-
320	Ma rch	31	27 6 6	3 6 6	75.41 %	-	-	-	-	-	-	-	-
321	Apr il	30	24 6 6	3 6 6	67.21 %	-	-	-	-	-	-	-	-
322	Ma y	31	21 5 6	3 6 6	58.74 %	-	-	-	-	-	-	-	-
323	Jun e	30	18 5 6	3 6 6	50.55 %	-	-	-	-	-	-	-	-
324	Jul y	31	15 4 6	3 6 6	42.08 %	-	-	-	-	-	-	-	-
325	Au gus t	31	12 3 6	3 6 6	33.61 %	-	-	-	-	-	-	-	-
326	Se pte mb er	30	93 6 6	3 6 6	25.41 %	-	-	-	-	-	-	-	-
327	Oct obe r	31	62 6 6	3 6 6	16.94 %	-	-	-	-	-	-	-	-
328	No ve	30	32 3	3	8.74 %	-	-	-	-	-	-	-	-

329	Number December 31	1	6	0.27 %		-	-		-	-	-	-	-
330			4										
331	Total	2,030	392			-	-						
332													
333													
334													
335	Ending Balance of Prorated items		(Line 329, Col H)			-			(Line 329, Col N)		-		
336													
337													
338	Non-prorated Average Balance		(WP_B-Inputs Est., Electric Intangible Smart Grid City, Col (d)) (WP_B-2, Average of Line , Cols (a) and (b))			-			(WP_B-Inputs Est., Electric Intangible Smart Grid City, Col (d)) (WP_B-2, Average of Line , Cols (a) and (b))		-		
339	Proration Adjustment		(Line 336 minus Line 338)			-			(Line 336 minus Line 338)		-		

WP\_B-Inputs - Adjustments to ADIT  
Electric Intangible - AGIS

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6.)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's End	Total Days in Future Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases	Difference between projected and actual activity when actual and projected activity are either both increases or decreases	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a	Balance reflecting proration or averaging (See Note 5.)

		crual of De ferred Taxes	n o f T e s t P e r i o d						ases. (See Note 2.)	decrea ses. (See Note 3.)	decreas e while actual activity is an increase . (See Note 4.)	
347	December 31st Balance - Prorated											
348	Items											
349	Jan uar y	31	33 6 6	3 6 6	91.80 %	-	-	-	-	-	-	-
350	Fe bru ary	29	30 7 6	3 6 6	83.88 %	-	-	-	-	-	-	-
351	Ma rch	31	27 6 6	3 6 6	75.41 %	-	-	-	-	-	-	-
352	Apr il	30	24 6 6	3 6 6	67.21 %	-	-	-	-	-	-	-
353	Ma y	31	21 5 6	3 6 6	58.74 %	-	-	-	-	-	-	-
354	Jun e	30	18 5 6	3 6 6	50.55 %	-	-	-	-	-	-	-
355	Jul y	31	15 4 6	3 6 6	42.08 %	-	-	-	-	-	-	-
356	Au gus t	31	12 3 6	3 6 6	33.61 %	-	-	-	-	-	-	-
357	Se pte mber	30	93 6 6	3 6 6	25.41 %	-	-	-	-	-	-	-
358	Oct obe r	31	62 6 6	3 6 6	16.94 %	-	-	-	-	-	-	-
359	No ve mber	30	32 6 6	3 6 6	8.74 %	-	-	-	-	-	-	-
360	De ce mber	31	1 6 6	3 6 6	0.27 %	-	-	-	-	-	-	-
361	To tal		2,0 30	4 , 3		-	-	-	-	-	-	-

WP\_B-Inputs - Adjustments to  
ADIT  
*Distribution Plant - Smart Grid  
City*

[illegible]

[illegible]

WP\_B-Inputs - Adjustments to  
ADIT  
*Distribution Plant - AGIS*

December 31st Balance - Prorated  
Items

[illegible]

431	Non-prorated Average Balance	(WP_B-Inputs Est., Distribution Plant Smart Grid City, Col (h)) (WP_B-2, Average of Line, Cols (a) and (b)) (Line 429 minus Line 431)	-	(WP_B-Inputs Est., Distribution Plant Smart Grid City, Col (h)) (WP_B-2, Average of Line , Cols (a) and (b)) (Line 429 minus Line 431)	-
432	Proration Adjustment	minus Line 431)	-	minus Line 431)	-
433					
434					

435 **WP\_B-Inputs - Adjustments to ADIT**

436 **General Plant - Smart Grid City**

437	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6.)					
438	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)
439														
440														

441 December 31st Balance - Prorated Items

442	January	31	336	36	91.80%		-	-		-	-	-	-	-
443	February	29	307	36	83.88%		-	-		-	-	-	-	-
444	March	31	27	3	75.41%		-	-		-	-	-	-	-



[illegible]

nt

minus  
Line  
462)

minus  
Line  
462)

464

465

466

WP\_B-Inputs - Adjustments to ADIT

467

General Plant - AGIS

468

469

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6.)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)

470

471

472

December 31st Balance - Prorated Items

473

474

475

476

477

January	31	336	366	91.80%		-	-		-	-	-	-	-
February	29	307	366	83.88%		-	-		-	-	-	-	-
March	31	276	366	75.41%		-	-		-	-	-	-	-
April	30	246	366	67.21%		-	-		-	-	-	-	-
May	31	215	366	58.74%		-	-		-	-	-	-	-

	Jun e	30	18 5	3 6 6	50.55 %		-	-		-	-	-	-	-
478														
	Jul y	31	15 4	3 6 6	42.08 %		-	-		-	-	-	-	-
479														
	Au gus t	31	12 3	3 6 6	33.61 %		-	-		-	-	-	-	-
480														
	Se pte mber	30	93	3 6 6	25.41 %		-	-		-	-	-	-	-
481														
	Oct ober	31	62	3 6 6	16.94 %		-	-		-	-	-	-	-
482														
	No ve mber	30	32	3 6 6	8.74 %		-	-		-	-	-	-	-
483														
	De cember	31	1	3 6 6	0.27 %		-	-		-	-	-	-	-
484														
	To tal		2,030	4 , 3 9 2			-	-						
485										-	-	-	-	-
486														
487														
488														
489														
490														
	Ending Balance of Prorated items			(Line 484, Col H)				-			(Line 484, Col N)			-
491														
492														
	Non-prorated Average Balance			(WP_B-Inputs Est., General Plant AGIS, Col (k)) (WP_B-2, Average of Line , Cols (a) and (b))				-			(WP_B-Inputs Est., General Plant AGIS, Col (k)) (WP_B-2, Average of Line , Cols (a) and (b))			-
493														
	Proration Adjustment			(Line 491 minus Line 493)				-			(Line 491 minus Line 493)			-
494														
495														
496														
497	<b>WP_B-Inputs - Adjustments to ADIT</b>													
498	<b>Common Intangible - FERC 302</b>													
499														
	Days in Period				Averaging with Proration - Projected				Averaging Preserving Projected Proration - True-up (See Note 6.)					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
500	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)
501														
502														
503	December 31st Balance - Prorated Items							-						-
504	January	31	336	366	91.80%		-	-		-	-	-	-	-
505	February	29	307	366	83.88%		-	-		-	-	-	-	-
506	March	31	276	366	75.41%		-	-		-	-	-	-	-
507	April	30	246	366	67.21%		-	-		-	-	-	-	-
508	May	31	215	366	58.74%		-	-		-	-	-	-	-
509	June	30	185	366	50.55%		-	-		-	-	-	-	-
510	July	31	154	366	42.08%		-	-		-	-	-	-	-
511	August	31	123	366	33.61%		-	-		-	-	-	-	-

528 **WP\_B-Inputs - Adjustments to ADIT**  
529 ***Common Intangible - CRS***

Common Intangible Asset													
Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6.)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining	Total Days	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x	Prorated Projected Balance (Cumulative	Actual Monthly Activity	Difference between projected and actual	Preserve proration when actual month and	Difference between projected and actual activity	Actual activity (Col I) when projected activity is an	Balance reflecting proration or averaging

		th	ining in Ye ar Aft er Mo nth 's Ac cru al of De fer red Tax es	in Fu t u r e P o r t io n o f The St P e ri od			F)	Sum of G)		I acti vity (See Note 1.)	proj ected month ly activit y are either both increa ses or decrea ses. (See Note 2.)	when actual and project ed activity are either both increa ses or decrea ses. (See Note 3.)	increase while actual activity is a decreas e OR projecte d activity is a decreas e while actual activity is an increase . (See Note 4.)	(See Note 5.)	
533															
534	December 31st Balance - Prorated Items								-						-
535	Jan uar y	31	33 6	3 6 6	91.80 %		-	-		-	-	-	-	-	
536	Fe bru ary	29	30 7	3 6 6	83.88 %		-	-		-	-	-	-	-	
537	Ma rch	31	27 6	3 6 6	75.41 %		-	-		-	-	-	-	-	
538	Apr il	30	24 6	3 6 6	67.21 %		-	-		-	-	-	-	-	
539	Ma y	31	21 5	3 6 6	58.74 %		-	-		-	-	-	-	-	
540	Jun e	30	18 5	3 6 6	50.55 %		-	-		-	-	-	-	-	
541	Jul y	31	15 4	3 6 6	42.08 %		-	-		-	-	-	-	-	
542	Au gus t	31	12 3	3 6 6	33.61 %		-	-		-	-	-	-	-	
543	Se pte mber	30	93	3 6 6	25.41 %		-	-		-	-	-	-	-	
544	Oct obe r	31	62	3 6 6	16.94 %		-	-		-	-	-	-	-	

561	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6.)					
562	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Month	Days in the Month	Number of Days Remaining in Year After Month's	Total Days in Future Report	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1.)	Preserve proration when actual month ly and projected month ly activity are either both increase or	Difference between project ed and actual activity when actual and project ed activity are either both increas	Actual activity (Col I) when project ed activity is an increase while actual activity is a decrease OR project ed activity	Balance reflecting proration or averaging (See Note 5.)
563														

		Ac crual of De fer red Ta xes	ion of T e st P e ri od						decre ases. (See Note 2.)	es or decrea ses. (See Note 3.)	is a decreas e while actual activity is an increase (See Note 4.)	
564												
565	December 31st Balance - Prorated Items						-				-	
566	Jan uar y	31	33 6 6	3 6 6	91.80 %		-	-	-	-	-	-
567	Fe bru ary	29	30 7 6	3 6 6	83.88 %		-	-	-	-	-	-
568	Ma rch	31	27 6 6	3 6 6	75.41 %		-	-	-	-	-	-
569	Apr il	30	24 6 6	3 6 6	67.21 %		-	-	-	-	-	-
570	Ma y	31	21 5 6	3 6 6	58.74 %		-	-	-	-	-	-
571	Jun e	30	18 5 6	3 6 6	50.55 %		-	-	-	-	-	-
572	Jul y	31	15 4 6	3 6 6	42.08 %		-	-	-	-	-	-
573	Au gus t	31	12 3 6	3 6 6	33.61 %		-	-	-	-	-	-
574	Se pte mb er	30	93 6 6	3 6 6	25.41 %		-	-	-	-	-	-
575	Oct obe r	31	62 6 6	3 6 6	16.94 %		-	-	-	-	-	-
576	No ve mb er	30	32 6 6	3 6 6	8.74 %		-	-	-	-	-	-
577	De ce mb er	31	1 6 6	3 6 6	0.27 %		-	-	-	-	-	-
578	To tal	2,030	4	,			-	-	-	-	-	-



579		3			
580		9			
581		2			
582					
583					
584	Ending Balance of Prorated items	(Line 577, Col H)	-	(Line 577, Col N)	-
585					
586	Non-prorated Average Balance	(WP_B-Inputs Est., Common Intangible OMS, Col (o)) (WP_B-2, Average of Line, Cols (a) and (b))	-	(WP_B-Inputs Est., Common Intangible OMS, Col (o)) (WP_B- 2, Average of Line, Cols (a) and (b))	-
587	Proration Adjustment	(Line 584 minus Line 586)	-	(Line 584 minus Line 586)	-

588  
589  
590 **WP\_B-Inputs - Adjustments to  
ADIT**  
591 **Common General - Smart Grid City**

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6.)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)

[illegible]

621 **WP\_B-Inputs - Adjustments to**  
**ADIT**  
622 ***Common General - AGIS***

627 December 31st Balance - Prorated Items

628	January	31	3366	366	91.80%	-	-	-	-	-	-
629	February	29	3076	366	83.88%	-	-	-	-	-	-
630	March	31	2766	366	75.41%	-	-	-	-	-	-
631	April	30	2466	366	67.21%	-	-	-	-	-	-
632	May	31	2156	366	58.74%	-	-	-	-	-	-
633	June	30	1856	366	50.55%	-	-	-	-	-	-
634	July	31	1546	366	42.08%	-	-	-	-	-	-
635	August	31	1236	366	33.61%	-	-	-	-	-	-
636	September	30	936	366	25.41%	-	-	-	-	-	-
637	October	31	626	366	16.94%	-	-	-	-	-	-
638	November	30	326	366	8.74%	-	-	-	-	-	-
639	December	31	16	366	0.27%	-	-	-	-	-	-
640	Total	2,030	4,392			-	-	-	-	-	-
641											
642											
643											
644											
645											
646	Ending Balance of Prorated items			(Line 6396, Col H)		-		(Line 63963, Col N)		-	

647

648 Non-prorated  
Average  
Balance

(WP\_B-Inputs Est., Common  
General AGIS, Col (r)) (WP\_B-  
2, Average of Line, Cols (a)  
and (b))

(Line  
644  
minus  
Line  
6486  
46)

-

(WP\_B-Inputs  
Est., Common  
General AGIS,  
Col (r)) (WP\_B-  
2, Average of  
Line, Cols (a)  
and (b))

(Line  
644  
minus  
Line  
64864  
6)

-

649 Proration  
Adjustme  
nt

6486  
46)

-

-

650

651

652 **WP\_B-3 - Deficient ADIT**  
**NOL Carryforward - Direct Assigned to**  
653 **Transmission**

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6.)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)

656

657

658 December 31st Balance - Prorated Items

-

-

659 January 31 33 6 6 91.80 %

-

-

-

-

-

-

-

660 February 29 30 6 6 83.88 %

-

-

-

-

-

-

-

661	March	31	27	3	75.41
			6	6	%
662	April	30	24	3	67.21
			6	6	%
663	May	31	21	3	58.74
			5	6	%
664	June	30	18	3	50.55
			5	6	%
665	July	31	15	3	42.08
			4	6	%
666	August	31	12	3	33.61
			3	6	%
667	September	30	93	3	25.41
				6	%
668	October	31	62	3	16.94
				6	%
669	November	30	32	3	8.74
				6	%
670	December	31	1	3	0.27
				6	%

				4	
	Total	2,030		392	

671  
672  
673  
674  
675  
676

677	Ending Balance of Prorated items	(Line 658, Col H)	-	(Line 658, Col N)	-
678	Non-prorated Average Balance	(WP_B-3 – Deficient ADIT) (Line 677 minus Line 679)	-	(WP_B-3 – Deficient ADIT) (Line 677 minus Line 679)	-
680	Proration Adjustment		-		-

681

682

683 **WP\_B-3 Deficient ADIT**  
684 **NOL Carryforward – Allocated to**  
685 **Transmission**

Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up (See Note 6.)					
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Period of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)

687

688

689	December 31st Balance - Prorated Items												
690	January	31	336	366	91.80%		-	-	-	-	-	-	-
691	February	29	307	366	83.88%		-	-	-	-	-	-	-
692	March	31	276	366	75.41%		-	-	-	-	-	-	-
693	April	30	246	366	67.21%		-	-	-	-	-	-	-
694	May	31	215	366	58.74%		-	-	-	-	-	-	-
695	June	30	185	366	50.55%		-	-	-	-	-	-	-

- 1) Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- 2) Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- 3) Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- 4) Column M applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual monthly activity is an increase. Enter actual monthly activity (Col I). In other situations, enter zero.



- 5) Column N is computed by adding the prorated monthly activity, if any, from Column K to 50 percent of the portion of monthly activity, if any, from Column L or M to the balance at the end of the prior month. The activity in columns L and M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly activity.
- 6) The methodology to remove double averaging from the true-up ADIT Proration calculation is effective June 27, 2018.