

May 12, 2016

VIA ELECTRONIC FILING

The Honorable Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

Re: *Public Service Company of Colorado*
Docket No. ER16-236-_____
Xcel Energy Operating Companies Open Access Transmission Tariff – ID 2001
Compliance Filing

Dear Secretary Bose:

Pursuant to the Federal Energy Regulatory Commission's ("Commission" or "FERC") April 12, 2016 Order in the above-captioned proceeding and Docket No. ER16-236-000 *et al.*,¹ Public Service Company of Colorado ("PSCo"), on behalf of itself and its affiliate Southwestern Public Service Company ("SPS"),² hereby submits this compliance filing in e-Tariff of revised tariff records to Attachment O-PSCo and Attachment O-SPS of the Xcel Energy Operating Companies Joint Open Access Transmission Tariff ("Xcel Energy OATT"), effective April 16, 2016.³

As discussed further below, PSCo and SPS transitioned to new eTariff software effective April 15, 2016. PSCo is submitting two versions of the compliance filing: the first version includes eTariff records associated with the new software, to be effective April 16, 2016; and the second version includes eTariff records under the prior eTariff software that will be effective January 1, 2016, in order to ensure that the Xcel Energy OATT complies with the April 12 Order between January 1, 2016, and April 15, 2016. The enclosed filing is the first version.

¹ *Public Service Company of Colorado*, 155 FERC ¶ 61,028 (2016) ("April 12 Order").

² PSCo is the designated e-Tariff filing entity for the Xcel Energy OATT, consistent with the requirements of Order No. 714. The Xcel Energy OATT was filed via eTariff in *Public Service Company of Colorado*, Docket No. ER10-2070-000, and accepted by the Commission on September 24, 2010. See *Pub. Svc. Co. of Colo.*, Docket No. ER10-2070, delegated letter order (Sept. 24, 2010).

³ PSCo is separately filing compliance revisions to the production formula rate in its Assured Power and Energy Requirements Tariff in Docket No. ER16-239.

I. Background

On November 2, 2015, PSCo, on behalf of itself and SPS, submitted proposed revisions in Docket No. ER16-236-000 to the transmission formula rates for PSCo and SPS included in Attachment O-PSCo and Attachment O-SPS, respectively, of the Xcel Energy OATT. Also on November 2, 2015, PSCo submitted revised tariff records in Docket No. ER16-239-000 to its production formula rate included in its Assured Power and Energy Requirements Service Tariff (“Production Tariff”).⁴ As described in the November 2 Filings, the proposed revisions were submitted in order to comply with section 1.167(l)-1(h)(6)(ii) of the United States Internal Revenue Service (“IRS”) regulations.⁵ PSCo explained that the IRS has clarified that, for a utility that uses a projected test year to claim accelerated depreciation for utility plant in its income tax filings, the utility must use the proration formula provided in section 1.167(l)-1(h)(6)(ii) of the IRS regulations to calculate the amount of accumulated deferred income taxes (“ADIT”) subject to exclusion from the rate base. Thus, PSCo and SPS proposed to revise their formula rates to incorporate the proration formula for use in calculating amounts of ADIT. PSCo requested an effective date of January 1, 2016, for the revisions.

On November 23, 2015, Golden Spread Electric Cooperative, Inc. (“Golden Spread”) filed a timely motion to intervene in Docket No. ER16-236-000 and an unopposed request for limited extension of comment date, which the Commission granted. On November 30, 2015, Golden Spread filed a limited protest and request for hearing and settlement judge procedures in Docket No. ER16-236-000. On December 11, 2015, Tri-State Generation and Transmission Association, Intermountain Rural Electric Association, and Holy Cross Electric Association filed a joint motion to intervene out-of-time in the unconsolidated dockets. On December 15, 2015, Xcel Energy Services Inc. (“XES”), on behalf of PSCo and SPS, filed an answer to Golden Spread’s protest.⁶

On December 23, 2015, Commission staff issued a deficiency letter to PSCo, requesting additional information in order to evaluate the November 2 Filings.⁷ On January 21, 2016, XES, on behalf of PSCo and SPS, requested an extension of time for the filing of its response, which the Commission granted. On February 12, 2016, PSCo and SPS filed a response (“February 12 Response”). On March 4, 2016, Golden Spread filed a protest to the February 12 Response in Docket No. ER16-236-001.

⁴ The tariff revisions to the Xcel Energy OATT and Production Tariff are together referred to as the “November 2 Filings.”

⁵ 26 C.F.R. § 1.167(l)-1(h)(6)(ii).

⁶ XES is the service company for the Xcel Energy holding company system and, *inter alia*, provides corporate and other services to PSCo, SPS and the other Xcel Energy Operating Companies and subsidiaries of Xcel Energy Inc. XES represents PSCo and SPS in matters before the Commission.

⁷ *Pub. Serv. Co. of Colo.*, Deficiency Letter, Docket No. ER16-236-000, *et al.* (issued Dec. 23, 2015) (Deficiency Letter).

On March 21, 2016, XES filed an answer to Golden Spread's protest. Relevant to this compliance filing, XES contended that part of Golden Spread's concerns was addressed in a recent Commission order regarding a similar ADIT-related filing made by Virginia Electric and Power Company.⁸ However, XES noted that two points in *Virginia Electric* were not illustrated in PSCo's and SPS's true-up calculations included in the November 2 Filings or February 12 Response: (1) when actual ADIT activity is less than projected ADIT activity, but still represents an overall increase in ADIT, the projected ADIT amount would be decreased in the formula rate by the difference between the projected and actual ADIT amounts; and (2) when actual ADIT activity is less than projected ADIT activity, and represents an overall decrease in ADIT, the formula would use the actual decrease in the ADIT value instead of the originally-projected ADIT amount. XES explained that PSCo and SPS committed to revise their formula rate templates to incorporate these additional steps upon direction of the Commission.

On April 12, the Commission issued its order accepting PSCo's filings in Docket Nos. ER16-236-000 and ER16-239-000 *et al.*, effective January 1, 2016, subject to condition, and directed PSCo to submit a compliance filing within 30 days. In particular, the April 12 Order directed PSCo to submit revisions to the PSCo and SPS formula rate templates to incorporate the additional calculations from *Virginia Electric*, as PSCo offered in its March 21 answer.

II. Description of Compliance Revisions

PSCo encloses revised worksheets to the Attachment O-SPS and Attachment O-PSCo. The enclosed tariff records expressly incorporate the two additional adjustments to the proration calculation, as required by the Commission. The first adjustment is that when actual ADIT activity is less than projected ADIT activity, but still represents an overall increase in ADIT, the projected ADIT amount will be decreased in the formula rate by the difference between the projected and actual ADIT amounts. The second adjustment is that when actual ADIT activity is less than projected ADIT activity, and represents an overall decrease in ADIT, the formula will use the actual decrease in the ADIT value instead of the originally-projected ADIT amount.

The tariff record primarily affected by these revisions is the worksheet illustrating the calculation of the ADIT Proration Factor.⁹ Under Attachment O-SPS, the ADIT Proration Factor is calculated on Worksheet D.2 (Table 21A). Worksheet D.2 is now expanded to separately show the proration calculation, including the two adjustments noted above, for each item eligible to be prorated, e.g., deferred items in Account 281, Account 282, Account 190-Federal Net Operating Loss, etc. Under Attachment O-PSCo, these calculations are performed on Table 39. In both Table 21A and Table 39, the first adjustment required by the April 12

⁸ *PJM Interconnection, L.L.C. and Va. Elec. and Power Co.*, 147 FERC ¶ 61,254, order on compliance, 154 FERC ¶ 61,126, at P 2 (2016) (*Virginia Electric*).

⁹ The ADIT Proration Factor derived in this worksheet is then incorporated into a separate formula rate worksheet that computes the average rate base calculations for each ADIT account and integrates the proration calculation into the average rate base calculation. In Attachment O-SPS, for example, the average rate base calculations for each ADIT account is Worksheet D (Table 19). The Commission has already accepted the applicable worksheets regarding the average rate base calculations in the April 12 Order. No modification is needed to the worksheets for the average rate base calculations to comply with the April 12 Order.

Order is shown in Column L and the second adjustment required by the April 12 Order is shown in Column M.¹⁰

In order to comply with the April 12 Order and integrate these changes sourced from Dominion's formula rate template into the structure of the PSCo and SPS formula rate templates, ministerial and organizational changes had to be made to associated tariff records. For example, in the November 2 Filings, the Attachment O-SPS proration calculation was originally located in Table 19, but is shifted to Table 21A in the enclosed compliance tariff records. Worksheet E (Table 22, 23 and 24) of the Attachment O-SPS has also been updated to incorporate the total ADIT proration line item. These changes and several other included ministerial changes do not modify the substance of the revisions (including their calculations) accepted by the Commission in the April 12 Order.

The attached marked tariff records submitted with the XML package show the compliance revisions to the Attachment O-PSCo and Attachment O-SPS tariff records submitted with the November 2 Filing in Docket No. ER16-236-000, as revised by the February 12 Response, to effectuate the April 12 Order.

III. Filings to Modify Cancelled and New Tariff IDs

PSCo recently converted the electronic Xcel Energy OATT from one electronic tariff software product to another. On April 15, 2016, XES made separate filings to cancel the existing Xcel Energy OATT electronic tariff records and to institute new baseline tariff records to effectuate this migration. In Docket No. ER16-1422-000, XES filed to re-baseline the Xcel Energy OATT (Tariff ID 2001) effective April 16, 2016; and in Docket No. ER16-1427-000, PSCo filed to cancel the existing Xcel Energy OATT (Tariff ID 2000) effective April 15, 2016. These filings are pending before the Commission. The re-baseline filing noted that pending changes to the Xcel Energy OATT, such as the ADIT formula rate changes proposed in Docket No. ER16-236-000, had not been included in the re-baselined electronic tariff records because they were pending Commission approval.¹¹

As such, PSCo is submitting two separate compliance filings to the April 12 Order: one to revise the cancelled Xcel Energy OATT Tariff ID 2000 retroactive to January 1, 2016; and one to revise the re-baselined Xcel Energy OATT Tariff ID 2001 effective April 16, 2016. The instant filing revises the re-baselined Tariff ID 2001 effective April 16, 2016.

¹⁰ With its March 21, 2016 answer discussing the two additional adjustments to the proration calculation, PSCo provided an exhibit that showed how the adjustments would be incorporated into PSCo's and SPS's formula rates, including hypothetical calculations. The enclosed revised worksheets would return materially the same result using the same hypothetical numbers.

¹¹ *Public Service Company of Colorado*, Refiling of Existing Tariff Records under Tariff ID 2000 to New Tariff ID 2001, transmittal letter at 5, Docket No. ER16-1422-000 (Apr. 15, 2016).

PSCo is submitting a separate filing to update cancelled Tariff ID 2000 effective January 1, 2016, to ensure that the Xcel Energy OATT complies with April 12 Order between January 1, 2016, and April 15, 2016.¹²

IV. Contents of Filing

This compliance filing contains this transmittal letter and the following materials:

- A redlined version of revised the Attachment O-PSCo and Attachment O-SPS formula rate template tables, identifying the additional revisions to Attachment O-PSCo and Attachment O-SPS to comply with the April 12 Order;
- Due to the transition to the new eTariff software, a redlined version of revised Attachment O-PSCo and Attachment O-SPS formula rate template tables, showing all revisions to Attachment O-PSCo and Attachment O-SPS from the tariff pages submitted in the re-baseline filing in Docket No. ER16-1422-000 on April 15, 2016, included as an attachment to the XML package;
- A clean version of the tariff records listed above, included as an attachment to the XML package; and
- A Certificate of Service.

V. Service; Posting

XES will electronically serve an electronic notice of this filing on all parties included on the official service list in Docket Nos. ER16-236-000. A courtesy copy will be provided to the FERC Office of Energy Market Regulation, Divisions of Electric Power Regulation - Central and West. A copy of the filing will be available for public inspection in the offices of XES at 414 Nicollet Mall – MP8, Minneapolis, MN; at the offices of PSCo at 1800 Larimer Street, Denver, CO 80202; and on the Transmission OASIS/OATT page of the Xcel Energy Transmission website (www.transmission.xcelenergy.com).

¹² For Xcel Energy OATT tariff records filed in the future that PSCo proposes to become effective earlier than April 16, 2016, such as the instant filing, PSCo will make two filings: one to update the canceled Xcel Energy OATT and one to revise the re-baselined Xcel Energy OATT effective April 16, 2016.

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VI. Conclusion

XES appreciates the Commission's prompt consideration of this matter. For the reasons stated above, PSCo and SPS respectfully request that the Commission accept this compliance filing, to be effective April 16, 2016.

Respectfully submitted,

/s/ Liam D. Noailles

Liam D. Noailles

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Cc: Parties to Docket No. ER16-236-000

Director, Division of Tariffs and Market Development (West)

Director, Division of Tariffs and Market Development (Central)

CERTIFICATE OF SERVICE

I, Tracee Holte, hereby certify that I have this day served an electronic notice of the enclosed document filing via Email on each Party included on the official service list in Docket Nos. ER16-236-000.

Dated at Minneapolis, Minnesota, this 12th day of May 2016.

/S/ Tracee J. Holte

Tracee J. Holte
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O-PSCo Formula Rate, Table 1, Table of Contents Version: 0.2.0 Effective: 1/1/2016

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

**Table 1
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Table No.	Schedule/Workpaper	Description
Table 2	Est. Rates	Summary of Estimated Rates
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Table 6	WP_A-2	Prior Period Corrections
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Table 18	WP_C-2	Administrative and General Expenses
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Table 20	WP_C-4	Regulatory Commission Expense Detail (FERC Account 928)
Table 21	WP_D-1	Taxes Other Than Income Tax
Table 22	WP_E-1	Revenue Credits
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Table 24	WP_G-1	Capital Structure Details
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Table 26	WP_I-1	Transmission System Peak Demand Summary
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Table 28	Schedule 2	Reactive Supply and Voltage Control From Generation Source Services
Table 29	Schedule 3	Regulation and Frequency Response Service
Table 30	Schedule 5	Operating Reserve - Spinning Reserve Service
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Table 32	WP_FCR	Fixed Charge Rate Worksheet ("FCR")
Table 33	WP_Cost per Unit	Cost Per Unit
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Public Service Company of Colorado

Transmission Formula Rate Template

Twelve Months Ended December 31, 20XX

Accumulated Deferred Income Taxes (Credits)

Table
8
WP_B-
2

Estimated

Line No.	Account Number	Balance at		Annual Change	Proration Factor (5)	Proration Adjustment (6)	Average Balance (7)	Adjustments (1)	Adjusted Average Balance
		Col. (a)	Col. (b)						Col. (e)
<u>11</u>	Account 281 - Accelerated amortization property (4)								
<u>22</u>		-	-		-		-	-	-
<u>3</u>	Proration Adjustment (5)						-		-
<u>43</u>	Total Acct. 281 (Form No. 1 pg. 272-273, Line 17, Col. b & k)	-	-				-	-	-
<u>54</u>									
<u>65</u>	Account 282 - Other Property (4)								
<u>76</u>	Plant Related- Direct Assigned to Transmission								
<u>87</u>		-	-		-		-	-	-
<u>98</u>		-	-		-		-	-	-
<u>109</u>		-	-		-		-	-	-
<u>1140</u>		-	-		-		-	-	-
<u>1241</u>		-	-		-		-	-	-
<u>1342</u>		-	-		-		-	-	-
<u>1413</u>		-	-		-		-	-	-
<u>1514</u>		-	-		-		-	-	-
<u>1645</u>		-	-		-		-	-	-

17	Proration Adjustment (5)								
1816	Total	-	-				-	-	-
1917									
2018	Plant Related- Allocated to Transmission								
2119		-	-		-		-	-	-
2220		-	-		-		-	-	-
2324		-	-		-		-	-	-
2422		-	-		-		-	-	-
25	Proration Adjustment (5)								
2623	Total	-	-				-	-	-
2724	Labor Allocation Factors, ATRR Est. Line								0.00%
2825	147 Total Plant Related Allocated to Transmission								-
2926									
3027		-	-		-		-	-	-
3128	Sub-total FAS 109	-	-				-	-	-
3229									
3330	Total Acct. 282 (Form No. 1, pg. 274-275, ln 2 + Ln 6, col b & k)	-	-				-	-	-
3431									
3532	Account 283 - Other (4)								
3633	Plant Related- Direct Assigned to Production								
3734		-	-		-		-	-	-
3835		-	-		-		-	-	-
3936		-	-		-		-	-	-
40	Proration Adjustment (5)								
4137	Total	-	-				-	-	-
4238									
4339	Direct Assigned to Transmission								
4440		-	-		-		-	-	-

<u>4541</u>	Total								
<u>4642</u>									
<u>4743</u>	Plant Related- Allocated to Transmission								
<u>4844</u>		-	-	→	-	→	-	-	-
<u>4945</u>		-	-	→	-	→	-	-	-
<u>5046</u>		-	-	→	-	→	-	-	-
<u>5147</u>		-	-	→	-	→	-	-	-
<u>52</u>	<u>Proration Adjustment (5)</u>						=	=	
<u>5348</u>	Total	-	-	→		→	-	-	-
<u>5449</u>	Labor Allocation Factors, ATRR Est. Line 147								0.00%
<u>5550</u>	Total Plant Related Allocated to Transmission								-
<u>5651</u>									
<u>5752</u>	Labor Related								
<u>5853</u>		-	-	→	-	→	-	-	-
<u>5954</u>		-	-	→	-	→	-	-	-
<u>6055</u>	Sub-total labor Related	-	-	→		→	-	-	-
<u>6156</u>	Labor Allocation Factors, ATRR Est. Line 147								0.00%
<u>6257</u>	Total Plant Related Allocated to Transmission								-
<u>6358</u>									
<u>6459</u>	Related to All Plant								
<u>6560</u>		-	-	→	-	→	-	-	-
<u>6661</u>		-	-	→	-	→	-	-	-
<u>6762</u>		-	-	→	-	→	-	-	-
<u>6863</u>		-	-	→	-	→	-	-	-
<u>69</u>	<u>Proration Adjustment (5)</u>						=	=	
<u>7064</u>	Sub-total Production Related	-	-	→		→	-	-	-
<u>7165</u>	Net Plant Allocation Factor, ATRR Est. Line 36								0.00%

<u>7266</u>	Total Related to All Plant								-
<u>7367</u>									
<u>7468</u>	Retail Related								
<u>7569</u>		-	-		-		-	-	-
<u>7670</u>		-	-		-		-	-	-
<u>7771</u>		-	-		-		-	-	-
<u>7872</u>		-	-		-		-	-	-
<u>7973</u>		-	-		-		-	-	-
<u>8074</u>		-	-		-		-	-	-
<u>8175</u>		-	-		-		-	-	-
<u>8276</u>	Sub-total Retail Related	-	-				-	-	-
<u>8377</u>									
<u>8478</u>	Other Non-Transmission Related								
<u>8579</u>		-	-		-		-	-	-
<u>8680</u>		-	-		-		-	-	-
<u>8781</u>	Sub-total Other Related	-	-				-	-	-
<u>8882</u>									
<u>8983</u>	Total Acct. 283 (Form No. 1, pg. 276-277, line 9, col b & k)	-	-				-	-	-

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. Adjustment to ADIT associated with plant adjustments, see WP B-Inputs.

Note: 3. ADIT associated with Pension expense has been eliminated because the prepaid pension asset is not included in rate base.

Note: 4. Should the FERC and Colorado depreciation rates be different, the Company will keep separate books for the two jurisdictions

Note: 5. Reference WP ADIT Prorate 1. Deferred Taxes associated with implementing Statements of Financial Accounting Standards Board 109, distribution, production, retail, and non-utility plant related are eliminated

<u>Note:</u>	2. Adjustment to ADIT associated with plant adjustments, see WP B-Inputs.				
<u>Note:</u>	3. ADIT associated with Pension expense has been eliminated because the prepaid pension asset is not included in rate base.				
<u>Note:</u>	4. Should the FERC and Colorado depreciation rates be different, the Company will keep separate books for the two jurisdictions				

Note:	5. ADIT proration factor is derived on WP ADIT Prorate.					
Note:	6. Proration Adjustment is calculated as (Annual Change*Proration Factor)/2.					
Note:	7. Average BOY/EOY balance is reduced by the ADIT prorate adjustment in compliance with IRS regulation Section 1.167(l)-1(h)(6).					

Table
8
WP_B-
2

Public Service Company of Colorado

Transmission Formula Rate Template

Twelve Months Ended December 31, 20XX

Accumulated Deferred Income Taxes (Credits)

Actuals

Line No.	Account Number	Balance at		Annual Change	Proration Factor (5)	Proration Adjustment (6)	Average Balance (7)	Adjustments (1)	Adjusted Average Balance
		Col. (a)	Col. (b)						Col. (e)
11	Account 281 - Accelerated amortization property (4)								
22		-	-		-		-	-	-
3	Proration Adjustment (5)						-		-
43	Total Acct. 281 (Form No. 1 pg. 272-273, Line 17, Col. b & k)	-	-				-	-	-
54									
65	Account 282 - Other Property (4)								
76	Plant Related- Direct Assigned to Transmission								
87		-	-		-		-		-
98		-	-		-		-		-
109		-	-		-		-		-
1140		-	-		-		-		-
1244		-	-		-		-		-
1342		-	-		-		-		-

<u>1413</u>		-	-	→	-	→	-		-
<u>1514</u>		-	-	→	-	→	-		-
<u>1615</u>		-	-	→	-	→	-		-
<u>1716</u>	<u>Proration Adjustment (5)</u>			→		→	-		-
<u>1817</u>	Total	-	-	→		→	-		-
<u>1918</u>	Plant Related- Allocated to Transmission								
<u>2019</u>		-	-	→	-	→	-		-
<u>2120</u>		-	-	→	-	→	-		-
<u>2221</u>		-	-	→	-	→	-		-
<u>2322</u>		-	-	→	-	→	-		-
<u>24</u>	<u>Proration Adjustment (5)</u>						=		=
<u>2523</u>	Total	-	-	→		→	-		-
<u>2624</u>	Labor Allocation Factors, ATRR Act. Line 147								0.00%
<u>2725</u>	Total Plant Related Allocated to Transmission								-
<u>2826</u>									
<u>2927</u>		-	-	→	-	→	-		-
<u>3028</u>	Sub-total FAS 109	-	-	→		→	-		-
<u>3129</u>									
<u>3230</u>	Total Acct. 282 (Form No. 1, pg. 274-275, Ln 2 + Ln 6, col b & k)	-	-	→		→	-	-	-
<u>3331</u>									
<u>3432</u>	Account 283 - Other (4)								
<u>3533</u>	Plant Related- Direct Assigned to Production								
<u>3634</u>		-	-	→	-	→	-		-
<u>3735</u>		-	-	→	-	→	-		-
<u>3836</u>		-	-	→	-	→	-		-
<u>39</u>	<u>Proration Adjustment (5)</u>						=		=
<u>4037</u>	Total	-	-	→		→	-		-

4138									
4239	Plant Related- Allocated to Transmission								
4340		-	-		-		-		-
4441		-	-		-		-		-
4542		-	-		-		-		-
4643		-	-		-		-		-
47	Proration Adjustment (5)						=		=
4844	Total	-	-				-	-	-
4945	Labor Allocation Factors, ATRR Act. Line 147								0.00%
5046	Total Plant Related Allocated to Transmission								-
5147									
5248	Labor Related								
5349		-	-		-		-		-
5450		-	-		-		-		-
5551	Sub-total labor Related	-	-				-	-	-
5652	Labor Allocation Factors, ATRR Act. Line 147								0.00%
5753	Total Plant Related Allocated to Transmission								-
5854									
5955	Related to All Plant								
6056		-	-		-		-		-
6157		-	-		-		-		-
6258		-	-		-		-		-
6359		-	-		-		-		-
64	Proration Adjustment (5)						=		=
6560	Sub-total Production Related	-	-				-	-	-
6661	Net Plant Allocation Factor, ATRR Act. Line 36								0.00%
6762	Total Related to All Plant								-

<u>6863</u>									
<u>6964</u>	Retail Related								
<u>7065</u>		-	-		-		-	-	-
<u>7166</u>		-	-		-		-	-	-
<u>7267</u>		-	-		-		-	-	-
<u>7368</u>		-	-		-		-	-	-
<u>7469</u>		-	-		-		-	-	-
<u>7570</u>		-	-		-		-	-	-
<u>7671</u>		-	-		-		-	-	-
<u>7772</u>	Sub-total Retail Related	-	-				-	-	-
<u>7873</u>									
<u>7974</u>	Other Non-Production Related								
<u>8075</u>		-	-		-		-	-	-
<u>8176</u>		-	-		-		-	-	-
<u>8277</u>		-	-		-		-	-	-
<u>8378</u>		-	-		-		-	-	-
<u>8479</u>		-	-		-		-	-	-
<u>8580</u>		-	-		-		-	-	-
<u>8681</u>	Sub-total Other Related	-	-				-	-	-
<u>8782</u>									
<u>8883</u>	Total Acct. 283 (Form No. 1, pg. 276-277, line 9, col b & k)	-	-				-	-	-

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. Adjustment to ADIT associated with plant adjustments, see WP B-Inputs.

Note: 3. ADIT associated with Pension expense has been eliminated because the prepaid pension asset is not included in rate base.

Note: 4. Should the FERC and Colorado depreciation rates be different, the Company will keep separate books for the two jurisdictions.

Note: 5. Reference WP ADIT Prorate 1. Deferred Taxes associated with implementing Statements of Financial Accounting Standards Board 109, distribution, production, retail, and non-utility plant related are eliminated.

Note:

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

~~2. Adjustment to ADIT associated with plant adjustments;~~

Note: ~~see WP_B-Inputs.~~

~~3. ADIT associated with Pension expense has been eliminated because the prepaid pension asset is not~~

Note: ~~included in rate base.~~

~~4. Should the FERC and Colorado depreciation rates be different, the Company will keep separate books for the two~~

Note: ~~jurisdictions~~

~~5. ADIT proration factor is derived on~~

Note: ~~WP_ADIT Prorate.~~

~~6. Proration Adjustment is calculated as (Annual~~

Note: ~~Change*Proration Factor)/2.~~

~~7. Average BOY/EOY balance is reduced by the ADIT prorate adjustment in compliance with IRS regulation Section~~

Note: ~~1.167(l)-1(h)(6).~~

Public Service Company of Colorado
Transmission Formula Rate Template
Twelve Months Ended December 31, 2016
Accumulated Deferred Income Taxes (Debits)

Table 9
WP_B-3

Estimated

Line No.	Account No.	Balance at		Annual Change Average Balance	Prorati on Factor (3) Col. (d)	Proratio n Adjust ment (4) Col.-(e)	Average Balance (5) Col.-(f)	Adjustm ents (1) Col. (g)	Adjusted Average Balance Col. (h)
		12/31/2 015 Col. (a)	12/31/2 016 Col. (b)						
<u>14</u>	Account 190- Accumulated Deferred Income Taxes (2)								
<u>22</u>									
<u>33</u>	Production Related - Demand								
<u>44</u>		-	-	=	=	=	-	-	-
<u>55</u>	Total Production - Demand Related	-	-	=		=	-	-	-
<u>66</u>									
<u>77</u>	Production Related - Energy								
<u>88</u>		-	-	=	=	=	-	-	-
<u>99</u>		-	-	=	=	=	-	-	-
<u>1040</u>		-	-	=	=	=	-	-	-
<u>1144</u>	Total Production - Energy Related	-	-	=		=	-	-	-
<u>1242</u>									
<u>1343</u>	Plant Related- Direct Assigned to Transmission								
<u>1444</u>		-	-	=	=	=	-	-	-
<u>1545</u>		-	-	=	=	=	-	-	-
<u>1646</u>		-	-	=	=	=	-	-	-
<u>1747</u>		-	-	=	=	=	-	-	-

<u>1818</u>		-	-	=	=	=	=	-	-
<u>1919</u>		-	-	=	=	=	=	-	-
<u>2020</u>		-	-	=	=	=	=	-	-
<u>2121</u>		-	-	=	=	=	=	-	-
<u>2222</u>		-	-	=	=	=	=	-	-
<u>2323</u>		-	-	=	=	=	=	-	-
<u>2424</u>		-	-	=	=	=	=	-	-
<u>25</u>	<u>Proration Adjustment (3)</u>			=					=
<u>2625</u>	Total Plant Related- Direct Assigned to Transmission	-	-	=		=	=	-	-
<u>2726</u>									
<u>2827</u>	Plant Related- Allocated to Transmission								
<u>2928</u>		-	-	=	=	=	=	-	-
<u>3029</u>		-	-	=	=	=	=	-	-
<u>3130</u>		-	-	=	=	=	=	-	-
<u>3231</u>		-	-	=	=	=	=	-	-
<u>3332</u>		-	-	=	=	=	=	-	-
<u>3433</u>		-	-	=	=	=	=	-	-
<u>35</u>	<u>Proration Adjustment (3)</u>			=					=
<u>3634</u>	Total Plant Related- Allocated to Transmission	-	-	=		=	=	-	-
<u>3735</u>	Labor Allocation Factors, ATRR Est. Line 147								
<u>3836</u>	Total Plant Related Allocated to Transmission								
<u>3937</u>									
<u>4038</u>	Related to All Plant								
<u>4139</u>		-	-	=	=	=	=	-	-
<u>4240</u>		-	-	=	=	=	=	-	-
<u>4341</u>		-	-	=	=	=	=	-	-
<u>4442</u>		-	-	=	=	=	=	-	-

<u>4543</u>		-	-	=	-	-	-	-	-
<u>46</u>	<u>Proration Adjustment (3)</u>			=					=
<u>4744</u>	Total Related to All Plant	-	-	=		=	-	-	-
<u>4845</u>	Net Plant Allocation Factor, ATRR Est. Line 36								
<u>4946</u>	Allocated Total Related to All Plant								
<u>5047</u>									
<u>5148</u>	Labor Related								
<u>5249</u>		-	-	=	=	=	-	-	-
<u>5350</u>		-	-	=	=	=	-	-	-
<u>5451</u>		-	-	=	=	=	-	-	-
<u>5552</u>		-	-	=	=	=	-	-	-
<u>5653</u>		-	-	=	=	=	-	-	-
<u>5754</u>		-	-	=	=	=	-	-	-
<u>5855</u>		-	-	=	=	=	-	-	-
<u>5956</u>		-	-	=	=	=	-	-	-
<u>6057</u>		-	-	=	=	=	-	-	-
<u>6158</u>	Total Labor Related	-	-	=		=	-	-	-
<u>6259</u>	Labor Allocation Factors, ATRR Est. Line 147								
<u>6360</u>	Allocated Total Labor Related								
<u>6461</u>									
<u>6562</u>	Retail Related								
<u>6663</u>		-	-	=	=	=	-	-	-
<u>6764</u>		-	-	=	=	=	-	-	-
<u>6865</u>		-	-	=	=	=	-	-	-
<u>6966</u>		-	-	=	=	=	-	-	-
<u>7067</u>		-	-	=	=	=	-	-	-
<u>7168</u>		-	-	=	=	=	-	-	-

[illegible]

		Col. (j)	Col. (j)	Col. (k)	Col. (l)	Col. (m)	Col. (n)	Col. (o)	Col. (p)
11	Account 190- Accumulated Deferred Income Taxes (2)								
22									
33	Production Related - Demand								
44		-	-	=	-	-	-	-	-
55	Total Production - Demand Related	-	-	=	-	-	-	-	-
66									
77	Production Related - Energy								
88		-	-	=	-	-	-	-	-
99		-	-	=	-	-	-	-	-
1040		-	-	=	-	-	-	-	-
1144	Total Production - Energy Related	-	-	=	-	-	-	-	-
1242									
1343	Plant Related- Direct Assigned to Transmission								
1444		-	-	=	-	-	-	-	-
1545		-	-	=	-	-	-	-	-
1646		-	-	=	-	-	-	-	-
1747		-	-	=	-	-	-	-	-
1848		-	-	=	-	-	-	-	-
1949		-	-	=	-	-	-	-	-
2020		-	-	=	-	-	-	-	-
2124		-	-	=	-	-	-	-	-
2222		-	-	=	-	-	-	-	-
2323		-	-	=	-	-	-	-	-
2424		-	-	=	-	-	-	-	-

<u>5249</u>	Allocated Total Related to All Plant									-
<u>5350</u>										
<u>5451</u>	Labor Related									
<u>5552</u>		-	-	=	-	-	-	-	-	-
<u>5653</u>		-	-	=	-	-	-	-	-	-
<u>5754</u>		-	-	=	-	-	-	-	-	-
<u>5855</u>		-	-	=	-	-	-	-	-	-
<u>5956</u>		-	-	=	-	-	-	-	-	-
<u>6057</u>		-	-	=	-	-	-	-	-	-
<u>6158</u>		-	-	=	-	-	-	-	-	-
<u>6259</u>		-	-	=	-	-	-	-	-	-
<u>6360</u>		-	-	=	-	-	-	-	-	-
<u>6461</u>		-	-	=	-	-	-	-	-	-
<u>6562</u>		-	-	=	-	-	-	-	-	-
<u>6663</u>		-	-	=	-	-	-	-	-	-
<u>6764</u>	Total Labor Related	-	-	=	-	-	-	-	-	-
<u>6865</u>	Labor Allocation Factors, ATRR Act. Line 147									0.00%
<u>6966</u>	Allocated Total Labor Related									-
<u>7067</u>										
<u>7168</u>	Retail Related									
<u>7269</u>		-	-	=	-	-	-	-	-	-
<u>7370</u>		-	-	=	-	-	-	-	-	-
<u>7471</u>		-	-	=	-	-	-	-	-	-
<u>7572</u>		-	-	=	-	-	-	-	-	-
<u>7673</u>		-	-	=	-	-	-	-	-	-
<u>7774</u>		-	-	=	-	-	-	-	-	-

<u>7875</u>		-	-	=	-	-	-	-	-
<u>7976</u>		-	-	=	-	-	-	-	-
<u>8077</u>	Total Retail Related	-	-	=	-	-	-	-	-
<u>8178</u>									
<u>8279</u>	Other Non-Transmission Related								
<u>8380</u>		-	-	=	-	-	-	-	-
<u>8481</u>	Total Other Related	-	-	=	-	-	-	-	-
<u>8582</u>									
<u>8683</u>									
<u>8784</u>	Total Account 190 (Form No. 1, page 234, line 8, cols b & c)	-	-	=	-	-	-	-	-

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 ~~3. The Average of Difference in ADIT is~~

Note:

~~calculated as (Column (k) + Column (l))/2).~~

Note:

~~4. The Actual Average Balance with the ADIT prorate is calculated as (Column (f) +~~

Note:

~~Column (m)).~~

Note:

~~5. Average BOY/EOY balance is reduced by the ADIT prorate adjustment in compliance with IRS regulation Section 1.167(l)-1(h)(6).~~

18

19 **Accumulated
Depreciation and
Amortization**

20

21

Intangible Plant	Steam Production	Hydraulic Productio n	Other Production	Transmission Plant	Distributi on Plant	General Plant	Common Intangible	Common General
---------------------	---------------------	-----------------------------	---------------------	-----------------------	------------------------	------------------	----------------------	-------------------

22

Referen
ce

Company
Records

Company
Records

Company
Records

Company
Records

Company
Records

Company
Records

Company
Records

Company
Records

Company
Records

23

Decemb
er

24

January

25

Februar
y

26

March

27

April

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May

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June

30

July

31

August

32

Septem
ber

33

October

34

Novemb
er

35

Decemb
er

36

13
Month
Avg.

(Lns 23 -
35)

-

-

-

-

-

-

-

-

-

37

Less

38

ARO (13
Month
Avg) (1)

-

-

-

-

-

-

-

-

-

39

40

Adj
Balance

-

-

-

-

-

-

-

-

-

41

42

Depreci
ation
Expens

Referen ce

Plant Adjustments- Source: Company Records

[illegible]

87

Depreciation

89

9091

92 Dec 12
Month

93

94

959697December98December

99 Annual

Change
100 Proportion

Factor (4)

Proration

994
Adjustmen

01 t (45)

100 BOY/EOY

~~102~~ Avg (~~56~~)

101

~~103~~

102
104

103

103 Generator
~~105~~ Step ups

104 **Step ups**

106

105

103
107

106
$$\frac{106}{108}$$
107 December

107
109

108~~110~~

Electric Intangible			Distribution Plant	General Plant	Common Intangible				Common General
FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Total	Smart Grid City
-		-							-

Electric Intangible			Distribution Plant	General Plant	Common Intangible				Common General
FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Total	Smart Grid City
		-						-	
		-						-	

The figure consists of three yellow rectangular boxes arranged horizontally. The first box on the left has four red vertical dashed lines above it. The second box in the middle also has four red vertical dashed lines above it. The third box on the right has one red vertical dashed line above it. Horizontal double-headed red arrows connect the top of the first box to the top of the second box. Another horizontal double-headed red arrow points from the right towards the top of the third box.

[illegible]

109									
444	March								
110									
442	April								
111									
443	May								
112									
444	June								
113									
445	July								
114									
446	August								
115	September								
447									
116	October								
448									
117	November								
449									
118	December								
420						1,777,608	(135,129)	101,599	
119	13 Month								
421	Avg. (Lns 108 - 120)	-	-	-	-	1,554,465	(144,491)	111,819	

Depreciation Expense		
Transmission GSU	Distribution GSU	General GSU

Dec 12
Month

		-
--	--	---

	Unamort. Balance of Abandoned Incentive Plant (2)	Current Year Amortization Expense (2)	Unamortized Balance End of Current Year	Unamort. Balance of Extraordinary Property Loss (2)	Current Year Amortization Expense (2)	Unamortized Balance End of Current Year	Land Held For Future Use (3)
December			-			-	
January			-			-	

133							
135	February			-			-
134							
136	March			-			-
135							
137	April			-			-
136							
138	May			-			-
137							
139	June			-			-
138							
140	July			-			-
139							
141	August			-			-
140	September			-			-
142							
141	October			-			-
143							
142	November			-			-
144							
143	December			-			-
145	13 Month						
144	Avg. (Lns						
146	133 - 145)	-	-	-	-	-	-

145
147
146
148
147 Note 1. ARO is not included in the
149 budgeted amounts
148 Note 2. Abandoned Plant and Extraordinary Property Loss will remain at zero and can not
150 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
151 recorded in Account 105, Plant Held for Future Use.
150 Note 4. ADIT proration adjustments factor ~~are~~ is derived
152 on WP_ADIT Prorate.
151
153 ~~Note 5--Proration Adjustment is calculated as (Annual Change*Proration Factor)/2.~~
991 Note 56. Average BOY/EOY balance is reduced by the ADIT prorate adjustment in compliance with IRS regulation Section
54 1.167(l)-1(h)(6).

Table 16
WP_B-Inputs
Act.

Gross Plant

[illegible]

20

21

22

FERC Form No.
1 reference

Intangible Plant	Steam Production	Hydraulic Productio n	Other Production	Transmissio n Plant	Distributi on Plant	General Plant	Common Intangible	Common General
(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)	(page 356)	(page 356)

23

December

24

January

25

February

26

March

27

April

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May

29

June

30

July

31

August

32

September

33

October

34

November

35

December

36

13 Month Avg.
(Lns 23 - 35)

-	-	-	-	-	-	-	-	-
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37

Less ARO (13
Month Avg) (1)

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Adj Balance

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

41

**Depreciation
Expense**

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43

44

Intangible Plant	Steam Production	Hydraulic Productio n	Other Production	Transmissio n Plant	Distributi on Plant	General Plant	Common Intangible	Common General
(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. 11)

45

FERC Form No.
1 reference

46

Total

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47

48

Plant Adjustments- Source: Company Records

Gross Plant

December
January
February
March
April
May
June
July
August
September
October
November
December

Electric Intangible			Distribution Plant	General Plant	Common Intangible				Common General
FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Total	Smart Grid City
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
13 Month Avg. (Lns 53 - 65)		-	-	-	-	-	-	-	-

Accumulated Depreciation

December

Electric Intangible			Distribution Plant	General Plant	Common Intangible				Common General
FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Total	Smart Grid City
		-						-	

73										
74	January			-						-
75	February			-						-
76	March			-						-
77	April			-						-
78	May			-						-
79	June			-						-
80	July			-						-
81	August			-						-
82	September			-						-
83	October			-						-
84	November			-						-
85	December			-						-
86	13 Month Avg. (Lns 72 - 84)	-	-	-	-	-	-	-	-	-

**Depreciation
Expense**

89		Electric Intangible			Distribution Plant	General Plant	Common Intangible			Common General
90		FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Smart Grid City
91	Dec 12 Month			-						

ADIT

94		Electric Intangible			Distribution Plant	General Plant	Common Intangible			Common General
95		FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Smart Grid City
96	December			-						

100

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109

~~110~~
$$\begin{array}{r} 100 \\ \hline 111 \end{array}$$

110
112

111
113

$$\begin{array}{r} 112 \\ \hline 114 \end{array}$$

113
115

[illegible]

<u>114</u>									
<u>115</u>	September								
<u>116</u>									
<u>117</u>	October								
<u>118</u>									
<u>119</u>	November								
<u>120</u>									
<u>121</u>	December								
<u>122</u>									
<u>123</u>	13 Month Avg. (Lns 107 - 119)	-	-	-	-	-	-	-	-

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129
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137

Depreciation Expense		
Transmission GSU	Distribution GSU	General GSU

--	--	--

Dec 12 Month

	Unamort. Balance	Current Year	Unamortiz ed Balance	Unamort. Balance of Extraordinar y Property Loss (2)	Current Year	Unamortiz ed Balance	Land Held
	of Abandoned Incentive Plant (2)	Amortizatio n Expense (2)	End of Current Year	Amortizat ion Expense (2)	End of Current Year	For Future Use (3)	
December			-			-	
January			-			-	
February			-			-	
March			-			-	
April			-			-	
May			-			-	
June			-			-	
July			-			-	

139			-			-	
138							
140	August		-			-	
139							
141	September		-			-	
140							
142	October		-			-	
141							
143	November		-			-	
142							
144	December		-			-	
143	13 Month Avg.						
145	(Lns 132 - 144) -	-	-	-	-	-	-

144

146

145

147

146 Note 1. ARO is not included in the budgeted
148 amounts

147 Note 2. Abandoned Plant and Extraordinary Property Loss will remain at zero and can not be
149 changes without a Section 205 filing.

148 Note 3. Plant Held for Future Use recovered in the formula will be limited to Transmission related land and land rights recorded in Account
150 105, Plant Held for Future Use.

149 Note 4. ADIT proration adjustment is derived on
151 WP ADIT Prorate. The Average of Difference in
ADIT is calculated as ((Line 98 + Line 99)/2).

150 Note 5. Average BOY/EOY balance is reduced by the ADIT
152 prorate adjustment in compliance with IRS regulation Section
1.167(l)-1(h)(6). The Actual Average Balance with the ADIT
Prorate is calculated as (Line 100 + WP_B-Inputs Estimate, Line
102).

153 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).

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

Table 39
WP_ADIT Prorate

Accumulated Deferred Income Taxes Proration ~~Factor~~ Adjustments

		(A)	(B)	
Line No.	Month	-Days in the Month	-Days to Prorate	-Calendar Days in Future Test Period
1	January	-	_____	_____
2	February	-	_____	_____
3	March	-	_____	_____
4	April	-	_____	_____
5	May	-	_____	_____
6	June	-	_____	_____
7	July	-	_____	_____
8	August	-	_____	_____
9	September	-	_____	_____
10	October	-	_____	_____
11	November	-	_____	_____
12	December	-	_____	_____
13	-Total		_____	_____
14				
15	-ADIT Proration Factor (1-(A/B))			0.00%
16				

Note: ADIT proration factor will only change with the leap year where the number of days in the month of February change.

Rate
Year
≡

Projected 2015

Account 190- Accumulated
Deferred Income Taxes
Plant Related- Direct Assigned
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 Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance
5														
6														
7	<u>December 31st Balance - Prorated Items</u>							-						-
8	<u>January</u>	31	336	366	91.80%	-	-	-	-	-	-	-	-	-
9	<u>February</u>	29	307	366	83.88%	-	-	-	-	-	-	-	-	-
10	<u>March</u>	31	276	366	75.41%	-	-	-	-	-	-	-	-	-
11	<u>April</u>	30	246	366	67.21%	-	-	-	-	-	-	-	-	-
12	<u>May</u>	31	215	366	58.74%	-	-	-	-	-	-	-	-	-
13	<u>June</u>	30	185	366	50.55%	-	-	-	-	-	-	-	-	-
14	<u>July</u>	31	154	366	42.08%	-	-	-	-	-	-	-	-	-
15	<u>August</u>	31	123	366	33.61%	-	-	-	-	-	-	-	-	-
16	<u>September</u>	30	93	366	25.41%	-	-	-	-	-	-	-	-	-
17	<u>October</u>	31	62	366	16.94%	-	-	-	-	-	-	-	-	-
18	<u>November</u>	30	32	366	8.74%	-	-	-	-	-	-	-	-	-
19	<u>December</u>	31	1	366	0.27%	-	-	-	-	-	-	-	-	-
20	-	<u>Total</u>	2,030	4,392	-	-	-	-	-	-	-	-	-	-
21	<u>Proration Factor</u>			53.78%										
22														
23														
24														
25	<u>Beginning Balance of Prorated items</u>				(Line 7, Col H)			-			(Line 7, Col N)			-
26	<u>Ending Balance of Prorated items</u>				(Line 19, Col H)			-			(Line 19, Col N)			-
27	<u>Average Balance of Prorated items</u>				(Average of Line 25 & Line 26)			-			(Average of Line 25 & Line 26)			-
28	<u>Non-prorated Average Balance</u>				(WP B-3, Average of Line 26, Cols (a) and (b))			-			(WP B-3, Average of Line 26, Cols (a) and (b))			-

[illegible]

[illegible]

[illegible]

<u>Account 282 - Other Property Plant Related- Direct Assigned to Transmission</u>															
105	May	31	215	366	58.74%	-	:	:	:	-	:	:	:	:	:
106	June	30	185	366	50.55%	-	:	:	:	-	:	:	:	:	:
107	July	31	154	366	42.08%	-	:	:	:	-	:	:	:	:	:
108	August	31	123	366	33.61%	-	:	:	:	-	:	:	:	:	:
109	September	30	93	366	25.41%	-	:	:	:	-	:	:	:	:	:
110	October	31	62	366	16.94%	-	:	:	:	-	:	:	:	:	:
111	November	30	32	366	8.74%	-	:	:	:	-	:	:	:	:	:
112	December	31	1	366	0.27%	-	:	:	:	-	:	:	:	:	:
113	-	Total	2,030	4,392	-	-	:	:	-	-	:	:	:	-	:
114	Proration Factor		53.78 %												
115	Beginning Balance of Prorated items				(Line 100, Col H)					(Line 100, Col N)					
116	Ending Balance of Prorated items				(Line 112, Col H)					(Line 112, Col N)					
117	Average Balance Prorated items				(Average of Line 118 & Line 119)					(Average of Line 118 & Line 119)					
120	Non-prorated Average Balance				(WP B-2, Average of Line 4, Cols (a) and (b))					(WP B-2, Average of Line 4, Cols (a) and (b))					
121	Proration Adjustment														
122															
123															
124															
125	<u>Account 282 - Other Property Plant Related- Direct Assigned to Transmission</u>														
126															
127	<u>Days in Period</u>					<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration - True-up</u>						
128	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	
129	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above monthly projection	Partially prorate actual activity below monthly projection but increases ADIT	Partially prorate actual activity below monthly projection and is a reduction to ADIT	Partially prorated actual balance	

130	December 31st Balance -													
131	Prorated Items													
132	January	31	336	366	91.80%	-	-	-	-	-	-	-	-	-
133	February	29	307	366	83.88%	-	-	-	-	-	-	-	-	-
134	March	31	276	366	75.41%	-	-	-	-	-	-	-	-	-
135	April	30	246	366	67.21%	-	-	-	-	-	-	-	-	-
136	May	31	215	366	58.74%	-	-	-	-	-	-	-	-	-
137	June	30	185	366	50.55%	-	-	-	-	-	-	-	-	-
138	July	31	154	366	42.08%	-	-	-	-	-	-	-	-	-
139	August	31	123	366	33.61%	-	-	-	-	-	-	-	-	-
140	September	30	93	366	25.41%	-	-	-	-	-	-	-	-	-
141	October	31	62	366	16.94%	-	-	-	-	-	-	-	-	-
142	November	30	32	366	8.74%	-	-	-	-	-	-	-	-	-
143	December	31	1	366	0.27%	-	-	-	-	-	-	-	-	-
144	-	Total	2,030	4,392	-	-	-	-	-	-	-	-	-	-
145	Proration Factor													
146				53.78%										
147														
148														
149	Beginning Balance of Prorated items				(Line 131, Col H)					(Line 131, Col N)				
150	Ending Balance of Prorated items				(Line 143, Col H)					(Line 143, Col N)				
151	Average Balance of Prorated items				(Average of Line 149 & Line 150)					(Average of Line 149 & Line 150)				
152	Non-prorated Average Balance				(WP B-2, Average of Line 35, Cols (a) and (b))					(WP B-2, Average of Line 35, Cols (a) and (b))				
153	Proration Adjustment													
154														
155														
156	Account 282 - Other Property													
157	Plant Related- Allocated to Transmission													
158	Days in Period				Averaging with Proration - Projected				Averaging Preserving Projected Proration - True-up					

159	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u> <u>Total</u> <u>Days</u> <u>in</u> <u>Futur</u> <u>e</u> <u>Portio</u> <u>n of</u> <u>Test</u> <u>Period</u>	<u>E</u> <u>Proration</u> <u>Amount (C /</u> <u>D)</u>	<u>F</u> <u>Projected</u> <u>Monthly</u> <u>Activity</u>	<u>G</u> <u>Prorated</u> <u>Projected</u> <u>Monthly</u> <u>Activity (E x</u> <u>F)</u>	<u>H</u> <u>Prorated</u> <u>Projected</u> <u>Balance</u> <u>(Cumulative</u> <u>Sum of G)</u>	<u>I</u> <u>Actual</u> <u>Monthly</u> <u>Activity</u>	<u>J</u> <u>Differenc</u> <u>e</u> <u>between</u> <u>projected</u> <u>and</u> <u>actual</u> <u>activity</u>	<u>K</u> <u>Partially</u> <u>prorate</u> <u>actual</u> <u>activity</u> <u>above</u> <u>Monthly</u> <u>projection</u>	<u>L</u> <u>Partially</u> <u>prorate actual</u> <u>activity below</u> <u>Monthly</u> <u>projection but</u> <u>increases</u> <u>ADIT</u>	<u>M</u> <u>Partially</u> <u>prorate actual</u> <u>activity below</u> <u>Monthly</u> <u>projection and</u> <u>is a reduction</u> <u>to ADIT</u>	<u>N</u> <u>Partially</u> <u>prorated</u> <u>actual</u> <u>balance</u>
160														
161	<u>December 31st Balance -</u>													
162	<u>Prorated Items</u>													
163	<u>January</u>	<u>31</u>	<u>336</u>	<u>366</u>	<u>91.80%</u>	-	:	:	-	:	:	:	:	:
164	<u>February</u>	<u>29</u>	<u>307</u>	<u>366</u>	<u>83.88%</u>	-	:	:	-	:	:	:	:	:
165	<u>March</u>	<u>31</u>	<u>276</u>	<u>366</u>	<u>75.41%</u>	-	:	:	-	:	:	:	:	:
166	<u>April</u>	<u>30</u>	<u>246</u>	<u>366</u>	<u>67.21%</u>	-	:	:	-	:	:	:	:	:
167	<u>May</u>	<u>31</u>	<u>215</u>	<u>366</u>	<u>58.74%</u>	-	:	:	-	:	:	:	:	:
168	<u>June</u>	<u>30</u>	<u>185</u>	<u>366</u>	<u>50.55%</u>	-	:	:	-	:	:	:	:	:
169	<u>July</u>	<u>31</u>	<u>154</u>	<u>366</u>	<u>42.08%</u>	-	:	:	-	:	:	:	:	:
170	<u>August</u>	<u>31</u>	<u>123</u>	<u>366</u>	<u>33.61%</u>	-	:	:	-	:	:	:	:	:
171	<u>September</u>	<u>30</u>	<u>93</u>	<u>366</u>	<u>25.41%</u>	-	:	:	-	:	:	:	:	:
172	<u>October</u>	<u>31</u>	<u>62</u>	<u>366</u>	<u>16.94%</u>	-	:	:	-	:	:	:	:	:
173	<u>November</u>	<u>30</u>	<u>32</u>	<u>366</u>	<u>8.74%</u>	-	:	:	-	:	:	:	:	:
174	<u>December</u>	<u>31</u>	<u>1</u>	<u>366</u>	<u>0.27%</u>	-	:	:	-	:	:	:	:	:
175	-	<u>Total</u>	<u>2,030</u>	<u>4,392</u>	-	:	:	-	:	:	:	:	:	-
176	<u>Proration Factor</u>													
177				<u>53.78</u>	<u>%</u>									
178														
179														
180	<u>Beginning Balance of</u>				<u>(Line 162,</u>				<u>(Line 162,</u>				<u>(Line 162,</u>	
181	<u>Prorated items</u>				<u>Col H)</u>				<u>Col N)</u>				<u>Col N)</u>	
182	<u>Ending Balance of</u>				<u>(Line 174,</u>				<u>Col N)</u>				<u>(Line 174,</u>	
183	<u>Prorated items</u>				<u>Col H)</u>				<u>Col N)</u>				<u>Col N)</u>	
184	<u>Average Balance</u>				<u>(Average of Line 180 & Line</u>				<u>(Average of Line 180 &</u>				<u>Line 181)</u>	
185	<u>Prorated items</u>				<u>181)</u>				<u>Line 181)</u>				<u>Line 181)</u>	

183	<u>Non-prorated Average</u>					<u>(WP B-2, Average of Line 66, Cols (a) and (b))</u>			<u>(WP B-2, Average of Line 66, Cols (a) and (b))</u>						
184	Balance					-			-						
185	<u>Proration</u>														
186	<u>Adjustment</u>					-			-						
187	<u>Account 283 - Other</u>														
188	<u>Plant Related- Direct Assigned</u>														
189	<u>to Production</u>														
190	<u>Days in Period</u>					<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration - True-up</u>						
191	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	
192	<u>Mont</u>	<u>Days</u>	<u>Numb</u>	<u>Total</u>	<u>Proration</u>	<u>Projected</u>	<u>Prorated</u>	<u>Projected</u>	<u>Actual</u>	<u>Differenc</u>	<u>Partially</u>	<u>Partially</u>	<u>Partially</u>	<u>Partially</u>	
193	<u>h</u>	<u>in the</u>	<u>er of</u>	<u>Days</u>	<u>Amount (C /</u>	<u>Monthly</u>	<u>Projected</u>	<u>Balance</u>	<u>Monthly</u>	<u>e</u>	<u>prorate</u>	<u>prorate actual</u>	<u>prorate actual</u>	<u>prorated</u>	
194		<u>Mont</u>	<u>Days</u>	<u>in</u>	<u>D)</u>	<u>Activity</u>	<u>Monthly</u>	<u>(Cumulative</u>	<u>Activity</u>	<u>between</u>	<u>actual</u>	<u>activity below</u>	<u>activity below</u>	<u>actual</u>	
195		<u>h</u>	<u>Prorat</u>	<u>Future</u>			<u>Activity (E x</u>	<u>Sum of G)</u>	<u>and</u>	<u>projected</u>	<u>above</u>	<u>Monthly</u>	<u>Monthly</u>	<u>balance</u>	
196			<u>ed</u>	<u>Portio</u>			<u>F)</u>		<u>actual</u>	<u>and</u>	<u>projection</u>	<u>projection but</u>	<u>projection and</u>		
197				<u>n of</u>					<u>activity</u>	<u>actual</u>	<u>projection</u>	<u>increases</u>	<u>is a reduction</u>		
198				<u>n of</u>								<u>ADIT</u>	<u>to ADIT</u>		
199				<u>Test</u>											
200				<u>Perio</u>											
201				<u>d</u>											
202	December 31st Balance -														
203	<u>Prorated Items</u>														
204	<u>Janua</u>														
205	<u>ry</u>	<u>31</u>	<u>336</u>	<u>366</u>	<u>91.80%</u>	-	-	-	-	-	-	-	-	-	
206	<u>Febru</u>	<u>29</u>	<u>307</u>	<u>366</u>	<u>83.88%</u>	-	-	-	-	-	-	-	-	-	
207	<u>ary</u>														
208	<u>Marc</u>	<u>31</u>	<u>276</u>	<u>366</u>	<u>75.41%</u>	-	-	-	-	-	-	-	-	-	
209	<u>h</u>														
210	<u>April</u>	<u>30</u>	<u>246</u>	<u>366</u>	<u>67.21%</u>	-	-	-	-	-	-	-	-	-	
211	<u>May</u>	<u>31</u>	<u>215</u>	<u>366</u>	<u>58.74%</u>	-	-	-	-	-	-	-	-	-	
212	<u>June</u>	<u>30</u>	<u>185</u>	<u>366</u>	<u>50.55%</u>	-	-	-	-	-	-	-	-	-	
213	<u>July</u>	<u>31</u>	<u>154</u>	<u>366</u>	<u>42.08%</u>	-	-	-	-	-	-	-	-	-	
214	<u>Augu</u>	<u>31</u>	<u>123</u>	<u>366</u>	<u>33.61%</u>	-	-	-	-	-	-	-	-	-	
215	<u>st</u>														
216	<u>Septe</u>	<u>30</u>	<u>93</u>	<u>366</u>	<u>25.41%</u>	-	-	-	-	-	-	-	-	-	
217	<u>mber</u>														
218	<u>Octob</u>	<u>31</u>	<u>62</u>	<u>366</u>	<u>16.94%</u>	-	-	-	-	-	-	-	-	-	
219	<u>er</u>														
220	<u>Nove</u>	<u>30</u>	<u>32</u>	<u>366</u>	<u>8.74%</u>	-	-	-	-	-	-	-	-	-	
221	<u>mber</u>														
222	<u>Dece</u>	<u>31</u>	<u>1</u>	<u>366</u>	<u>0.27%</u>	-	-	-	-	-	-	-	-	-	
223	<u>mber</u>														
224	-	<u>Total</u>	<u>2,030</u>	<u>4,392</u>	-	-	-	-	-	-	-	-	-	-	
225															
226	<u>Prorat</u>			<u>53.78</u>											
227	<u>ion</u>			<u>%</u>											

209															
210															
211	<u>Beginning Balance of</u>					<u>(Line 193,</u>					<u>(Line 193,</u>				
212	<u>Prorated items</u>					<u>Col H)</u>					<u>Col N)</u>				
213	<u>Ending Balance of</u>					<u>(Line 205,</u>					<u>(Line 205,</u>				
214	<u>Prorated items</u>					<u>Col H)</u>					<u>Col N)</u>				
215	<u>Average Balance</u>					<u>(Average of Line 211 & Line</u>					<u>(Average of Line 211 &</u>				
216	<u>Prorated items</u>					<u>212)</u>					<u>Line 212)</u>				
217	<u>Non-prorated Average</u>					<u>(WP B-2, Average of Line Public Service</u>					<u>(WP B-2, Average of Line</u>				
218	<u>Balance</u>					<u>Company of Colorado, Cols (a) and (b))</u>					<u>, Cols (a) and (b))</u>				
219	<u>Proration</u>														
220	<u>Adjustment</u>														
221															
222															
223															
224	<u>Account 283 - Other</u>														
225	<u>Plant Related- Allocated to</u>														
226	<u>Transmission</u>														
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234	<u>October</u>	<u>31</u>	<u>62</u>	<u>366</u>	<u>16.94%</u>	-	:	:	-	:	:	:	:	:	:
235	<u>November</u>	<u>30</u>	<u>32</u>	<u>366</u>	<u>8.74%</u>	-	:	:	-	:	:	:	:	:	:
236	<u>December</u>	<u>31</u>	<u>1</u>	<u>366</u>	<u>0.27%</u>	-	:	:	-	:	:	:	:	:	:
237	<u>Total</u>	<u>2,030</u>	<u>4,392</u>		-	:	:	-	:	:	:	:	:	:	-
238	<u>Proration Factor</u>		<u>53.78%</u>												
239															
240															
241	<u>Beginning Balance of</u>				(Line 224, Col H)						(Line 224, Col N)				
242	<u>Prorated items</u>				(Line 236, Col H)						(Line 236, Col N)				
243	<u>Ending Balance of</u>				(Average of Line 242 & Line 243)						(Average of Line 242 & Line 243)				
244	<u>Prorated items</u>				(WP B-2, Average of Line 23, Cols (a) and (b))						(WP B-2, Average of Line 23, Cols (a) and (b))				
245	<u>Non-prorated Average Balance</u>														
246	<u>Proration Adjustment</u>														
247															
248															
249	<u>Account 283 - Other</u>														
250	<u>Related to All Plant</u>														
251	<u>Days in Period</u>					<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration - True-up</u>						
252	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	
	<u>Month</u>	<u>Days in the Month</u>	<u>Number of Days Prorated</u>	<u>Total Days in Future Portion of Test Period</u>	<u>Proration Amount (C / D)</u>	<u>Projected Monthly Activity</u>	<u>Prorated Projected Monthly Activity (E x F)</u>	<u>Prorated Projected Balance (Cumulative Sum of G)</u>	<u>Actual Monthly Activity</u>	<u>Difference between projected and actual activity</u>	<u>Partially prorate actual activity above Monthly projection</u>	<u>Partially prorate actual activity below Monthly projection but increases ADIT</u>	<u>Partially prorate actual activity below Monthly projection and is a reduction to ADIT</u>	<u>Partially prorated actual balance</u>	
253															
254	<u>December 31st Balance -</u>														
255	<u>Prorated Items</u>														
256	<u>January</u>	<u>31</u>	<u>336</u>	<u>366</u>	<u>91.80%</u>	-	:	:	-	:	:	:	:	:	:
257	<u>February</u>	<u>29</u>	<u>307</u>	<u>366</u>	<u>83.88%</u>	-	:	:	-	:	:	:	:	:	:
258	<u>March</u>	<u>31</u>	<u>276</u>	<u>366</u>	<u>75.41%</u>	-	:	:	-	:	:	:	:	:	:
259	<u>April</u>	<u>30</u>	<u>246</u>	<u>366</u>	<u>67.21%</u>	-	:	:	-	:	:	:	:	:	:

Electric Intangible - FERC 302														
260	May	31	215	366	58.74%	-	:	:	-	:	:	:	:	:
261	June	30	185	366	50.55%	-	:	:	-	:	:	:	:	:
262	July	31	154	366	42.08%	-	:	:	-	:	:	:	:	:
263	August	31	123	366	33.61%	-	:	:	-	:	:	:	:	:
264	September	30	93	366	25.41%	-	:	:	-	:	:	:	:	:
265	October	31	62	366	16.94%	-	:	:	-	:	:	:	:	:
266	November	30	32	366	8.74%	-	:	:	-	:	:	:	:	:
267	December	31	1	366	0.27%	-	:	:	-	:	:	:	:	:
268	-	Total	2,030	4,392	-	:	:	-	:	:	:	:	:	-
269	Proration Factor 53.78%													
270														
271														
272														
273	Beginning Balance of Prorated items				(Line 255, Col H)	:	(Line 255, Col N)				:			
274	Ending Balance of Prorated items				(Line 267, Col H)	:	(Line 267, Col N)				:			
275	Average Balance Prorated items				(Average of Line 273 & Line 274)	:	(Average of Line 273 & Line 274)				:			
276	Non-prorated Average Balance				(WP B-2, Average of Line 54, Cols (a) and (b))	:	(WP B-2, Average of Line , Cols (a) and (b))				:			
277	Proration Adjustment				:					:				
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					
283	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance
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	Proration Factor													
301					53.78%									
302														
303														
304	Beginning Balance of Prorated items				(Line 286, Col H)				(Line 286, Col N)					
305	Ending Balance of Prorated items				(Line 298, Col H)				(Line 298, Col N)					
306	Average Balance Prorated items				(Average of Line 304 & Line 305)				(Average of Line 304 & Line 305)					
307	Non-prorated Average Balance				(WP_B-2, Average of Line 85, Cols (a) and (b))				(WP_B-2, Average of Line 85, Cols (a) and (b))					
308	Proration Adjustment													
309														
310														
311	WP_B-Inputs - Adjustments to ADIT													
312	Electric Intangible - Smart Grid City													
313	Days in Period				Averaging with Proration - Projected				Averaging Preserving Projected Proration - True-up					

314	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>
	<u>Mont h</u>	<u>Days in the Mont h</u>	<u>Numb er of Days Prorat ed</u>	<u>Total Days in Futur e Portio n of Test Perio d</u>	<u>Proration Amount (C / D)</u>	<u>Projected Monthly Activity</u>	<u>Prorated Projected Monthly Activity (E x F)</u>	<u>Prorated Projected Balance (Cumulative Sum of G)</u>	<u>Actual Monthly Activity</u>	<u>Differenc e between projected and actual activity</u>	<u>Partially prorate actual activity above Monthly projection</u>	<u>Partially prorate actual activity below Monthly projection but increases ADIT</u>	<u>Partially prorate actual activity below Monthly projection and is a reduction to ADIT</u>	<u>Partially prorated actual balance</u>
315														
316	<u>December 31st Balance -</u>													
317	<u>Prorated Items</u>													
	<u>Janua ry</u>	<u>31</u>	<u>336</u>	<u>366</u>	<u>91.80%</u>	-	-	-	-	-	-	-	-	-
318	<u>Febru ary</u>	<u>29</u>	<u>307</u>	<u>366</u>	<u>83.88%</u>	-	-	-	-	-	-	-	-	-
319	<u>Marc h</u>	<u>31</u>	<u>276</u>	<u>366</u>	<u>75.41%</u>	-	-	-	-	-	-	-	-	-
320	<u>April</u>	<u>30</u>	<u>246</u>	<u>366</u>	<u>67.21%</u>	-	-	-	-	-	-	-	-	-
321	<u>May</u>	<u>31</u>	<u>215</u>	<u>366</u>	<u>58.74%</u>	-	-	-	-	-	-	-	-	-
322	<u>June</u>	<u>30</u>	<u>185</u>	<u>366</u>	<u>50.55%</u>	-	-	-	-	-	-	-	-	-
323	<u>July</u>	<u>31</u>	<u>154</u>	<u>366</u>	<u>42.08%</u>	-	-	-	-	-	-	-	-	-
324	<u>Augu st</u>	<u>31</u>	<u>123</u>	<u>366</u>	<u>33.61%</u>	-	-	-	-	-	-	-	-	-
325	<u>Septe mber</u>	<u>30</u>	<u>93</u>	<u>366</u>	<u>25.41%</u>	-	-	-	-	-	-	-	-	-
326	<u>Octob er</u>	<u>31</u>	<u>62</u>	<u>366</u>	<u>16.94%</u>	-	-	-	-	-	-	-	-	-
327	<u>Nove mber</u>	<u>30</u>	<u>32</u>	<u>366</u>	<u>8.74%</u>	-	-	-	-	-	-	-	-	-
328	<u>Dece mber</u>	<u>31</u>	<u>1</u>	<u>366</u>	<u>0.27%</u>	-	-	-	-	-	-	-	-	-
329	-	<u>Total</u>	<u>2,030</u>	<u>4,392</u>	-	-	-	-	-	-	-	-	-	-
330	-	<u>Total</u>	<u>2,030</u>	<u>4,392</u>	-	-	-	-	-	-	-	-	-	-
331	<u>Prorat ion Facto r</u>			<u>53.78</u> <u>%</u>										
332														
333														
334	<u>Beginning Balance of</u>				<u>(Line 317,</u>						<u>(Line 317,</u>			
335	<u>Prorated items</u>				<u>Col H)</u>			-			<u>Col N)</u>			-
336	<u>Ending Balance of</u>				<u>(Line 329,</u>			-			<u>(Line 329,</u>			-
337	<u>Prorated items</u>				<u>Col H)</u>			-			<u>Col N)</u>			-
	<u>Average Balance</u>				<u>(Average of Line 335 & Line</u>			-			<u>(Average of Line 335 &</u>			-
	<u>Prorated items</u>				<u>336).</u>			-			<u>Line 336)</u>			-

	<u>Non-prorated Average</u>								<u>(WP B-2, Average of Line , Cols (a) and (b))</u>								
338	Balance					<u>(WP B-2, Average of Line , Cols (a) and (b))</u>			-						-		
	<u>Proration</u>																
339	<u>Adjustment</u>																
340																	
341																	
	<u>WP B-Inputs - Adjustments to</u>																
342	<u>ADIT</u>																
	<u>Distribution Plant - Smart Grid</u>																
343	<u>City</u>																
344	<u>Days in Period</u>					<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration - True-up</u>								
345	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>			
	<u>Mont</u> <u>h</u>	<u>Days</u> <u>in the</u> <u>Mont</u> <u>h</u>	<u>Numb</u> <u>er of</u> <u>Days</u> <u>Prorat</u> <u>ed</u>	<u>Total</u> <u>Days</u> <u>in</u> <u>Futur</u> <u>e</u> <u>Portio</u> <u>n of</u> <u>Test</u> <u>Perio</u> <u>d</u>	<u>Proration</u> <u>Amount (C /</u> <u>D)</u>	<u>Projected</u> <u>Monthly</u> <u>Activity</u>	<u>Prorated</u> <u>Projected</u> <u>Monthly</u> <u>Activity (E x</u> <u>F)</u>	<u>Prorated</u> <u>Projected</u> <u>Balance</u> <u>(Cumulative</u> <u>Sum of G)</u>	<u>Actual</u> <u>Monthly</u> <u>Activity</u>	<u>Differenc</u> <u>e</u> <u>between</u> <u>projected</u> <u>and</u> <u>actual</u> <u>activity</u>	<u>Partially</u> <u>prorate</u> <u>actual</u> <u>activity</u> <u>above</u> <u>Monthly</u> <u>projection</u>	<u>Partially</u> <u>prorate actual</u> <u>activity below</u> <u>Monthly</u> <u>projection but</u> <u>increases</u> <u>ADIT</u>	<u>Partially</u> <u>prorate actual</u> <u>activity below</u> <u>Monthly</u> <u>projection and</u> <u>is a reduction</u> <u>to ADIT</u>	<u>Partially</u> <u>prorated</u> <u>actual</u> <u>balance</u>			
346																	
347	<u>December 31st Balance -</u>																
348	<u>Prorated Items</u>																
	<u>Janua</u>																
349	<u>ry</u>	<u>31</u>	<u>336</u>	<u>366</u>	<u>91.80%</u>	-	-	-	-	-	-	-	-	-	-		
350	<u>Febru</u>	<u>29</u>	<u>307</u>	<u>366</u>	<u>83.88%</u>	-	-	-	-	-	-	-	-	-	-		
351	<u>ary</u>	<u>31</u>	<u>276</u>	<u>366</u>	<u>75.41%</u>	-	-	-	-	-	-	-	-	-	-		
352	<u>Marc</u>																
353	<u>h</u>	<u>31</u>	<u>246</u>	<u>366</u>	<u>67.21%</u>	-	-	-	-	-	-	-	-	-	-		
354	<u>April</u>	<u>30</u>	<u>246</u>	<u>366</u>	<u>67.21%</u>	-	-	-	-	-	-	-	-	-	-		
355	<u>May</u>	<u>31</u>	<u>215</u>	<u>366</u>	<u>58.74%</u>	-	-	-	-	-	-	-	-	-	-		
356	<u>June</u>	<u>30</u>	<u>185</u>	<u>366</u>	<u>50.55%</u>	-	-	-	-	-	-	-	-	-	-		
357	<u>July</u>	<u>31</u>	<u>154</u>	<u>366</u>	<u>42.08%</u>	-	-	-	-	-	-	-	-	-	-		
358	<u>Augu</u>	<u>31</u>	<u>123</u>	<u>366</u>	<u>33.61%</u>	-	-	-	-	-	-	-	-	-	-		
359	<u>st</u>																
360	<u>Septe</u>	<u>30</u>	<u>93</u>	<u>366</u>	<u>25.41%</u>	-	-	-	-	-	-	-	-	-	-		
361	<u>mber</u>	<u>31</u>	<u>62</u>	<u>366</u>	<u>16.94%</u>	-	-	-	-	-	-	-	-	-	-		
362	<u>Octob</u>																
363	<u>er</u>	<u>31</u>	<u>32</u>	<u>366</u>	<u>8.74%</u>	-	-	-	-	-	-	-	-	-	-		
364	<u>Nove</u>																
365	<u>mber</u>	<u>30</u>	<u>1</u>	<u>366</u>	<u>0.27%</u>	-	-	-	-	-	-	-	-	-	-		
366	<u>Dece</u>																
367	<u>mber</u>	<u>31</u>	<u>1</u>	<u>366</u>	<u>0.27%</u>	-	-	-	-	-	-	-	-	-	-		
368	<u>Total</u>	<u>2,030</u>	<u>4,392</u>	<u>-</u>	<u>-</u>	-	-	-	-	-	-	-	-	-	-		
369	<u>Prorat</u>	<u>53.78</u>															

[illegible]

	<u>mber</u>	<u>30</u>	<u>93</u>	<u>366</u>		:	:		:	:	:	:	:	:
	<u>Octob</u>													
389	<u>er</u>	<u>31</u>	<u>62</u>	<u>366</u>	<u>16.94%</u>	-	:	:	-	:	:	:	:	:
	<u>Nove</u>													
390	<u>mber</u>	<u>30</u>	<u>32</u>	<u>366</u>	<u>8.74%</u>	-	:	:	-	:	:	:	:	:
	<u>Dece</u>													
391	<u>mber</u>	<u>31</u>	<u>1</u>	<u>366</u>	<u>0.27%</u>	-	:	:	-	:	:	:	:	:
392	-	<u>Total</u>	<u>2,030</u>	<u>4,392</u>	-	:	:	-	:	:	:	:	:	-
393														
	<u>Prorat</u>													
	<u>ion</u>			<u>53.78</u>										
394	<u>Facto</u>			<u>%</u>										
395	<u>r</u>													
396														
	<u>Beginning Balance of</u>				<u>(Line 379,</u>						<u>(Line 379,</u>			
397	<u>Prorated items</u>				<u>Col H)</u>	:					<u>Col N)</u>	:		
	<u>Ending Balance of</u>				<u>(Line 391,</u>						<u>(Line 391,</u>			
398	<u>Prorated items</u>				<u>Col H)</u>	-					<u>Col N)</u>	-		
	<u>Average Balance</u>				<u>(Average of Line 397 & Line</u>						<u>(Average of Line 397 &</u>			
399	<u>Prorated items</u>				<u>398)</u>	:					<u>Line 398)</u>	:		
	<u>Non-prorated Average</u>										<u>(WP B-2, Average of Line</u>			
400	<u>Balance</u>				<u>(WP B-2, Average of Line , Cols (a) and (b))</u>	-					<u>, Cols (a) and (b))</u>	-		
	<u>Proration</u>													
401	<u>Adjustment</u>					:						:		
402														
403														
	<u>WP B-Inputs - Adjustments to</u>													
404	<u>ADIT</u>													
	<u>Common Intangible - FERC</u>													
405	<u>302</u>													
406	<u>Days in Period</u>					<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration - True-up</u>					
407	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>
	<u>Month</u>	<u>Days</u>	<u>Numbr</u>	<u>Total</u>	<u>Proration</u>	<u>Projected</u>	<u>Prorated</u>	<u>Projected</u>	<u>Actual</u>	<u>Differenc</u>	<u>Partially</u>	<u>Partially</u>	<u>Partially</u>	<u>Partially</u>
	<u>h</u>	<u>in the</u>	<u>of Days</u>	<u>Days</u>	<u>Amount (C /</u>	<u>Monthly</u>	<u>Projected</u>	<u>Balance</u>	<u>Monthly</u>	<u>e between</u>	<u>prorate</u>	<u>prorate actual</u>	<u>prorate actual</u>	<u>prorated</u>
		<u>Month</u>	<u>Prorat</u>	<u>in Futur</u>	<u>D)</u>	<u>Activity</u>	<u>Monthly</u>	<u>(Cumulative</u>	<u>Activity</u>	<u>and</u>	<u>actual</u>	<u>activity below</u>	<u>activity below</u>	<u>actual</u>
		<u>h</u>	<u>ed</u>	<u>e Portio</u>			<u>Activity (E x</u>	<u>Sum of G)</u>		<u>actual</u>	<u>above</u>	<u>Monthly</u>	<u>Monthly</u>	<u>balance</u>
				<u>n of Test</u>			<u>F)</u>			<u>activity</u>	<u>Monthly</u>	<u>projection but</u>	<u>projection and</u>	
				<u>Period</u>							<u>projection</u>	<u>increases</u>	<u>is a reduction</u>	
				<u>d</u>							<u>ADIT</u>	<u>ADIT</u>	<u>to ADIT</u>	
408														
409														
	<u>December 31st Balance -</u>													
410	<u>Prorated Items</u>													
	<u>Janua</u>													
411	<u>ry</u>	<u>31</u>	<u>336</u>	<u>366</u>	<u>91.80%</u>	-	:	:	-	:	:	:	:	:
	<u>Febru</u>													
412	<u>ary</u>	<u>29</u>	<u>307</u>	<u>366</u>	<u>83.88%</u>	-	:	:	-	:	:	:	:	:
413	<u>Marc</u>				<u>75.41%</u>	-	:	:	-	:	:	:	:	:

	h	31	276	366		-	-	-	-	-	-	-	-	-
414	April	30	246	366	67.21%	-	-	-	-	-	-	-	-	-
415	May	31	215	366	58.74%	-	-	-	-	-	-	-	-	-
416	June	30	185	366	50.55%	-	-	-	-	-	-	-	-	-
417	July	31	154	366	42.08%	-	-	-	-	-	-	-	-	-
418	August	31	123	366	33.61%	-	-	-	-	-	-	-	-	-
419	September	30	93	366	25.41%	-	-	-	-	-	-	-	-	-
420	October	31	62	366	16.94%	-	-	-	-	-	-	-	-	-
421	November	30	32	366	8.74%	-	-	-	-	-	-	-	-	-
422	December	31	1	366	0.27%	-	-	-	-	-	-	-	-	-
423	-	Total	2,030	4,392	-	-	-	-	-	-	-	-	-	-
424	Proration Factor		53.78%											
425														
426														
427	Beginning Balance of Prorated items				(Line 410, Col H)					(Line 410, Col N)				
428	Ending Balance of Prorated items				(Line 422, Col H)					(Line 422, Col N)				
429	Average Balance of Prorated items				(Average of Line 428 & Line 429)					(Average of Line 428 & Line 429)				
430	Non-prorated Average Balance				(WP B-2, Average of Line , Cols (a) and (b))					(WP B-2, Average of Line , Cols (a) and (b))				
431	Proration Adjustment													
432														
433														
434														
435	WP B-Inputs - Adjustments to ADIT													
436	Common Intangible - CRS													
437	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
438	A	B	C	D	E	F	G	H	I	J	K	L	M	N
439	Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

[illegible]

WP_B-Inputs - Adjustments to

ADIT

Common Intangible - OMS

<u>Days in Period</u>					<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration - True-up</u>					
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>
<u>Month</u>	<u>Days in the Month</u>	<u>Number of Days Prorated</u>	<u>Total Days in Future Portion of Test Period</u>	<u>Proration Amount (C / D)</u>	<u>Projected Monthly Activity</u>	<u>Prorated Projected Monthly Activity (E x F)</u>	<u>Prorated Projected Balance (Cumulative Sum of G)</u>	<u>Actual Monthly Activity</u>	<u>Difference between projected and actual activity</u>	<u>Partially prorate actual activity above Monthly projection</u>	<u>Partially prorate actual activity below Monthly projection but increases ADIT</u>	<u>Partially prorate actual activity below Monthly projection and is a reduction to ADIT</u>	<u>Partially prorate actual balance</u>
<u>December 31st Balance - Prorated Items</u>													
<u>January</u>	<u>31</u>	<u>336</u>	<u>366</u>	<u>91.80%</u>	-	:	:	-	:	:	:	:	:
<u>February</u>	<u>29</u>	<u>307</u>	<u>366</u>	<u>83.88%</u>	-	:	:	-	:	:	:	:	:
<u>March</u>	<u>31</u>	<u>276</u>	<u>366</u>	<u>75.41%</u>	-	:	:	-	:	:	:	:	:
<u>April</u>	<u>30</u>	<u>246</u>	<u>366</u>	<u>67.21%</u>	-	:	:	-	:	:	:	:	:
<u>May</u>	<u>31</u>	<u>215</u>	<u>366</u>	<u>58.74%</u>	-	:	:	-	:	:	:	:	:
<u>June</u>	<u>30</u>	<u>185</u>	<u>366</u>	<u>50.55%</u>	-	:	:	-	:	:	:	:	:
<u>July</u>	<u>31</u>	<u>154</u>	<u>366</u>	<u>42.08%</u>	-	:	:	-	:	:	:	:	:
<u>August</u>	<u>31</u>	<u>123</u>	<u>366</u>	<u>33.61%</u>	-	:	:	-	:	:	:	:	:
<u>September</u>	<u>30</u>	<u>93</u>	<u>366</u>	<u>25.41%</u>	-	:	:	-	:	:	:	:	:
<u>October</u>	<u>31</u>	<u>62</u>	<u>366</u>	<u>16.94%</u>	-	:	:	-	:	:	:	:	:
<u>November</u>	<u>30</u>	<u>32</u>	<u>366</u>	<u>8.74%</u>	-	:	:	-	:	:	:	:	:
<u>December</u>	<u>31</u>	<u>1</u>	<u>366</u>	<u>0.27%</u>	-	:	:	-	:	:	:	:	:
-	<u>Total</u>	<u>2,030</u>	<u>4,392</u>	-	:	:	-	:	:	:	:	:	-
<u>Proration Factor</u>													
			<u>53.78%</u>										
<u>Beginning Balance of Prorated items</u>													
				<u>(Line 472, Col H)</u>						<u>(Line 472, Col N)</u>			

491	Ending Balance of Prorated items	(Line 484, Col H)	-	(Line 484, Col N)	-
492	Average Balance Prorated items	(Average of Line 490 & Line 491)	-	(Average of Line 490 & Line 491)	-
493	Non-prorated Average Balance	(WP B-2, Average of Line , Cols (a) and (b))	-	(WP B-2, Average of Line , Cols (a) and (b))	-
494	Proration Adjustment		-		-
495					
496					
497	WP B-Inputs - Adjustments to ADIT				
498	Common General - Smart Grid City				
499					
500					
501					
502					
503					
504					
505					
506					
507					
508					
509					
510					
511					
512					
513					
514					
515					

<u>516</u>	-	<u>Total</u>	<u>2,030</u>	<u>4,392</u>	-	=	=	-	=	=	=	=	=	=	-
<u>517</u>		<u>Prorat</u>													
		<u>ion</u>		<u>53.78</u>											
		<u>Facto</u>		<u>%</u>											
<u>518</u>		<u>r</u>													
<u>519</u>															
<u>520</u>		<u>Beginning Balance of</u>			<u>(Line 503,</u>						<u>(Line 503,</u>				
<u>521</u>		<u>Prorated items</u>			<u>Col H)</u>	=					<u>Col N)</u>	=			
		<u>Ending Balance of</u>			<u>(Line 515,</u>						<u>(Line 515,</u>				
<u>522</u>		<u>Prorated items</u>			<u>Col H)</u>	=					<u>Col N)</u>	=			
		<u>Average Balance</u>			<u>(Average of Line 521 & Line</u>						<u>(Average of Line 521 &</u>				
<u>523</u>		<u>Prorated items</u>			<u>522)</u>	=					<u>Line 522)</u>	=			
		<u>Non-prorated Average</u>									<u>(WP B-2, Average of Line</u>				
<u>524</u>		<u>Balance</u>			<u>(WP B-2, Average of Line , Cols (a) and (b))</u>	=					<u>, Cols (a) and (b))</u>	=			
		<u>Proration</u>													
<u>525</u>		<u>Adjustment</u>				=						=			

Southwestern Public Service Company
Worksheet D Average Rate Base
Inputs for Average Rate Base Calculations

Worksheet D
Table 19

Line	(a)	Year = 20yy						(h)(e)	Year = 20yy					
		(b)	(c)	(d)	(e)	(f)	(g)(d)		(i)(l)	(j)(g)	(k)	(l)	(m)	(n)(h)
No.		Projected Beg of Year Balance	Projected End of Year Balance	ADIT Annual Change	ADIT Proration Factor (1)	ADIT Proration Adj. (2,4) (d*e)/2	Projected Avg. Balance-with ADIT Prorate (3) (b+c)/2-f	References for Actual Data	Actual Beg of Year Balance	Actual End of Year Balance	Difference in-Actual vs. Proj. Beg-of-Year Balance (i-b)	Difference-in Actual vs. Proj. End-of-Year Balance (j-e)	Average of Difference ADIT Balance (4) (k+l)/2	Actual Avg. Balance-with ADIT Prorate (3) (g+m)/(f+g)/2
1	Deferred Taxes - Account 281													
2							0							0
3							0							0
4							0							0
5							0							0
6							0							0
7							0							0
8	Total Account 281	0	0	0	0	0	0	FF1, p273 (acct not currently used)	0	0	0	0	0	0
9														
10	Deferred Taxes - Account 282													
11														
12							0							0
13							0							0
14							0							0
15							0							0
16							0							0
17							0							0
18							0							0
19							0							0
20							0							0
21							0							0
22							0							0
23	Total Account 282	0	0	0	0	0	0	FF1, p 275, ln 2, col k	0	0	0	0	0	0

24

25 Deferred Taxes - Account 283

26		0		0
27		0		0
28		0		0
29		0		0
30		0		0
31		0		0
32		0		0
33		0		0
34		0		0
35		0		0

Total Account

36	283	0	0	0	0	0	FF1, p 277, ln 9, col k	0	0	0	0	0	0
----	-----	---	---	---	---	---	-------------------------	---	---	---	---	---	---

37

38 Deferred Taxes - Account 190

39		0		0
40		0		0
41		0		0
42		0		0
43		0		0
44		0		0
45		0		0
46		0		0
47		0		0
48		0		0
49		0		0
50		0		0
51		0		0
52		0		0
53		0		0
54		0		0
55		0		0
56		0		0
57		0		0
58		0		0

59					0					0
60					0					0
61					0					0
62					0					0
63					0					0
64					0					0
65					0					0
66					0					0
67	Total Account					0	FF1, p 234, ln 8, col c			0
68	190	0	0	0	0	0		0	0	0
69	Total Deferred Taxes					0				0
70										
71	<u>Unamortized Balance of Abandoned Incentive Plant</u>									
72	(See Formula Template Note E found on pages 6 and 11.)									
73					0					0
74					0					0
75	Total Abandoned Incentive Plant	0	0	0	0	0	Company Records	0	0	0
76										
77	<u>Unamortized Balance of Extraordinary Property Loss</u>									
78	(Note E)									
79	(See Formula Template Note E found on pages 6 and 11.)									
80					0					0
81					0					0
82	Total Extraordinary Property Loss	0	0	0	0	0	Company Records	0	0	0
83										
84	Land Held for Future Use					0	FF1, p 214			0

Note: 1. ADIT proration factor is derived on WsD-2 ADIT Proration Factor.
 2. Proration Adjustment is calculated as (Annual Change*Proration Factor)/2.
 3. Average BOY/EOY balance is reduced by the ADIT proration adjustment in compliance with IRS regulation Section 1.167(i)-1(h)(6).
 4. Proration is applied to plant related items impacted by Internal Revenue Service rules governing tax normalizing

~~Southwestern Public Service Company
 Accumulated Deferred Income Taxes Proration Factor~~

~~WsD.2 ADIT Proration Factor
 Table 21A~~

Line No.	Month	Days in the Month	(A)	(B)
			Days to Prorate	Calendar Days in Future Test Period
1	January			
2	February			
3	March			
4	April			
5	May			
6	June			
7	July			
8	August			
9	September			
10	October			
11	November			
12	December			
13	Total			
14				
15	ADIT Proration Factor (1-(A/B))			0.00%
16				

Note: ADIT proration factor will only change with the leap year where the number of days in the month of February change.

Southwestern Public Service Company					WsD.2 ADIT Proration Factor									
Accumulated Deferred Income Taxes Proration Factor					Table 21A									
Rate Year=														
Line No.														
1	Account 282 – Liberalized Depreciation-Transmission													
2	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up					
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance
5	December 31 st balance Prorated Items													
6	January													
7	February													
8	March													
9	April													
10	May													
11	June													
12	July													
13	August													
14	September													
15	October													
16	November													
17	December													
18	Total													
19														
20														
21	Proration Factor													
22														
23														
24	Beginning Balance of Prorated items					(Line 6, & Col H)				(Line 6, & Col N)				
25	Ending Balance of Prorated items					(Line 18, & Col H)				(Line 18, & Col N)				
26	Average Balance Prorated items					(Average of Line 24 & Line 25)				(Average of Line 24 & 25)				
27	Non-prorated Average Balance					From WsD Avg Rate Base				From WsD Avg Rate Base				
28	Proration Adjustment													

Southwestern Public Service Company					WsD.2 ADIT Proration Factor									
Accumulated Deferred Income Taxes Proration Factor					Table 21A									
Rate Year=														
Line No.														
1	Account 282 – Liberalized Depreciation-General and Intangible													
2	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up					
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance
5	December 31 st balance Prorated Items													
6	January													
7	February													
8	March													
9	April													
10	May													
11	June													
12	July													
13	August													
14	September													
15	October													
16	November													
17	December													
18	Total													
19														
20														
21	Proration Factor													
22														
23														
24	Beginning Balance of Prorated items				(Line 36, & Col H)				(Line 36, & Col N)					
25	Ending Balance of Prorated items				(Line 48, & Col H)				(Line 48, & Col N)					
26	Average Balance Prorated items				(Average of Line 54 & Line 55)				(Average of Line 54 & 55)					
27	Non-prorated Average Balance				From WsD Avg Rate Base				From WsD Avg Rate Base					
28	Proration Adjustment													

Southwestern Public Service Company					WsD.2 ADIT Proration Factor									
Accumulated Deferred Income Taxes Proration Factor					Table 21A									
Rate Year=														
Line No.														
1	Account 283 – Liberalized Depreciation-Software													
2	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up					
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance
5	December 31 st balance Prorated Items													
6	January													
7	February													
8	March													
9	April													
10	May													
11	June													
12	July													
13	August													
14	September													
15	October													
16	November													
17	December													
18	Total													
19														
20														
21	Proration Factor													
22														
23														
24	Beginning Balance of Prorated items				(Line 66, & Col H)				(Line 66, & Col N)					
25	Ending Balance of Prorated items				(Line 78, & Col H)				(Line 78, & Col N)					
26	Average Balance Prorated items				(Average of Line 84 & Line 85)				(Average of Line 84 & 85)					
27	Non-prorated Average Balance				From WsD Avg Rate Base				From WsD Avg Rate Base					
28	Proration Adjustment													

Southwestern Public Service Company Accumulated Deferred Income Taxes Proration Factor					WsD.2 ADIT Proration Factor Table 21A										
Line No.	Rate Year=														
1	Account 190 – Basis Difference-Transmission														
2	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up						
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance	
5	December 31 st balance Prorated Items														
6	January														
7	February														
8	March														
9	April														
10	May														
11	June														
12	July														
13	August														
14	September														
15	October														
16	November														
17	December														
18	Total														
19															
20															
21	Proration Factor														
22															
23															
24	Beginning Balance of Prorated items				(Line 96, & Col H)				(Line 96, & Col N)						
25	Ending Balance of Prorated items				(Line 108, & Col H)				(Line 108, & Col N)						
26	Average Balance Prorated items				(Average of Line 114 & Line 115)				(Average of Line 114 & 115)						
27	Non-prorated Average Balance				From WsD Avg Rate Base				From WsD Avg Rate Base						
28	Proration Adjustment														

Southwestern Public Service Company					WsD.2 ADIT Proration Factor									
Accumulated Deferred Income Taxes Proration Factor					Table 21A									
Rate Year=														
Line No.														
1	Account 190 – Basis Difference-General and Intangible													
2	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up					
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance
5														
6	December 31 st balance Prorated Items													
7	January													
8	February													
9	March													
10	April													
11	May													
12	June													
13	July													
14	August													
15	September													
16	October													
17	November													
18	December													
19	Total													
20														
21	Proration Factor													
22														
23														
24	Beginning Balance of Prorated items				(Line 126, & Col H)				(Line 126, & Col N)					
25	Ending Balance of Prorated items				(Line 138, & Col H)				(Line 138, & Col N)					
26	Average Balance Prorated items				(Average of Line 144 & Line 145)				(Average of Line 144 & 145)					
27	Non-prorated Average Balance				From WsD Avg Rate Base				From WsD Avg Rate Base					
28	Proration Adjustment													

Southwestern Public Service Company					WsD.2 ADIT Proration Factor									
Accumulated Deferred Income Taxes Proration Factor					Table 21A									
Rate Year=														
Line No.														
1	Account 190 – Basis Difference-CIAC Transmission													
2	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up					
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance
5	December 31 st balance Prorated Items													
6	January													
7	February													
8	March													
9	April													
10	May													
11	June													
12	July													
13	August													
14	September													
15	October													
16	November													
17	December													
18	Total													
19														
20														
21	Proration Factor													
22														
23														
24	Beginning Balance of Prorated items				(Line 156, & Col H)				(Line 156, & Col N)					
25	Ending Balance of Prorated items				(Line 168, & Col H)				(Line 168, & Col N)					
26	Average Balance Prorated items				(Average of Line 174 & Line 175)				(Average of Line 174 & 175)					
27	Non-prorated Average Balance				From WsD Avg Rate Base				From WsD Avg Rate Base					
28	Proration Adjustment													

Southwestern Public Service Company Accumulated Deferred Income Taxes Proration Factor					WsD.2 ADIT Proration Factor Table 21A										
Line No.	Rate Year=														
1	Account 190 – Basis Difference-CIAC General														
2	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up						
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance	
5	December 31 st balance Prorated Items														
6	January														
7	February														
8	March														
9	April														
10	May														
11	June														
12	July														
13	August														
14	September														
15	October														
16	November														
17	December														
18	Total														
19															
20															
21	Proration Factor														
22															
23															
24	Beginning Balance of Prorated items				(Line 186, & Col H)				(Line 186, & Col N)						
25	Ending Balance of Prorated items				(Line 198, & Col H)				(Line 198, & Col N)						
26	Average Balance Prorated items				(Average of Line 204 & Line 205)				(Average of Line 204 & 205)						
27	Non-prorated Average Balance				From WsD Avg Rate Base				From WsD Avg Rate Base						
28	Proration Adjustment														

Southwestern Public Service Company					WsD.2 ADIT Proration Factor									
Accumulated Deferred Income Taxes Proration Factor					Table 21A									
Rate Year=														
Line No.														
1	Account 190 – Federal Only NOL-Transmission													
2	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up					
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance
5														
6	December 31 st balance Prorated Items													
7	January													
8	February													
9	March													
10	April													
11	May													
12	June													
13	July													
14	August													
15	September													
16	October													
17	November													
18	December													
19	Total													
20														
21	Proration Factor													
22														
23														
24	Beginning Balance of Prorated items				(Line 217, & Col H)				(Line 217, & Col N)					
25	Ending Balance of Prorated items				(Line 229, & Col H)				(Line 229, & Col N)					
26	Average Balance Prorated items				(Average of Line 235 & Line 236)				(Average of Line 235 & 236)					
27	Non-prorated Average Balance				From WsD Avg Rate Base				From WsD Avg Rate Base					
28	Proration Adjustment													

Southwestern Public Service Company					WsD.2 ADIT Proration Factor									
Accumulated Deferred Income Taxes Proration Factor					Table 21A									
Rate Year=														
Line No.														
1	Account 190 – Federal Only NOL-General													
2	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up					
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance
5	December 31 st balance Prorated Items													
6	January													
7	February													
8	March													
9	April													
10	May													
11	June													
12	July													
13	August													
14	September													
15	October													
16	November													
17	December													
18	Total													
19														
20														
21	Proration Factor													
22														
23														
24	Beginning Balance of Prorated items				(Line 247, & Col H)				(Line 247, & Col N)					
25	Ending Balance of Prorated items				(Line 259, & Col H)				(Line 259, & Col N)					
26	Average Balance Prorated items				(Average of Line 265 & Line 266)				(Average of Line 265 & 266)					
27	Non-prorated Average Balance				From WsD Avg Rate Base				From WsD Avg Rate Base					
28	Proration Adjustment													

Note: 1. Proration is applied to plant related items impacted by Internal Revenue Service rules governing tax normalization.

Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

Worksheet E
Table 22

ADIT Account 281 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			Retail, Production	100%			Total Included	
		Avg Balance	& Other	Transmission	Plant	Labor	in Ratebase	
Acc. No.	Identification	from WsD	Related	Related	Related	Related	(E)+(F)+(G)	Description
281		-						
281		-						
281		-						
281		-						
281		-						
Subtotal - Form 1, p273 Projected		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total		-	-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 282 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			Retail, Production	100%			Total Included	
		Avg Balance	& Other	Transmission	Plant	Labor	in Ratebase	
Acc. No.	Identification	from WsD	Related	Related	Related	Related	(E)+(F)+(G)	Description
282		-						
282		-						
282		-						
282		-						
282		-						
282		-						
282		-						
Subtotal - Form 1, p275 Projected		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								

Proration Adjustment – Transmission (from WsD.2)							
Proration Adjustment – General & Intangible (from WsD.2)							
Total							
	-	-	-	-	-	-	
Transmission Allocator [GP or W/S]		0.0000%	100.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0	

ADIT Account 283 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			Retail, Production	100%			Total Included	
		Avg Balance	& Other	Transmission	Plant	Labor	in Ratebase	
<u>Acc. No.</u>	<u>Identification</u>	<u>from WsD</u>	<u>Related</u>	<u>Related</u>	<u>Related</u>	<u>Related</u>	<u>(E)+(F)+(G)</u>	<u>Description</u>
283								
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
Subtotal - Form 1, p277 Projected		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment – Software (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

[illegible]

Subtotal - Form 1, p234 Projected	-	-	-	-	-	-	-	-
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total	-	-	-	-	-	-	-	-
Transmission Allocator [GP or W/S]		0.0000%	100.0000%	0.0000%	0.0000%			
Total		0	0	0	0		0	

Unamortized Balance of Abandoned Incentive Plant Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)
		Average		Unamortized
		Unamortized	Current Year	Balance
		Balance	Amortization	End of
Acc. No.	Identification	from WsD	Expense	Current Year
		-		-
		-		-
Total		-	-	-

Unamortized Balance of Extraordinary Property Loss Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)
		Average		Unamortized
		Unamortized	Current Year	Balance
		Balance	Amortization	End of
Acc. No.	Identification	from WsD	Expense	Current Year
		-		-
		-		-
Total		-	-	-

Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

Worksheet E
Table 24

ADIT Account 281 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D) 100%Retail, Production Non- Transmission& Other	(E) 100%	(F)	(G)	(H) Total Included	(I)
Acc. No.	Identification	Avg Balance from WsD	Related	Transmission Related	Plant Related	Labor Related	in Ratebase (E)+(F)+(G)	Description
281		-						
281		-						
281		-						
	Subtotal - Form 1, p273	-	-	-	-	-		
	Less FASB 109 Above if not separately removed							
	Less FASB 106 Above if not separately removed							
	Total	-	-	-	-	-		
	Transmission Allocator [GP or W/S]		0.0000%	100.0000%	0.0000%	0.0000%		
	Total		0	0	0	0	0	

ADIT Account 282 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D) 100%Retail, Production Non- Transmission& Other	(E) 100%	(F)	(G)	(H) Total Included	(I)
Acc. No.	Identification	Avg Balance from WsD	Related	Transmission Related	Plant Related	Labor Related	in Ratebase (E)+(F)+(G)	Description
282		-						
282		-						
282		-						
282		-						
282		-						
	Subtotal - Form 1, p275	-	-	-	-	-		
	Less FASB 109 Above if not separately removed							
	Less FASB 106 Above if not separately removed							
	Proration Adjustment - Transmission (from WsD.2)							
	Proration Adjustment - General & Intangible (from WsD.2)							

Total	-	-	-	-	-	-	-
Transmission Allocator [GP or W/S]		0.0000%	100.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0	

ADIT Account 283 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			100%Retail, Production Non- Transmission& Other	100%	0	0	Total Included	
Acc. No.	Identification	Avg Balance from WsD	Related	Transmission Related	Plant Related	Labor Related	in Ratebase (E)+(F)+(G)	Description
283		-						
283		-						
283		-						
283		-						
	Subtotal - Form 1, p277	-	-	-	-	-		
	Less FASB 109 Above if not separately removed							
	Less FASB 106 Above if not separately removed							
	Proration Adjustment – Software (from WsD.2)							
	Total	-	-	-	-	-		
	Transmission Allocator [GP or W/S]		0.0000%	100.0000%	0.0000%	0.0000%		
	Total		0	0	0	0	0	

ADIT Account 190 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			100%Retail, Production Non- Transmission& Other	100%			Total Included	
Acc. No.	Identification	Avg Balance from WsD	Related	Transmission Related	Plant Related	Labor Related	in Ratebase (E)+(F)+(G)	Description
190		-						
190		-						
190		-						
190		-						
190		-						
	Subtotal - Form 1, p234	-	-	-	-	-		
	Less FASB 109 Above if not separately removed							

Less FASB 106 Above if not separately removed							
Proration Adjustment – Transmission (from WsD.2)							
Proration Adjustment – General & Intangible (from WsD.2)							
Proration Adjustment – Transmission NOL (from WsD.2)							
Proration Adjustment – General NOL (from WsD.2)							
Total	-	-	-	-	-	-	-
Transmission Allocator [GP or W/S]		0.0000%	100.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0	

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

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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)	-	GP = 0.00%	-
10					
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 44	-	DA		-
43	Account No. 190	WP_B-3 Col (c) & (e), Line 81	-	DA		-
44	Regulatory Liabilities- FERC Account No. 254 (Note C)	WP_B-7 Col (e), Line 14	-	W/S	0.00%	-
45	Account No. 255	267.8.h	-	DA	100%	-
46	Account No. 107 (CWIP) (Note E)	WP_B-8 Col (a), Line 16	-	DA	100%	-
47	Net Pre-Funded AFUDC on CWIP included (Note E)	WP_B-8 Col (d), Line 16	-	DA	100%	-
48	Unamortized Balance of Abandoned Incentive Plant (Note E)	WP_B-Inputs Est. Line 143	-	DA	100%	-
49	Unamortized Balance of Extraordinary Property Loss (Note E)	WP_B-Inputs Est. Line 143	-	DA	100%	-
50	TOTAL OTHER RATE BASE ITEMS	Sum Lines 40 through 49	-			-
51						
52	LAND HELD FOR FUTURE USE (Note F)	WP_B-Inputs Est. Line 143	-	TP	0.00%	-
53						
54	WORKING CAPITAL					
55	Cash Working Capital	(Note G)	-			-
56	Materials & Supplies - Transmission	WP_B-6 Line 29	-	TP	0.00%	-
57	Materials & Supplies - Other	WP_B-6 Line 31	-	NP	0.00%	-
58	Prepayments (Account 165) Plant Related	WP_B-5 Line 8	-	NP	0.00%	-
59	Prepayments (Account 165) Labor Related	WP_B-5 Line 15	-	W/S	0.00%	-
60	Prepayments (Account 165) Transmission Related	WP_B-5 Line 19	-	TP	0.00%	-
61	Prepayments (Account 165) Other Not Allocated	WP_B-5 Line 29	-	NA	0.00%	-
62	TOTAL WORKING CAPITAL	Sum Lines 55 through 61	-			-

63				
64	RATE BASE	Line 36 plus 50 plus 52 plus 62	-	-
65				
66	Rate of Return	Line 158	0.00%	0.00%
67				
68	RETURN (Rate Base * Rate of Return)	Line 64 times Line 66	-	-

Line No.	EXPENSE, TAXES & REVENUE		Reference/Notes	Total Col. (3)	Allocator (Note O) Col. (4)	Total	
	REQUIREMENTS	CALCULATION				Transmission	Col. (5)
		Col. (1)	Col. (2)				
69	OPERATION & MAINTENANCE EXPENSE						
70	Transmission		WP_C-1 Line 31	-			
71	Less Total Account 561		WP_C-1 Line 36	-			
72	Add Back Account 561.4		WP_C-1 Line 5	-			
73	Add Back Account 561.5		WP_C-1 Line 6	-			
74	Add Back Account 561.6		WP_C-1 Line 7	-			
75	Add Back Account 561.7		WP_C-1 Line 8	-			
76	Add Back Account 561.8		WP_C-1 Line 9	-			
77	Less Total Account 565 (Note H)		WP_C-1 Line 13	-			
78	Add Back Account 565.25- System Integration Costs		WP_C-1 Line 34	-			
79	Transmission Subtotal		Sum Lines 70 through 78	-	TP 0.00%		-
80							
81	Administrative and General (Note I)		WP_C-2 Line 15	-			
82	Less: Acc. 924, Property Insurance		WP_C-2 Line 5	-			
83	Balance of A & G		Sum Lines 81 through 82	-	W/S 0.00%		-
84	Plus: Account 924, Property Insurance		Line 82	-	NP 0.00%		-
85	Account 928 - Transmission Specific		WP_C-4 Line 6	-	DA 100%		-
86	A & G Subtotal		Sum Lines 81 through 85	-			-
87							
88	TOTAL O & M EXPENSE		Line 79 plus Line 86	-			-
89							
90							
91	DEPRECIATION AND AMORTIZATION EXPENSE						
92	Transmission		WP_B-1 Line 24 Col. (d)	-	DA 100%		-
93	Plus: Pre-Funded AFUDC Amortization (Note E)		WP_B-8 Col (f), Line 18	-	DA 100%		-

94	Plus: Recovery of Abandoned Incentive Plant (Note E)	WP_B-Inputs Line 143	Est.	-	DA	100%	-
95	Plus: Recovery of Extraordinary Property Loss (Note E)	WP_B-Inputs Line 143	Est.	-	DA	100%	-
96	General	WP_B-1 Line 26	Col. (d)	-	W/S	0.00%	-
97	Intangible	WP_B-1 Line 27	Col. (d)	-	W/S	0.00%	-
98	Common Intangible	WP_B-1 Line 28	Col. (d)	-	CE	0.00%	-
99	Common General	WP_B-1 Line 29	Col. (d)	-	CE	0.00%	-
100	Acquisition Adjustment Amortization (Note F)	WP_B-4 Line 15	Col. Col. (o)	-	DA	100%	-
101	TOTAL DEPRECIATION AND AMORTIZATION	Sum Lines through 100	92	-			-
102							
103	TAXES OTHER THAN INCOME	(Note J)					
104	Labor Related	WP_D-1 Line 5		-	W/S	0.00%	-
105	Plant Related	WP_D-1 Line 9		-	NP	0.00%	-
106	Miscellaneous	WP_D-1 Line 12		-	NA	0.00%	-
107	TOTAL OTHER TAXES	Sum Lines through 106	104	-			-
108							
109	INCOME TAXES	(Note K)					
110	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			0.00%			
111	$CIT=(T/1-T) * (1-(WCLTD/R)) =$			0.00%			
112	where WCLTD=(line 153) and R= (line 156)						
113	and FIT, SIT & p are as given in Note K.						
114	$1 / (1 - T) =$ (from ln 110)			-			
115	Amortized Investment Tax Credit (enter negative)	Company Records					
116							
117	Income Tax Calculation	Line 68 times Line 111		-			-
118	ITC adjustment	Line 114 times Line 115		-	NP	0.00%	-
119	TOTAL INCOME TAXES	Sum Lines through 118	117	-			-
120							
121							
122	REVENUE CREDITS	(Note L)					
123	Account No. 454 (Rent from Transmission Facilities)	WP_E-1 Line 4		-	DA	100%	-
124	Account No. 421.1 (Gain From Disposition of Utility Plant)	WP_E-1 Line 9		-	WS	0.00%	-
125	Account No. 456.1 (Revenue from Trans. of Elect. of Others)	WP_F-1 Line 36	Col. (b)	-	DA	100%	-
126	Account No. 456.1 (Revenue from Trans. of Elect. of Others)	WP_F-1 Line 36	Col. (c)	-	DA	100%	-
127	Settlement Credit	Note P		726,905	DA	100%	-
128	Total Revenue Credits			726,905			-
129							

130 REVENUE REQUIREMENT

(726,9
05)

-

Line No.	SUPPORTING CALCULATIONS	Reference/Notes	Total Col. (3)	Allocator (Note O) Col. (4)	Total Transmission Col. (5)
131	TRANSMISSION PLANT INCLUDED IN THE ATRR	(Note M)			
132	Transmission plant	WP_B-1 Col. (a), Line 3			-
133	Transmission related Acquisition Adjustment	WP_B-4 Col. (c), Line 15			-
134	Total Transmission Plant	Sum Lines 131 through 132			-
135	Eliminate Generator Step-up facilities	WP_B-Inputs Est. Line 118			-
136	Transmission plant included in OATT Trans Rate	Sum Lines 133 through 134			-
137	Percent of Transmission Plant in the ATRR	Line 136 divided by Line 134		TP=	0.00%
138					
139	WAGES & SALARY ALLOCATOR (W/S)				
140	Production	Company Records WP_C-1 Line 31		NA 0.00%	-
141	Transmission	Col. (b)	-	TP 0.00%	-
142	Regional Market	Company Records		NA 0.00%	-
143	Distribution	Company Records		NA 0.00%	-
144	Other	Company Records		NA 0.00%	-
145	Total	Sum Lines 140 through 144	-		-
146					
147	W/S Allocator	Line 145, Col. (5) divided by Col. (3)		W/S=	0.00%
148					
149	Common to Electric Transmission Allocator	Common Plant to Electric (Common Plant Study) W/S Allocator, Line 147			0.00%
150		Line 149 times Line 150		CE=	0.00%
151					
152					
153					
154	RETURN	(Note N)	\$ % Cost Weighted		
155	Long Term Debt	WP_G-1 Col (n), Line 6	- % 0.00%		0.0000
156	Preferred Stock	WP_G-1 Col (n), Line 8	- % 0.00%		0.0000
157	Common Stock	WP_G-1 Col (n), Line 14	- % 9.72%		0.0000
158	Total	Sum Lines 155 through 157	-	ROR=	0.0000

159
 160

161 PREPAYMENTS ALLOCATION FACTOR TO
 162 ELECTRIC

20XX
 FERC
 Form
 No. 1

163

163 Total Electric Plant in Service

207, Ln.100, Col.
 (g)

164 Common PIS Allocated to Electric

356

165 Electric Plant Held for Future Use

214, Ln. 47, Col. (d)

166 Electric Construction Work in Progress

216, Ln. 43, Col. (b)

167 Common CWIP Allocated to Electric

356

168 Total Electric Plant

Sum Lines 163
 through 167

169 Total Utility Plant

110, Ln. 4, Col. (c)

170

171 Electric Plant to Total Plant Allocation Factor

Line 168 divided by
 Line 169

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. 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.

~~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 and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note k.~~

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.

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 **W/S** Allocator is found on Line 147.
- The calculation of the **CE** Allocator is found on Line 151.
- The calculation of the **TP** Allocator is found on Line 137.
- 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
- P be
- changed 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- 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)		GP= 0.00%	
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	Regulatory Liabilities- FERC Account No. 254 (Note C)	WP_B-7 Line 14	-	W/S	0.00% -
45	Account No. 255	267.8.h	-	DA	100% -
46	Account No. 107 (CWIP) (Note E)	WP_B-8 Col. (a), Line 16	-	DA	100% -
47	Net Pre-Funded AFUDC on CWIP included (Note E)	WP_B-8 Col. (d), Line 16	-	DA	100% -
48	Unamortized Balance of Abandoned Incentive Plant (Note E)	WP_B-Inputs Act. Line 142	-	DA	100% -
49	Unamortized Balance of Extraordinary Property Loss (Note E)	WP_B-Inputs Act. Line 142	-	DA	100% -
50	TOTAL OTHER RATE BASE ITEMS	Sum Lines 40 through 49	-		-
51					
52	LAND HELD FOR FUTURE USE (Note F)	WP_B-Inputs Act. Line 142	-	TP	0.00% -
53					
54	WORKING CAPITAL				
55	Cash Working Capital	(Note G)	-		-
56	Materials & Supplies - Transmission	WP_B-6 Line 29	-	TP	0.00% -
57	Materials & Supplies - Other	WP_B-6 Line 31	-	NP	0.00% -
58	Prepayments (Account 165) Plant Related	WP_B-5 Line 8	-	NP	0.00% -
59	Prepayments (Account 165) Labor Related	WP_B-5 Line 15	-	W/S	0.00% -
60	Prepayments (Account 165) Transmission Related	WP_B-5 Line 19	-	TP	0.00% -
61	Prepayments (Account 165) Other Not Allocated	WP_B-5 Line 29	-	NA	0.00% -
62	TOTAL WORKING CAPITAL	Sum Lines 55 through 61	-		-
63					

64	RATE BASE	Line 36 plus 50 plus 52 plus 62	-	-
65				
66	Rate of Return	Line 158	0.00%	0.00%
67				
68	RETURN (Rate Base * Rate of Return)	Line 64 times Line 66	-	-

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)	
69	OPERATION & MAINTENANCE EXPENSE						
70	Transmission		WP_C-1 Line 31	-			
71	Less Total Account 561		WP_C-1 Line 36	-			
72	Add Back Account 561.4		WP_C-1 Line 5	-			
73	Add Back Account 561.5		WP_C-1 Line 6	-			
74	Add Back Account 561.6		WP_C-1 Line 7	-			
75	Add Back Account 561.7		WP_C-1 Line 8	-			
76	Add Back Account 561.8		WP_C-1 Line 9	-			
77	Less Total Account 565 (Note H)		WP_C-1 Line 13	-			
78	Costs	Add Back Account 565.25- System Integration	WP_C-1 Line 34	-			
79	Transmission Subtotal		Sum Lines 70 through 78	-	TP	0.00%	-
80							
81	Administrative and General (Note I)		WP_C-2 Line 15	-			
82	Less: Acc. 924, Property Insurance		WP_C-2 Line 5	-			
83	Balance of A & G		Sum Lines 81 through 82	-	W/S	0.00%	-
84	Plus: Account 924, Property Insurance		Line 82	-	NP	0.00%	-
85	Account 928 - Transmission Specific		WP_C-4 Line 7	-	DA	100%	-
86	A & G Subtotal		Sum Lines 81 through 85	-			-
87							
88	TOTAL O & M EXPENSE		Line 79 plus Line 86	-			-
89							
90							
91	DEPRECIATION AND AMORTIZATION EXPENSE						
92	Transmission		WP_B-1 Line 24 Col. (d)	-	DA	100%	-
93	Plus: Pre-Funded AFUDC Amortization (Note E)		WP_B-8 Col (f), Line 16	-	DA	100%	-
94	Plus: Recovery of Abandoned Incentive Plant (Note E)		WP_B-Inputs Act. Line 142	-	DA	100%	-

95	Plus: Recovery of Extraordinary Property Loss (Note E)	WP_B-Inputs Act. Line 142	-	DA	100%	-
96	General	WP_B-1 Line 26 Col. (d)	-	W/S	0.00%	-
97	Intangible	WP_B-1 Line 27 Col. (d)	-	W/S	0.00%	-
98	Common Intangible	WP_B-1 Line 28 Col. (d)	-	CE	0.00%	-
99	Common General	WP_B-1 Line 29 Col. (d)	-	CE	0.00%	-
100	Acquisition Adjustment Amortization (Note F)	WP_B-4 Line 15 Col. (o)	-	DA	100%	-
101	TOTAL DEPRECIATION AND AMORTIZATION	Sum Lines 92 through 100	-			-
102						
103	TAXES OTHER THAN INCOME (Note J)					
104	Labor Related	WP_D-1 Line 5	-	W/S	0.00%	-
105	Plant Related	WP_D-1 Line 9	-	NP	0.00%	-
106	Miscellaneous	WP_D-1 Line 12	-	NA	0.00%	-
107	TOTAL OTHER TAXES	Sum Lines 104 through 106	-			-
108						
109	INCOME TAXES (Note K)					
110	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%			
111	$CIT = (T / 1 - T) * (1 - (WCLTD / R)) =$		0.00%			
112	where WCLTD=(line 153) and R= (line 156)					
113	and FIT, SIT & p are as given in Note K.					
114	$1 / (1 - T) =$ (from ln 110)		-			
115	Amortized Investment Tax Credit (enter negative)	FF1 266.8.f				
116						
117	Income Tax Calculation	Line 68 times Line 111	-			-
118	ITC adjustment	Line 114 times Line 115	-	NP	0.00%	-
119	TOTAL INCOME TAXES	Sum Lines 117 through 118	-			-
120						
121						
122	REVENUE CREDITS (Note L)					
123	Account No. 454 (Rent from Transmission Facilities)	WP_E-1 Line 4	-	DA	100%	-
124	Account No. 421.1 (Gain From Disposition of Utility Plant)	WP_E-1 Line 9	-	WS	0.00%	-
125	Account No. 456.1 (Revenue from Trans. of Elect. of Others)	WP_F-1 Line 36 Col. (b)	-	DA	100%	-
126	Account No. 456.1 (Revenue from Trans. of Elect. of Others)	WP_F-1 Line 36 Col. (c)	-	DA	100%	-
127	Settlement Credit	Note P	726,905	DA	100%	-
128	Total Revenue Credits		-			-
129						
130	REVENUE REQUIREMENT		-			-

Line No.	SUPPORTING CALCULATIONS	Reference/Notes	Total	Allocator (Note O)	Total Transmission
	Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
131	TRANSMISSION PLANT INCLUDED IN THE ATRR	(Note M)			
132	Transmission plant	WP_B-1 Col (a), Line 3			-
133	Transmission related Acquisition Adjustment	WP_B-4 Col. (c), Line 15			-
134	Total Transmission Plant	Sum Lines 131 through 132			-
135	Eliminate Generator Step-up facilities	WP_B-Inputs Act. Line 117			-
136	Transmission plant included in OATT Trans Rate	Sum Lines 133 through 134			-
137	Percent of Transmission Plant in the ATRR	Line 136 divided by Line 134		TP=	0.00%
138					
139	WAGES & SALARY ALLOCATOR (W/S)				
140	Production	FF1. 354.20.b		NA 0.00%	-
141	Transmission	WP_C-1 Line 31 Col. (b)	-	TP 0.00%	-
142	Regional Market	FF1. 354.22.b		NA 0.00%	-
143	Distribution	FF1. 354.23.b		NA 0.00%	-
144	Other	FF1. 354.24.b		NA 0.00%	-
145	Total	Sum Lines 140 through 144	-		-
146					
147	W/S Allocator	Line 145, Col. (5) divided by Col. (3)		W/S=	0.00%
148					
149	Common to Electric Transmission Allocator	FF1.356 W/S Allocator, Line 147			0.00%
150		Line 149 times Line 150		CE=	0.00%
151					
152					
153					
154	RETURN	(Note N)	\$ % Cost Weighted		
155	Long Term Debt	WP_G-1 Line 6	- 0.00 %	0.00%	0.0000
156	Preferred Stock	WP_G-1 Line 8	- 0.00 %	0.00%	0.0000
157	Common Stock	WP_G-1 Line 14	- 0.00 %	9.72%	0.0000
158	Total	Sum Lines 155 through 157	-	ROR=	0.0000
159					
160					
161	PREPAYMENTS ALLOCATION FACTOR TO ELECTRIC				

			Form No. 1
162			
163	Total Electric Plant in Service	207, Ln.100, Col. (g)	
164	Common PIS Allocated to Electric	356	
165	Electric Plant Held for Future Use	214, Ln. 47, Col. (d)	
166	Electric Construction Work in Progress	216, Ln. 43, Col. (b)	
167	Common CWIP Allocated to Electric	356	
168	Total Electric Plant	Sum Lines 163 through 167	-
169	Total Utility Plant	110, Ln. 4, Col. (c), plus Ln. 16, Col. (c)	
170			
171	Electric Plant to Total Plant Allocation Factor	Line 168 divided by Line 169	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.
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The Net Acquisition Adjustment will be the average of thirteen monthly balances.
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- | | | | |
|------------------|-------|--|--|
| Inputs Required: | FIT = | | |
| | SIT= | | (State Income Tax Rate or Composite SIT) |
| | $p =$ | | (percent of FIT deductible for state purposes) |
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- P

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

Table 8
 WP_B-2

Estimated

Line No.	Account Number	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)
<u>14</u>	Account 281 - Accelerated amortization property (4)					
<u>22</u>		-	-	-	-	-
<u>3</u>	Proration Adjustment (5)			-	-	-
<u>43</u>	Total Acct. 281 (Form No. 1 pg. 272-273, Line 17, Col. b & k)	-	-	-	-	-
<u>54</u>						
<u>65</u>	Account 282 - Other Property (4)					
<u>76</u>	Plant Related- Direct Assigned to Transmission					
<u>87</u>		-	-	-	-	-
<u>98</u>		-	-	-	-	-
<u>109</u>		-	-	-	-	-
<u>1140</u>		-	-	-	-	-
<u>1244</u>		-	-	-	-	-
<u>1342</u>		-	-	-	-	-
<u>1443</u>		-	-	-	-	-
<u>1544</u>		-	-	-	-	-
<u>1645</u>		-	-	-	-	-
<u>17</u>	Proration Adjustment (5)			-	-	-
<u>1846</u>	Total	-	-	-	-	-
<u>1947</u>						
<u>2048</u>	Plant Related- Allocated to Transmission					
<u>2149</u>		-	-	-	-	-
<u>2220</u>		-	-	-	-	-
<u>2324</u>		-	-	-	-	-
<u>2422</u>		-	-	-	-	-
<u>25</u>	Proration Adjustment (5)			-	-	-
<u>2623</u>	Total	-	-	-	-	-
<u>2724</u>	Labor Allocation Factors, ATRR Est. Line 147					0.00%
<u>2825</u>	Total Plant Related Allocated to Transmission					-

2926					
3027	FAS 109	-	-	-	-
3128	Sub-total FAS 109	-	-	-	-
3229					
3330	Total Acct. 282 (Form No. 1, pg. 274-275, ln 2 + Ln 6, col b & k)	-	-	-	-
3434					
3532	Account 283 - Other (4)				
3633	Plant Related- Direct Assigned to Production				
3734		-	-	-	-
3835		-	-	-	-
39	<u>Proration Adjustment (5)</u>			=	=
4036	Total	-	-	-	-
4137					
4238	Direct Assigned to Transmission				
4339		-	-	-	-
4440	Total				
4544					
4642	Plant Related- Allocated to Transmission				
4743		-	-	-	-
4844		-	-	-	-
4945		-	-	-	-
5046		-	-	-	-
51	<u>Proration Adjustment (5)</u>			=	=
5247	Total	-	-	-	-
5348	Labor Allocation Factors, ATRR Est. Line 147				0.00%
5449	Total Plant Related Allocated to Transmission				-
5550					
5654	Labor Related				
5752		-	-	-	-
5853		-	-	-	-
5954	Sub-total labor Related	-	-	-	-
6055	Labor Allocation Factors, ATRR Est. Line 147				0.00%
6156	Total Plant Related Allocated to Transmission				-
6257					
6358	Related to All Plant				
6459		-	-	-	-
6560		-	-	-	-
6664		-	-	-	-

			-	-	-	-
<u>67</u>	<u>Proration Adjustment (5)</u>			=		=
<u>6862</u>	Sub-total Production Related	-	-	-	-	-
<u>6963</u>	Net Plant Allocation Factor, ATRR Est. Line 36					0.00%
<u>7064</u>	Total Related to All Plant					-
<u>7165</u>						
<u>7266</u>	Retail Related					
<u>7367</u>		-	-	-	-	-
<u>7468</u>		-	-	-	-	-
<u>7569</u>		-	-	-	-	-
<u>7670</u>		-	-	-	-	-
<u>7774</u>	Sub-total Retail Related	-	-	-	-	-
<u>7872</u>						
<u>7973</u>	Other Non-Transmission Related					
<u>8074</u>		-	-	-	-	-
<u>8140</u>		-	-	-	-	-
<u>8244</u>		-	-	-	-	-
<u>8342</u>	Sub-total Other Related	-	-	-	-	-
<u>8443</u>						
<u>8544</u>	Total Acct. 283 (Form No. 1, pg. 276-277, line 9, col b & k)	-	-	-	-	-

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. Adjustment to ADIT associated with plant adjustments, see WP_B-Inputs.

Note: 3. ADIT associated with Pension expense has been eliminated because the prepaid pension asset is not included in rate base.

Note: 4. Should the FERC and Colorado depreciation rates be different, the Company will keep separate books for the two jurisdictions

Note: 5. Reference WP_ADIT Prorate

Actuals

Line No.	Account Number	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)
<u>14</u>	Account 281 - Accelerated amortization property (4)					
<u>22</u>		-	-	-	-	-
<u>3</u>	<u>Proration Adjustment (5)</u>			=		=
<u>43</u>	Total Acct. 281 (Form No. 1 pg. 272-273, Line	-		-		-

17, Col. b & k)

- -

54

65

Account 282 - Other Property (4)

76

Plant Related- Direct Assigned to Transmission

87

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

17 Proration Adjustment (5)

- -

1846

Total

- - - -

1947

2048

Plant Related- Allocated to Transmission

2119

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

25 Proration Adjustment (5)

- -

2623

Total

- - - -

2724

Labor Allocation Factors, ATRR Act. Line 147

0.00%

2825

Total Plant Related Allocated to Transmission

-

2926

3027

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

3128

Sub-total FAS 109

- - - -

3229

3330

Total Acct. 282 (Form No. 1, pg. 274-275, ln 2 +
 Ln 6, col b & k)

- - -

3434

3532

Account 283 - Other (4)

3633

Plant Related- Direct Assigned to Production

3734

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

3835

3936

<u>40</u>	<u>Proration Adjustment (5)</u>								
<u>4137</u>	Total	-	-	-	-	-	-	-	-
<u>4238</u>									
<u>4339</u>	Plant Related- Allocated to Transmission								
<u>4440</u>		-	-	-	-	-	-	-	-
<u>4541</u>		-	-	-	-	-	-	-	-
<u>4642</u>		-	-	-	-	-	-	-	-
<u>4743</u>		-	-	-	-	-	-	-	-
<u>48</u>	<u>Proration Adjustment (5)</u>								
<u>4944</u>	Total	-	-	-	-	-	-	-	-
<u>5045</u>	Labor Allocation Factors, ATRR Act. Line 147								0.00%
<u>5146</u>	Total Plant Related Allocated to Transmission								-
<u>5247</u>									
<u>5348</u>	Labor Related								
<u>5449</u>		-	-	-	-	-	-	-	-
<u>5550</u>		-	-	-	-	-	-	-	-
<u>5651</u>	Sub-total labor Related	-	-	-	-	-	-	-	-
<u>5752</u>	Labor Allocation Factors, ATRR Act. Line 147								0.00%
<u>5853</u>	Total Plant Related Allocated to Transmission								-
<u>5954</u>									
<u>6055</u>	Related to All Plant								
<u>6156</u>		-	-	-	-	-	-	-	-
<u>6257</u>		-	-	-	-	-	-	-	-
<u>6358</u>		-	-	-	-	-	-	-	-
<u>6459</u>		-	-	-	-	-	-	-	-
<u>65</u>	<u>Proration Adjustment (5)</u>								
<u>6660</u>	Sub-total Production Related	-	-	-	-	-	-	-	-
<u>6764</u>	Net Plant Allocation Factor, ATRR Act. Line 36								0.00%
<u>6862</u>	Total Related to All Plant								-
<u>6963</u>									
<u>7064</u>	Retail Related								
<u>7165</u>		-	-	-	-	-	-	-	-
<u>7266</u>		-	-	-	-	-	-	-	-
<u>7367</u>		-	-	-	-	-	-	-	-
<u>7468</u>		-	-	-	-	-	-	-	-
<u>7569</u>		-	-	-	-	-	-	-	-

	<u>7670</u>		-	-	-	-	-
	<u>7774</u>		-	-	-	-	-
	<u>7872</u>	Sub-total Retail Related	-	-	-	-	-
	<u>7973</u>						
	<u>8074</u>	Other Non-Production Related					
	<u>8175</u>		-	-	-	-	-
	<u>8276</u>		-	-	-	-	-
	<u>8377</u>		-	-	-	-	-
	<u>8478</u>		-	-	-	-	-
	<u>8579</u>		-	-	-	-	-
	<u>8680</u>		-	-	-	-	-
	<u>8784</u>	Sub-total Other Related	-	-	-	-	-
	<u>8882</u>						
	<u>8983</u>	Total Acct. 283 (Form No. 1, pg. 276-277, line 9, col b & k)	-	-	-	-	-

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. Adjustment to ADIT associated with plant adjustments, see WP_B-Inputs.

Note:

3. ADIT associated with Pension expense has been eliminated because the prepaid pension asset is not included in rate base.

Note:

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

Note:

5. Reference WP_ADIT Prorate

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)
<u>11</u>	Account 190- Accumulated Deferred Income Taxes (2)					
<u>33</u>	Production Related - Demand					
<u>44</u>		-	-	-		-
<u>55</u>	Total Production - Demand Related	-	-	-	-	-
<u>66</u>						
<u>77</u>	Production Related - Energy					
<u>88</u>		-	-	-	-	-
<u>99</u>		-	-	-	-	-
<u>1040</u>		-	-	-	-	-
<u>1144</u>	Total Production - Energy Related	-	-	-	-	-
<u>1242</u>						
<u>1343</u>	Plant Related- Direct Assigned to Transmission					
<u>1444</u>		-	-	-	-	-
<u>1545</u>		-	-	-	-	-
<u>1646</u>		-	-	-	-	-
<u>1747</u>		-	-	-	-	-
<u>1848</u>		-	-	-	-	-
<u>1949</u>		-	-	-	-	-
<u>2020</u>		-	-	-	-	-
<u>2124</u>		-	-	-	-	-
<u>2222</u>		-	-	-	-	-
<u>2323</u>		-	-	-	-	-
<u>2424</u>		-	-	-	-	-
<u>25</u>	Proration Adjustment (3)			-		-
<u>2625</u>	Total Plant Related- Direct Assigned to Transmission	-	-	-	-	-
<u>2726</u>						
<u>2827</u>	Plant Related- Allocated to Transmission					

	<u>2928</u>		-	-	-	-	-
	<u>3029</u>		-	-	-	-	-
	<u>3130</u>		-	-	-	-	-
	<u>3231</u>		-	-	-	-	-
	<u>3332</u>		-	-	-	-	-
	<u>3433</u>		-	-	-	-	-
	<u>35</u>	<u>Proration Adjustment (3)</u>			=		=
	<u>3634</u>	Total Plant Related- Allocated to Transmission	-	-	-	-	-
	<u>3735</u>	Labor Allocation Factors, ATRR Est. Line 147					0.00%
	<u>3836</u>	Total Plant Related Allocated to Transmission					-
	<u>3937</u>						
	<u>4038</u>	Related to All Plant					
	<u>4139</u>		-	-	-	-	-
	<u>4240</u>		-	-	-	-	-
	<u>4341</u>		-	-	-	-	-
	<u>4442</u>		-	-	-	-	-
	<u>4543</u>		-	-	-	-	-
	<u>4644</u>		-	-	-	-	-
	<u>47</u>	<u>Proration Adjustment (3)</u>			=		=
	<u>4845</u>	Total Related to All Plant	-	-	-	-	-
	<u>4946</u>	Net Plant Allocation Factor, ATRR Est. Line 36					0.00%
	<u>5047</u>	Allocated Total Related to All Plant					-
	<u>5148</u>						
	<u>5249</u>	Labor Related					
	<u>5350</u>		-	-	-	-	-
	<u>5451</u>		-	-	-	-	-
	<u>5552</u>		-	-	-	-	-
	<u>5653</u>		-	-	-	-	-
	<u>5754</u>		-	-	-	-	-
	<u>5855</u>		-	-	-	-	-
	<u>5956</u>		-	-	-	-	-
	<u>6057</u>		-	-	-	-	-
	<u>6158</u>		-	-	-	-	-
	<u>6259</u>		-	-	-	-	-

<u>6360</u>		-	-	-	-	-
<u>6464</u>	Total Labor Related	-	-	-	-	-
<u>6562</u>	Labor Allocation Factors, ATRR Est. Line 147					0.00%
<u>6663</u>	Allocated Total Labor Related					-
<u>6764</u>						
<u>6865</u>	Retail Related					
<u>6966</u>		-	-	-	-	-
<u>7067</u>		-	-	-	-	-
<u>7168</u>		-	-	-	-	-
<u>7269</u>		-	-	-	-	-
<u>7370</u>		-	-	-	-	-
<u>7471</u>		-	-	-	-	-
<u>7572</u>		-	-	-	-	-
<u>7673</u>		-	-	-	-	-
<u>7774</u>	Total Retail Related	-	-	-	-	-
<u>7875</u>						
<u>7976</u>	Other Non-Transmission Related					
<u>8077</u>		-	-	-	-	-
<u>8178</u>	Total Other Related	-	-	-	-	-
<u>8279</u>						
<u>8380</u>						
<u>8484</u>	Total Account 190 (Form No. 1, page 234, line 8, cols b & c)	-	-	-	-	-

Note:

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

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

Note:

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)
<u>14</u>	Account 190- Accumulated Deferred Income Taxes (2)					
<u>22</u>						
<u>33</u>	Production Related - Demand					
<u>44</u>		-	-	-	-	-
<u>55</u>	Total Production - Demand Related	-	-	-	-	-

		-	-	-	-	-
<u>66</u>						
<u>77</u>	Production Related - Energy					
<u>88</u>		-	-	-	-	-
<u>99</u>		-	-	-	-	-
<u>1040</u>		-	-	-	-	-
<u>1144</u>	Total Production - Energy Related	-	-	-	-	-
<u>1242</u>						
<u>1343</u>	Plant Related- Direct Assigned to Transmission					
<u>1444</u>		-	-	-	-	-
<u>1545</u>		-	-	-	-	-
<u>1646</u>		-	-	-	-	-
<u>1747</u>		-	-	-	-	-
<u>1848</u>		-	-	-	-	-
<u>1949</u>		-	-	-	-	-
<u>2020</u>		-	-	-	-	-
<u>2124</u>		-	-	-	-	-
<u>2222</u>		-	-	-	-	-
<u>2323</u>		-	-	-	-	-
<u>2424</u>		-	-	-	-	-
<u>25</u>	<u>Proration Adjustment (3)</u>			=		=
<u>2625</u>	Total Plant Related- Direct Assigned to Transmission	-	-	-	-	-
<u>2726</u>						
<u>2827</u>	Plant Related- Allocated to Transmission					
<u>2928</u>		-	-	-	-	-
<u>3029</u>		-	-	-	-	-
<u>3130</u>		-	-	-	-	-
<u>3234</u>		-	-	-	-	-
<u>3332</u>		-	-	-	-	-
<u>3433</u>		-	-	-	-	-
<u>35</u>	<u>Proration Adjustment (3)</u>			=		=
<u>3634</u>	Total Plant Related- Allocated to Transmission	-	-	-	-	-
<u>3735</u>	Labor Allocation Factors, ATRR Act. Line 147					0.00%
<u>3836</u>	Total Plant Related Allocated to Transmission					-
<u>3937</u>						

<u>4038</u>	Related to All Plant					
<u>4139</u>		-	-	-		-
<u>4240</u>		-	-	-		-
<u>4341</u>		-	-	-		-
<u>4442</u>		-	-	-		-
<u>4543</u>		-	-	-	-	-
<u>4644</u>		-	-	-		-
<u>4745</u>		-	-	-		-
<u>4846</u>		-	-	-	-	-
<u>49</u>	<u>Proration Adjustment (3)</u>			=		=
<u>5047</u>	Total Related to All Plant	-	-	-	-	-
<u>5148</u>	Net Plant Allocation Factor, ATRR Act. Line 36					<u>0.00%</u>
<u>5249</u>	Allocated Total Related to All Plant					-
<u>5350</u>						
<u>5451</u>	Labor Related					
<u>5552</u>		-	-	-		-
<u>5653</u>		-	-	-		-
<u>5754</u>		-	-	-		-
<u>5855</u>		-	-	-		-
<u>5956</u>		-	-	-		-
<u>6057</u>		-	-	-		-
<u>6158</u>		-	-	-		-
<u>6259</u>		-	-	-		-
<u>6360</u>		-	-	-		-
<u>6461</u>		-	-	-		-
<u>6562</u>		-	-	-		-
<u>6663</u>		-	-	-		-
<u>6764</u>	Total Labor Related	-	-	-	-	-
<u>6865</u>	Labor Allocation Factors, ATRR Act. Line 147					<u>0.00%</u>
<u>6966</u>	Allocated Total Labor Related					-
<u>7067</u>						
<u>7168</u>	Retail Related					
<u>7269</u>		-	-	-	-	-
<u>7370</u>		-	-	-	-	-

	<u>7474</u>		-	-	-	-	-
	<u>7572</u>		-	-	-	-	-
	<u>7673</u>	Total Retail Related	-	-	-	-	-
	<u>7774</u>						
	<u>7875</u>	Other Non-Transmission Related					
	<u>7976</u>		-	-	-	-	-
	<u>8077</u>	Total Other Related	-	-	-	-	-
	<u>8178</u>						
	<u>8279</u>						
	<u>8380</u>	Total Account 190 (Form No. 1, page 234, line 8, cols b & c)	-	-	-	-	-

Note:

1. Deferred Taxes associated with implementing Statements of Financial Accounting Standards Board 109, distribution, production, retail, and non-utility plant related are eliminated.
2. 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 Settlement Template
 Twelve Months Ended December 31, 20XX
 Rate Base Data Inputs- Estimated

Table 15
 WP_B-Inputs Est.

Gross Plant		Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
	Reference	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records
<u>11</u>	December									
<u>22</u>	January									
<u>33</u>	February									
<u>44</u>	March									
<u>55</u>	April									
<u>66</u>	May									
<u>77</u>	June									
<u>88</u>	July									
<u>99</u>	August									
<u>1010</u>	September									
<u>1111</u>	October									
<u>1212</u>	November									
<u>1313</u>	December									
<u>1414</u>	13 Month Avg. (Lns 1 - 13)	-	-	-	-	-	-	-	-	-
<u>1515</u>	Less ARO (13 Month Avg) (1)	-	-	-	-	-	-	-	-	-
<u>1616</u>										
<u>1717</u>	Adj Balance	-	-	-	-	-	-	-	-	-
<u>1818</u>										
<u>1919</u>	Accumulated Amortization									

Depreciation and

[illegible]

[illegible]

Accumulated Depreciation										

<u>9194</u>			FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Total	Smart Grid City
<u>9292</u>	Dec	12	-	-	-	-	-	-	-	-	-	-
<u>9393</u>	Month											
<u>9494</u>	ADIT											
<u>9595</u>			Electric Intangible			Distributio	General Plant	Common Intangible			Commo	n General
<u>9696</u>			FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Total	Smart Grid City
<u>9797</u>	December				-						-	
<u>9898</u>	December				-						-	
<u>99</u>	Proration											
<u>10099</u>	Adjustment											
<u>10140</u>	(5)		=	=	=	=	=	=	=	=	=	=
<u>10240</u>	BOY/EOY											
<u>10340</u>	Avg (6)		-	-	-	-	-	-	-	-	-	-
<u>10440</u>												
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<u>11214</u> 1	June									
<u>11314</u> 2	July									
<u>11414</u> 3	August									
<u>11514</u> 4	September									
<u>11614</u> 5	October									
<u>11714</u> 6	November									
<u>11814</u> 7	December							-	-	-
<u>11914</u> 8	13 Month Avg. (Lns 105 - 117)	-	-	-	-	-	-	-	-	-
<u>12014</u> 9										
<u>12112</u> 0		Depreciation Expense								
<u>12212</u> 1		Transmissi on GSU	Distribution GSU	General GSU						
<u>12312</u> 2										
<u>12412</u> 3	Dec 12 Month	-	-	-						
<u>12512</u> 4										
<u>12612</u> 5										
<u>12712</u> 6										
<u>12812</u> 7		Unamort. Balance	Current Year Amortizati on Expense (2)	Unamortiz ed Balance End of Current Year	Unamort. Balance of Extraordinary Property Loss (2)	Current Year Amortizatio n Expense (2)	Unamorti zed Balance End of Current Year	Land Held For Future Use (3)		
<u>12912</u> 8		of Abandoned Incentive Plant (2)								
<u>13012</u> 9										
<u>13113</u> 0	December			-			-			
<u>13213</u> 1	January			-			-			
<u>13313</u> 2	February			-			-			

<u>13413</u> 3	March			-			-	
<u>13513</u> 4	April			-			-	
<u>13613</u> 5	May			-			-	
<u>13713</u> 6	June			-			-	
<u>13813</u> 7	July			-			-	
<u>13913</u> 8	August			-			-	
<u>14013</u> 9	September			-			-	
<u>14114</u> 0	October			-			-	
<u>14214</u> 1	November			-			-	
<u>14314</u> 2	December			-			-	
<u>14414</u> 3	13 Month Avg. (Lns 130 - 142)	-	-	-	-	-	-	-
<u>14514</u> 4								
<u>14614</u> 5								
<u>14714</u> 6	Note 1. ARO is not included in the budgeted amounts							
<u>14814</u> 7	Note 2. Abandoned Plant and Extraordinary Property Loss will remain at zero and can not be changes without a Section 205 filing.							
<u>14914</u> 8	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.							
<u>15014</u> 9	Note 4. Source of Plant Adjustments: Company Records.							
<u>151</u>	<u>Note 5. ADIT proration adjustments are derived on WP_ADIT Prorate.</u>							
<u>152</u>	<u>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).</u>							

Public Service Company of Colorado
Transmission Formula Rate Settlement Template
Twelve Months Ended December 31, 20XX
Rate Base Data Inputs- Actual

Table 16
WP_B-Inputs Act.

Gross Plant

		Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
	FERC Form No. 1 reference	(page 204 & 205 Ln. 5)	(page 204 & 205 Ln. 16)	(page 204 & 205 Ln. 35)	(page 204 & 205 Ln. 45)	(page 206 & 207 Ln. 58)	(page 206 & 207 Ln. 75)	(page 206 & 207 Ln. 99)	(page 356)	(page 356)
<u>11</u>	December									
<u>22</u>	January									
<u>33</u>	February									
<u>44</u>	March									
<u>55</u>	April									
<u>66</u>	May									
<u>77</u>	June									
<u>88</u>	July									
<u>99</u>	August									
<u>104</u> <u>0</u>	September									
<u>114</u> <u>4</u>	October									
<u>124</u> <u>2</u>	November									
<u>134</u> <u>3</u>	December									
<u>144</u> <u>4</u>	13 Month Avg. (Lns 1 - 13)	-	-	-	-	-	-	-	-	-
<u>154</u> <u>5</u>	Less ARO (13 Month Avg) (1)									
<u>16</u>										
<u>174</u> <u>6</u>										
<u>184</u>	Adj Balance			-			-			-

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

FERC Form
No. 1
reference

[illegible]

8									
403									
9									
414									
0	Adj Balance	-	-	-	-	-	-	-	-
424									
1									

Depreciation Expense

434									
2									
444									
3									
454									
4									
464	FERC Form	Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible
5	No. 1	(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)
474	reference								
6									
484	Total								
7									

Plant Adjustments (4)
Gross Plant

494									
504									
9									
515									
0									
525									
1									
535									
2									
545									
3									
555	December								
4									
565	January								
5									
575	February								
6									
585	March								
7									
595	April								
8									
	May								

<u>605</u> <u>9</u>	June			-						-	
<u>616</u> <u>0</u>	July			-						-	
<u>626</u> <u>4</u>	August			-						-	
<u>636</u> <u>2</u>	September			-						-	
<u>646</u> <u>3</u>	October			-						-	
<u>656</u> <u>4</u>	November			-						-	
<u>666</u> <u>5</u>	December			-						-	
<u>676</u> <u>6</u>	13 Month Avg. (Lns 53 - 65)	-	-	-	-	-	-	-	-	-	-

Accumulated Depreciation

	Electric Intangible			Distributio n Plant	General Plant	Common Intangible				Commo n General Smart Grid City
	FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Total	
<u>717</u> <u>0</u>										
<u>727</u> <u>4</u>										
<u>737</u> <u>2</u>			-						-	
<u>747</u> <u>3</u>			-						-	
<u>757</u> <u>4</u>			-						-	
<u>767</u> <u>5</u>			-						-	
<u>777</u> <u>6</u>			-						-	
<u>787</u> <u>7</u>			-						-	
<u>797</u> <u>8</u>			-						-	
<u>807</u> <u>9</u>			-						-	

98 Avg. (6)

- - - - - - - -

101

99

102

100

103

104

Generator Step ups

104

102

105

103

Gross Plant			Accum Depreciation & Amort			ADIT		
Transmission GSU	Distribution GSU	General GSU	Transmi ssion GSU	Distribution GSU	General GSU	Transmissi on GSU	Distribution GSU	General GSU
December								
January								
February								
March								
April								
May								
June								
July								
August								
September								
October								
November								
December								
13 Month								
Avg. (Lns								
104 - 116)	-	-	-	-	-	-	-	-

120

118

121

119

Depreciation Expense

[illegible]

<u>144</u>	13 Month					
<u>142</u>	Avg. (Lns	-	-	-	-	-
	129 - 141)					
<u>145</u>						
<u>143</u>						
<u>146</u>						
<u>144</u>						
<u>147</u>	Note 1. ARO is not included in the budgeted					
<u>145</u>	amounts					
<u>148</u>	Note 2. Abandoned Plant and Extraordinary Property Loss will remain at zero and can not be changes without					
<u>146</u>	a Section 205 filing.					
<u>149</u>	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,					
<u>147</u>	Plant Held for Future Use.					
<u>150</u>						
<u>148</u>	Note 4. Source of Plant Adjustments: Company Records.					
<u>151</u>	<u>Note 5. ADIT proration adjustments are derived on WP ADIT Prorate.</u>					
<u>152</u>	<u>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).</u>					

Table 39
WP ADIT Prorate

[illegible]

11	<u>April</u>	<u>30</u>	<u>246</u>	<u>36</u> <u>6</u>	<u>67.21%</u>	-	-	-	-	-	-	-	-	-
12	<u>May</u>	<u>31</u>	<u>215</u>	<u>36</u> <u>6</u>	<u>58.74%</u>	-	-	-	-	-	-	-	-	-
13	<u>June</u>	<u>30</u>	<u>185</u>	<u>36</u> <u>6</u>	<u>50.55%</u>	-	-	-	-	-	-	-	-	-
14	<u>July</u>	<u>31</u>	<u>154</u>	<u>36</u> <u>6</u>	<u>42.08%</u>	-	-	-	-	-	-	-	-	-
15	<u>August</u>	<u>31</u>	<u>123</u>	<u>36</u> <u>6</u>	<u>33.61%</u>	-	-	-	-	-	-	-	-	-
16	<u>September</u>	<u>30</u>	<u>93</u>	<u>36</u> <u>6</u>	<u>25.41%</u>	-	-	-	-	-	-	-	-	-
17	<u>October</u>	<u>31</u>	<u>62</u>	<u>36</u> <u>6</u>	<u>16.94%</u>	-	-	-	-	-	-	-	-	-
18	<u>November</u>	<u>30</u>	<u>32</u>	<u>36</u> <u>6</u>	<u>8.74%</u>	-	-	-	-	-	-	-	-	-
19	<u>December</u>	<u>31</u>	<u>1</u>	<u>36</u> <u>6</u>	<u>0.27%</u>	-	-	-	-	-	-	-	-	-
20	-	<u>Total</u>	<u>2,030</u>	<u>4,392</u>	-	-	-	-	-	-	-	-	-	-
21				<u>53.</u>										
22	<u>Proration</u>			<u>78</u>										
23	<u>Factor</u>			<u>%</u>										
24														
25	<u>Beginning Balance of</u>				<u>(Line 7,</u>									
26	<u>Prorated items</u>				<u>Col H)</u>	-							-	
27	<u>Ending Balance of</u>				<u>(Line 19,</u>									
28	<u>Prorated items</u>				<u>Col H)</u>	-							-	
29	<u>Average Balance</u>													
30	<u>Prorated items</u>				<u>(Average of Line 25 & Line 26)</u>	-							-	
31	<u>Non-prorated Average</u>				<u>(WP B-3, Average of Line 26, Cols (a) and (b))</u>									
32	<u>Balance</u>					-							-	

[illegible]

[illegible]

[illegible]

				ure Por tion of Te st Per iod						activity	projection	projection but increases ADIT	projection and is a reduction to ADIT	
<u>99</u> <u>10</u> <u>0</u>	<u>December 31st Balance - Prorated Items</u>													
<u>10</u> <u>1</u>	<u>Janua</u> <u>ry</u>	<u>31</u>	<u>336</u>	<u>36</u> <u>6</u>	<u>91.80%</u>	-	=	=	-	=	=	=	=	=
<u>10</u> <u>2</u>	<u>Febru</u> <u>ary</u>	<u>29</u>	<u>307</u>	<u>36</u> <u>6</u>	<u>83.88%</u>	-	=	=	-	=	=	=	=	=
<u>10</u> <u>3</u>	<u>March</u>	<u>31</u>	<u>276</u>	<u>36</u> <u>6</u>	<u>75.41%</u>	-	=	=	-	=	=	=	=	=
<u>10</u> <u>4</u>	<u>April</u>	<u>30</u>	<u>246</u>	<u>36</u> <u>6</u>	<u>67.21%</u>	-	=	=	-	=	=	=	=	=
<u>10</u> <u>5</u>	<u>May</u>	<u>31</u>	<u>215</u>	<u>36</u> <u>6</u>	<u>58.74%</u>	-	=	=	-	=	=	=	=	=
<u>10</u> <u>6</u>	<u>June</u>	<u>30</u>	<u>185</u>	<u>36</u> <u>6</u>	<u>50.55%</u>	-	=	=	-	=	=	=	=	=
<u>10</u> <u>7</u>	<u>July</u>	<u>31</u>	<u>154</u>	<u>36</u> <u>6</u>	<u>42.08%</u>	-	=	=	-	=	=	=	=	=
<u>10</u> <u>8</u>	<u>Augus</u> <u>t</u>	<u>31</u>	<u>123</u>	<u>36</u> <u>6</u>	<u>33.61%</u>	-	=	=	-	=	=	=	=	=
<u>10</u> <u>9</u>	<u>Septe</u> <u>mber</u>	<u>30</u>	<u>93</u>	<u>36</u> <u>6</u>	<u>25.41%</u>	-	=	=	-	=	=	=	=	=
<u>11</u> <u>0</u>	<u>Octob</u> <u>er</u>	<u>31</u>	<u>62</u>	<u>36</u> <u>6</u>	<u>16.94%</u>	-	=	=	-	=	=	=	=	=
<u>11</u> <u>1</u>	<u>Nove</u> <u>mber</u>	<u>30</u>	<u>32</u>	<u>36</u> <u>6</u>	<u>8.74%</u>	-	=	=	-	=	=	=	=	=
<u>11</u> <u>2</u>	<u>Dece</u> <u>mber</u>	<u>31</u>	<u>1</u>	<u>36</u>	<u>0.27%</u>	-	=	=	-	=	=	=	=	=

[illegible]

				of Te st Per iod								ADIT	ADIT	
<u>13</u> <u>0</u> <u>13</u> <u>1</u>	<u>December 31st Balance - Prorated Items</u>													
<u>13</u> <u>2</u>	<u>Janua</u> <u>ry</u>	<u>31</u>	<u>336</u>	<u>36</u> <u>6</u>	<u>91.80%</u>	-	=	=	-	=	=	=	=	=
<u>13</u> <u>3</u>	<u>Febru</u> <u>ary</u>	<u>29</u>	<u>307</u>	<u>36</u> <u>6</u>	<u>83.88%</u>	-	=	=	-	=	=	=	=	=
<u>13</u> <u>4</u>	<u>March</u>	<u>31</u>	<u>276</u>	<u>36</u> <u>6</u>	<u>75.41%</u>	-	=	=	-	=	=	=	=	=
<u>13</u> <u>5</u>	<u>April</u>	<u>30</u>	<u>246</u>	<u>36</u> <u>6</u>	<u>67.21%</u>	-	=	=	-	=	=	=	=	=
<u>13</u> <u>6</u>	<u>May</u>	<u>31</u>	<u>215</u>	<u>36</u> <u>6</u>	<u>58.74%</u>	-	=	=	-	=	=	=	=	=
<u>13</u> <u>7</u>	<u>June</u>	<u>30</u>	<u>185</u>	<u>36</u> <u>6</u>	<u>50.55%</u>	-	=	=	-	=	=	=	=	=
<u>13</u> <u>8</u>	<u>July</u>	<u>31</u>	<u>154</u>	<u>36</u> <u>6</u>	<u>42.08%</u>	-	=	=	-	=	=	=	=	=
<u>13</u> <u>9</u>	<u>August</u>	<u>31</u>	<u>123</u>	<u>36</u> <u>6</u>	<u>33.61%</u>	-	=	=	-	=	=	=	=	=
<u>14</u> <u>0</u>	<u>Septe</u> <u>mber</u>	<u>30</u>	<u>93</u>	<u>36</u> <u>6</u>	<u>25.41%</u>	-	=	=	-	=	=	=	=	=
<u>14</u> <u>1</u>	<u>Octob</u> <u>er</u>	<u>31</u>	<u>62</u>	<u>36</u> <u>6</u>	<u>16.94%</u>	-	=	=	-	=	=	=	=	=
<u>14</u> <u>2</u>	<u>Nove</u> <u>mber</u>	<u>30</u>	<u>32</u>	<u>36</u> <u>6</u>	<u>8.74%</u>	-	=	=	-	=	=	=	=	=
<u>14</u> <u>3</u>	<u>Dece</u> <u>mber</u>	<u>31</u>	<u>1</u>	<u>36</u> <u>6</u>	<u>0.27%</u>	-	=	=	-	=	=	=	=	=
<u>14</u>	<u>Tota</u>					-	=	=	-	=	=	=	=	=

[illegible]

[illegible]

5		1	2.03	4.3	=	=	=	=	=	=
			0	92						
17										
6										
17	Prorat			53.						
7	ion			78						
7	Factor			%						
17										
8										
17										
9										
18	Beginning Balance of			(Line				(Line		
0	Prorated items			162, Col	=			162, Col	=	
				H)				N)		
18	Ending Balance of			(Line				(Line		
1	Prorated items			174, Col	=			174, Col	=	
				H)				N)		
18	Average Balance			(Average of Line 180 & Line				(Average of Line 180 &		
2	Prorated items			181)	=			Line 181)	=	
18	Non-prorated Average			(WP B-2, Average of Line 66, Cols (a) and				(WP B-2, Average of		
3	Balance			(b))	=			Line 66, Cols (a) and	=	
18	Proration							(b))	=	
4	Adjustment				=				=	
18										
5										
18										
6										
18										
7	Account 283 - Other									
18	Plant Related- Direct Assigned to Production									
18										
19										
0										
19										
1										

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	Day s in the Mon th	Num ber of Days Pror ated	Tot al Da ys in Fut ure Por tion of	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulativ e Sum of G)	Actual Monthly Activity	Differen ce between projecte d and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

[illegible]

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[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

<u>6</u>	<u>1</u>	<u>2.03</u>	<u>4.3</u>	<u>=</u>	<u>=</u>	<u>=</u>	<u>=</u>	<u>=</u>	<u>=</u>
		<u>0</u>	<u>92</u>						
<u>51</u>									
<u>7</u>									
	Prorat		<u>53.</u>						
<u>51</u>	ion		<u>78</u>						
<u>8</u>	Factor		<u>%</u>						
<u>51</u>									
<u>9</u>									
<u>52</u>									
<u>0</u>									
<u>52</u>	Beginning Balance of	(Line					(Line		
<u>1</u>	Prorated items	503, Col		-			503, Col		-
		H)					N)		
<u>52</u>	Ending Balance of	(Line					(Line		
<u>2</u>	Prorated items	515, Col		-			515, Col		-
		H)					N)		
<u>52</u>	Average Balance	(Average of Line 521 & Line					(Average of Line 521 &		
<u>3</u>	Prorated items	522)		-			Line 522)		-
<u>52</u>	Non-prorated Average	(WP B-2, Average of Line , Cols (a) and					(WP B-2, Average of		
<u>4</u>	Balance	(b))		-			Line , Cols (a) and (b))		-
<u>52</u>	Proration								
<u>5</u>	Adjustment			-					-

****PROJECTED****

Rate Formula Template
Utilizing Projected Data
For the Billing Period 01/01/yy to 12/31/yy

Table 6

SOUTHWESTERN PUBLIC SERVICE COMPANY

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#

Note
Letter

- A The revenues credited shall include amounts received directly from the SPP for service under this tariff reflecting SPS's integrated transmission facilities. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or other facilities revenues shall be excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. 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. See Worksheet B for details.
- B The annual and monthly net and gross plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned facilities, any Base Plan Upgrades, distribution facilities, and radial lines.
- C This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet R shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC by a separate docket. These individual additional revenue requirements shall be summed, for the then current year, and included here.
- D Reflects 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 M.
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.
- E Includes any incentive Construction Work in Progress (CWIP), any related 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 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 SPS files and receives FERC approval for a lead/lag study.
- H Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Excludes interest since interest is added to the revenue requirement on line 140.
- I The base plan upgrade revenue requirement will be updated annually in the Annual Update. The BPU revenue requirement will be a projected amount with a true-up to actual adjustment. The updated revenue requirement will be provided to the SPP no later than November 15 for billings effective January 1.
- J (Reserved for future use)
- K Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet H how these expense items are assigned to transmission.
FERC Assessment Fees, General Advertising, and Industry Association Dues and Research and Developments costs recorded in 930.2 shall not be assigned to transmission. A & G expenses shall include specific transmission safety-related advertising and transmission siting advertising costs.
- The annual PBOP expense amount will be based on the PBOP expense amount reported in SPS's most recent annual actuarial valuation report as of the date of SPS's Annual Update. SPS will provide a copy of that actuarial report as part of its Annual Update and its Annual Informational Filing to the Commission.
- NERC fees recorded in Acct. 928, Regulatory Commission Expenses, or in Acct. 165, Prepayments, shall be excluded from the formula.
- L Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, retail and non-transmission related taxes are excluded.
- M 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". If the utility is taxed in more than one state, it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that 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) (In 135) multiplied by (1/(1-T)). If the applicable tax rates are zero enter 0.
- | | | | |
|------------------|--------------------|-------|--|
| Inputs Required: | FIT = | 0.00% | |
| | SIT= (Worksheet L) | 0.00% | (State Income Tax Rate or Composite SIT) |
| | p = | 0.00% | (percent of FIT deductible for state purposes) |
- N 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.
- O Enter dollar amounts. Includes service company labor. Does not include contract labor.

****ACTUAL****

Rate Formula Template
Utilizing FERC Form 1 Actual Data
For the Billing Period 01/01/yy to 12/31/yy

Table 11

SOUTHWESTERN PUBLIC SERVICE COMPANY

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#

Note
Letter

- A The revenues credited shall include amounts received directly from the SPP for service under this tariff reflecting SPS's integrated transmission facilities. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or other facilities revenues shall be excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. 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. See Worksheet B for details.
- B The annual and monthly net and gross plant carrying charges on page 7 are to be used to compute the revenue requirement for directly assigned facilities, any Base Plan Upgrades, distribution facilities, and radial lines.
- C This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet R shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC by a separate docket. These individual additional revenue requirements shall be summed, for the then current year, and included here.
- D Reflects 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 M.
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.
- E Includes any incentive Construction Work in Progress (CWIP), any related 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 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 SPS files and receives FERC approval for a lead/lag study.
- H Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Excludes interest since interest is added to the revenue requirement on line 276.
- I The base plan upgrade revenue requirement will be updated annually in the Annual Update. The BPU revenue requirement will be a projected amount with a true-up to actual adjustment. The updated revenue requirement will be provided to the SPP no later than November 15 for billings effective January 1.
- J (Reserved for future use)
- K Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet H how these expense items are assigned to transmission. FERC Assessment Fees, General Advertising, and Industry Association Dues and Research and Developments costs recorded in 930.2 shall not be assigned to transmission. A & G expenses shall include specific transmission safety-related advertising and transmission siting advertising costs.
The annual PBOP expense amount will be based on the PBOP expense amount reported in SPS's most recent annual actuarial valuation report as of the date of SPS's Annual Update. SPS will provide a copy of that actuarial report as part of its Annual Update and its Annual Informational Filing to the Commission.
NERC fees recorded in Acct. 928, Regulatory Commission Expenses, or in Acct. 165, Prepayments, shall be excluded from the formula.
- L Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, retail and non-transmission related taxes are excluded.
- M 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". If the utility is taxed in more than one state, it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that 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) (In 271) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.
Inputs Required: FIT = 0.00%
SIT= (Worksheet L) 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of FIT deductible for state purposes)
- N 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.
- O Enter dollar amounts. Includes service company labor. Does not include contract labor.

Southwestern Public Service Company					WsD.2 ADIT Proration Factor										
Accumulated Deferred Income Taxes Proration Factor					Table 21A										
Rate Year=															
Line No.															
1	Account 282 – Liberalized Depreciation-Transmission														
2	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up						
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance	
5															
6	December 31 st balance Prorated Items														
7	January														
8	February														
9	March														
10	April														
11	May														
12	June														
13	July														
14	August														
15	September														
16	October														
17	November														
18	December														
19	Total														
20															
21	Proration Factor														
22															
23															
24	Beginning Balance of Prorated items					(Line 6, & Col H)					(Line 6, & Col N)				
25	Ending Balance of Prorated items					(Line 18, & Col H)					(Line 18, & Col N)				
26	Average Balance Prorated items					(Average of Line 24 & Line 25)					(Average of Line 24 & 25)				

Att O-SPS Formula Rate,
Wksht D.2, ADIT Prorate Factor, Table 21A
Version 0.0.0
Proposed Effective Date: 4/16/2016
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Southwestern Public Service Company					WsD.2 ADIT Proration Factor														
Accumulated Deferred Income Taxes Proration Factor					Table 21A														
	Rate Year=																		
Line No.																			
1	Account 190 – Basis Difference-CIAC Transmission																		
2	Days in Period						Averaging with Proration - Projected				Averaging Preserving Projected Proration – True-up								
3	A	B	C	D	E		F	G	H		I	J	K	L	M	N			
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance			
5																			
6	December 31 st balance Prorated Items																		

7	January													
8	February													
9	March													
10	April													
11	May													
12	June													
13	July													
14	August													
15	September													
16	October													
17	November													
18	December													
19	Total													
20														
21	Proration Factor													
22														
23														
24	Beginning Balance of Prorated items					(Line 156, & Col H)						(Line 156, & Col N)		
25	Ending Balance of Prorated items					(Line 168, & Col H)						(Line 168, & Col N)		
26	Average Balance Prorated items					(Average of Line 174 & Line 175)						(Average of Line 174 & 175)		
27	Non-prorated Average Balance					From WsD Avg Rate Base						From WsD Avg Rate Base		
28	Proration Adjustment													

Southwestern Public Service Company					WsD.2 ADIT Proration Factor														
Accumulated Deferred Income Taxes Proration Factor					Table 21A														
Rate Year=																			
Line No.																			
1	Account 190 – Basis Difference-CIAC General																		
2	Days in Period						Averaging with Proration - Projected				Averaging Preserving Projected Proration – True-up								
3	A	B	C	D	E		F	G	H		I	J	K	L	M	N			
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection	Partially prorate actual activity below Monthly projection	Partially prorated actual balance			

	<u>Southwestern Public Service Company</u>					<u>WsD.2 ADIT Proration Factor</u>										
	<u>Accumulated Deferred Income Taxes Proration Factor</u>					<u>Table 21A</u>										
	<u>Rate Year=</u>															
<u>Line No.</u>																
<u>1</u>	<u>Account 190 – Federal Only NOL-Transmission</u>															
<u>2</u>	<u>Days in Period</u>					<u>Averaging with Proration - Projected</u>					<u>Averaging Preserving Projected Proration – True-up</u>					
<u>3</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>		<u>F</u>	<u>G</u>	<u>H</u>		<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>
<u>4</u>	<u>Month</u>	<u>Days in the</u>	<u>Number of Days</u>	<u>Total Days in</u>	<u>Proration Amount</u>		<u>Projected Monthly</u>	<u>Prorated Projected</u>	<u>Prorated Projected</u>		<u>Actual Monthly</u>	<u>Difference between</u>	<u>Partially prorate</u>	<u>Partially prorate</u>	<u>Partially prorate</u>	<u>Partially prorated</u>

Att O-SPS Formula Rate,
Wksht D.2, ADIT Prorate Factor, Table 21A
Version 0.0.0
Proposed Effective Date: 4/16/2016
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		Month	Prorated	Future Portion of Test Period	(C / D)		Activity	Monthly Activity (E x F)	Balance (Cumulative Sum of G)		Activity	projected and actual activity	actual activity above Monthly projection	actual activity below Monthly projection but increasing ADIT	actual activity below Monthly projection and is a reduction to ADIT	actual balance
5																
6	December 31 st balance Prorated Items															
7	January															
8	February															
9	March															
10	April															
11	May															
12	June															
13	July															
14	August															
15	September															
16	October															
17	November															
18	December															
19	Total															
20																
21	Proration Factor															
22																
23																
24	Beginning Balance of Prorated items				(Line 217, & Col H)				(Line 217, & Col N)							
25	Ending Balance of Prorated items				(Line 229, & Col H)				(Line 229, & Col N)							
26	Average Balance Prorated items				(Average of Line 235 & Line 236)				(Average of Line 235 & 236)							
27	Non-prorated Average Balance				From WsD Avg Rate Base				From WsD Avg Rate Base							
28	Proration Adjustment															
Southwestern Public Service Company																
Accumulated Deferred Income Taxes Proration Factor																
WsD.2 ADIT Proration Factor																
Table 21A																
Rate Year=																
Line No.																
1	Account 190 – Federal Only NOL-General															

2	<u>Days in Period</u>					<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration – True-up</u>					
3	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>
4	<u>Month</u>	<u>Days in the Month</u>	<u>Number of Days Prorated</u>	<u>Total Days in Future Portion of Test Period</u>	<u>Proration Amount (C / D)</u>	<u>Projected Monthly Activity</u>	<u>Prorated Projected Monthly Activity (E x F)</u>	<u>Prorated Projected Balance (Cumulative Sum of G)</u>	<u>Actual Monthly Activity</u>	<u>Difference between projected and actual activity</u>	<u>Partially prorate actual activity above Monthly projection</u>	<u>Partially prorate actual activity below Monthly projection but increasing ADIT</u>	<u>Partially prorate actual activity below Monthly projection and is a reduction to ADIT</u>	<u>Partially prorated actual balance</u>
5														
6	December 31 st													
7	January													
8	February													
9	March													
10	April													
11	May													
12	June													
13	July													
14	August													
15	September													
16	October													
17	November													
18	December													
19		<u>Total</u>												
20														
21	<u>Proration Factor</u>													
22														
23														
24	<u>Beginning Balance of Prorated items</u>													
25	<u>Ending Balance of Prorated items</u>													
26	<u>Average Balance Prorated items</u>													
27	<u>Non-prorated Average Balance</u>													
28	<u>Proration Adjustment</u>													

Note: 1. Proration is applied to plant related items impacted by Internal Revenue Service rules governing tax normalization.

Southwestern Public Service Company
 Worksheet E - Rate Base Adjustments

Worksheet E
 Table 22

ADIT Account 281 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance	Retail, Production	100%	Transmission Plant	Labor	Total Included	
Acc. No.	Identification	from WsD	& Other	Related	Related	Related	in Ratebase	Description
			Related	Related	Related	Related	(E)+(F)+(G)	
281		-						
281		-						
281		-						
281		-						
281		-						
281		-						
		-						
Subtotal - Form 1, p273 Projected		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total		-	-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 282 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance	Retail, Production	100%	Transmission Plant	Labor	Total Included	
Acc. No.	Identification	from WsD	& Other	Related	Related	Related	in Ratebase	Description
			Related	Related	Related	Related	(E)+(F)+(G)	
282		-						
282		-						
282		-						
282		-						
282		-						
282		-						
282		-						
282		-						
		-						
Subtotal - Form 1, p275 Projected		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment - Transmission (from WsD.2)								
Proration Adjustment - General & Intangible (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 283 Projected for Billing Year = 20yy								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance from WsD	Retail, Production & Other Related	100% Transmission Related	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	
<u>Acc. No.</u>	<u>Identification</u>							<u>Description</u>
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
Subtotal - Form 1, p277 Projected								
Less FASB 109 Above if not separately removed			-	-	-	-		
Less FASB 106 Above if not separately removed								
Proration Adjustment – Software (from WsD.2)								
Total			-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

	-	-	-	-	-		
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Proration Adjustment – Transmission (from WsD.2)							
Proration Adjustment – General & Intangible (from WsD.2)							
Proration Adjustment – Transmission NOL (from WsD.2)							
Proration Adjustment – General NOL (from WsD.2)							
Total	-	-	-	-	-		
Transmission Allocator [GP or W/S]		0.0000%	100.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0	

Unamortized Balance of Abandoned Incentive Plant Projected for Billing Year = 20yy

(A)	(B)	(C) Average Unamortized Balance from WsD	(D) Current Year Amortization Expense	(E) Unamortized Balance End of Current Year
Acc. No.	Identification			
		-		-
		-		-
Total		-	-	-

Unamortized Balance of Extraordinary Property Loss Projected for Billing Year = 20yy

(A)	(B)	(C) Average Unamortized Balance from WsD	(D) Current Year Amortization Expense	(E) Unamortized Balance End of Current Year
Acc. No.	Identification			
		-		-
		-		-
Total		-	-	-

Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

Worksheet E
Table 24

ADIT Account 281 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D) <u>100%Retail, Production Non- Transmission& Other Related</u>	(E) 100%	(F)	(G)	(H) Total Included	(I)
		Avg Balance		Transmission Plant	Labor		in Ratebase	
<u>Acc. No. Identification</u>		<u>from WsD</u>	<u>Related</u>	<u>Related</u>	<u>Related</u>	<u>Related</u>	<u>(E)+(F)+(G)</u>	<u>Description</u>
281		-						
281		-						
281		-						
Subtotal - Form 1, p273		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total		-	-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 282 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D) <u>100%Retail, Production Non- Transmission& Other Related</u>	(E) 100%	(F)	(G)	(H) Total Included	(I)
		Avg Balance		Transmission Plant	Labor		in Ratebase	
<u>Acc. No. Identification</u>		<u>from WsD</u>	<u>Related</u>	<u>Related</u>	<u>Related</u>	<u>Related</u>	<u>(E)+(F)+(G)</u>	<u>Description</u>
282		-						
282		-						
282		-						
282		-						
282		-						
Subtotal - Form 1, p275		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment - Transmission (from WsD.2)								
Proration Adjustment - General & Intangible (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 283 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			<u>100%Retail, Production</u>	100%	0	0	Total Included	
		Avg Balance	<u>Non- Transmission& Other</u>	Transmission Plant	Labor		in Ratebase	
Acc. No.	Identification	from WsD	Related	Related	Related	Related	(E)+(F)+(G)	Description
283		-						
283		-						
283		-						
283		-						
	Subtotal - Form 1, p277	-	-	-	-	-		
	Less FASB 109 Above if not separately removed							
	Less FASB 106 Above if not separately removed							
	Proration Adjustment – Software (from WsD.2)							
	Total	-	-	-	-	-		
	Transmission Allocator [GP or W/S]		0.0000%	100.0000%	0.0000%	0.0000%		
	Total		0	0	0	0	0	

ADIT Account 190 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			<u>100%Retail, Production</u>	100%			Total Included	
		Avg Balance	<u>Non- Transmission& Other</u>	Transmission Plant	Labor		in Ratebase	
Acc. No.	Identification	from WsD	Related	Related	Related	Related	(E)+(F)+(G)	Description
190		-						
190		-						
190		-						
190		-						
190		-						
	Subtotal - Form 1, p234	-	-	-	-	-		
	Less FASB 109 Above if not separately removed							
	Less FASB 106 Above if not separately removed							
	Proration Adjustment – Transmission (from WsD.2)							
	Proration Adjustment – General & Intangible (from WsD.2)							
	Proration Adjustment – Transmission NOL (from WsD.2)							
	Proration Adjustment – General NOL (from WsD.2)							
	Total							

	-	-	-	-	-		
Transmission Allocator [GP or W/S]		0.0000%	100.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0	

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

Table 1
Table of
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Table 5	ATRR Act	Annual Transmission Revenue Requirements- Actual
Table 6	WP_A-2	Prior Period Corrections
Table 7	WP_B-1	Gross Plant, Accumulated Depreciation & Amortization, and Depreciation Expense
Table 8	WP_B-2	Accumulated Deferred Income Taxes (Credits)
Table 9	WP_B-3	Accumulated Deferred Income Taxes (Debits)
Table 10	WP_B-4	Acquisition Adjustment
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Table 17	WP_C-1	Transmission O&M
Table 18	WP_C-2	Administrative and General Expenses
Table 19	WP_C-3	Post-Employment Benefits Other than Pensions (FAS 106)
Table 20	WP_C-4	Regulatory Commission Expense Detail (FERC Account 928)
Table 21	WP_D-1	Taxes Other Than Income Tax
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Table 29	Schedule 3	Regulation and Frequency Response Service
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Table 32	WP_FCR	Fixed Charge Rate Worksheet ("FCR")
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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)	-	GP = 0.00%	-
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)			

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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	Regulatory Liabilities- FERC Account No. 254 (Note C)	WP_B-7 Col (e), Line 14	-	W/S	0.00%	-
45	Account No. 255	267.8.h	-	DA	100%	-
46	Account No. 107 (CWIP) (Note E)	WP_B-8 Col (a), Line 16	-	DA	100%	-
47	Net Pre-Funded AFUDC on CWIP included (Note E)	WP_B-8 Col (d), Line 16	-	DA	100%	-
48	Unamortized Balance of Abandoned Incentive Plant (Note E)	WP_B-Inputs Est. Line 143	-	DA	100%	-
49	Unamortized Balance of Extraordinary Property Loss (Note E)	WP_B-Inputs Est. Line 143	-	DA	100%	-
50	TOTAL OTHER RATE BASE ITEMS	Sum Lines 40 through 49	-			-
51						
52	LAND HELD FOR FUTURE USE (Note F)	WP_B-Inputs Est. Line 143	-	TP	0.00%	-
53						
54	WORKING CAPITAL					
55	Cash Working Capital	(Note G)	-			-
56	Materials & Supplies - Transmission	WP_B-6 Line 29	-	TP	0.00%	-
57	Materials & Supplies - Other	WP_B-6 Line 31	-	NP	0.00%	-
58	Prepayments (Account 165) Plant Related	WP_B-5 Line 8	-	NP	0.00%	-
59	Prepayments (Account 165) Labor Related	WP_B-5 Line 15	-	W/S	0.00%	-
60	Prepayments (Account 165) Transmission Related	WP_B-5 Line 19	-	TP	0.00%	-
61	Prepayments (Account 165) Other Not Allocated	WP_B-5 Line 29	-	NA	0.00%	-
62	TOTAL WORKING CAPITAL	Sum Lines 55 through 61	-			-

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63				
64	RATE BASE	Line 36 plus 50 plus 52 plus 62	-	-
65				
66	Rate of Return	Line 158	0.00%	0.00%
67				
68	RETURN (Rate Base * Rate of Return)	Line 64 times Line 66	-	-

Line No.	EXPENSE, TAXES & REVENUE		Reference/Notes	Total Col. (3)	Allocator (Note O) Col. (4)	Total	
	REQUIREMENTS	CALCULATION				Transmission	Col. (5)
		Col. (1)	Col. (2)				
69	OPERATION & MAINTENANCE EXPENSE						
70	Transmission		WP_C-1 Line 31	-			
71	Less Total Account 561		WP_C-1 Line 36	-			
72	Add Back Account 561.4		WP_C-1 Line 5	-			
73	Add Back Account 561.5		WP_C-1 Line 6	-			
74	Add Back Account 561.6		WP_C-1 Line 7	-			
75	Add Back Account 561.7		WP_C-1 Line 8	-			
76	Add Back Account 561.8		WP_C-1 Line 9	-			
77	Less Total Account 565 (Note H)		WP_C-1 Line 13	-			
78	Add Back Account 565.25- System Integration Costs		WP_C-1 Line 34	-			
79	Transmission Subtotal		Sum Lines 70 through 78	-	TP 0.00%		-
80							
81	Administrative and General (Note I)		WP_C-2 Line 15	-			
82	Less: Acc. 924, Property Insurance		WP_C-2 Line 5	-			
83	Balance of A & G		Sum Lines 81 through 82	-	W/S 0.00%		-
84	Plus: Account 924, Property Insurance		Line 82	-	NP 0.00%		-
85	Account 928 - Transmission Specific		WP_C-4 Line 6	-	DA 100%		-
86	A & G Subtotal		Sum Lines 81 through 85	-			-
87							
88	TOTAL O & M EXPENSE		Line 79 plus Line 86	-			-
89							
90							
91	DEPRECIATION AND AMORTIZATION EXPENSE						
92	Transmission		WP_B-1 Line 24 Col. (d)	-	DA 100%		-
93	Plus: Pre-Funded AFUDC Amortization (Note E)		WP_B-8 Col (f), Line 18	-	DA 100%		-

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94	Plus: Recovery of Abandoned Incentive Plant (Note E)	WP_B-Inputs Est. Line 143	-	DA	100%	-
95	Plus: Recovery of Extraordinary Property Loss (Note E)	WP_B-Inputs Est. Line 143	-	DA	100%	-
96	General	WP_B-1 Line 26 Col. (d)	-	W/S	0.00%	-
97	Intangible	WP_B-1 Line 27 Col. (d)	-	W/S	0.00%	-
98	Common Intangible	WP_B-1 Line 28 Col. (d)	-	CE	0.00%	-
99	Common General	WP_B-1 Line 29 Col. (d)	-	CE	0.00%	-
100	Acquisition Adjustment Amortization (Note F)	WP_B-4 Line 15 Col. Col. (o)	-	DA	100%	-
101	TOTAL DEPRECIATION AND AMORTIZATION	Sum Lines 92 through 100	-			-
102						
103	TAXES OTHER THAN INCOME	(Note J)				
104	Labor Related	WP_D-1 Line 5	-	W/S	0.00%	-
105	Plant Related	WP_D-1 Line 9	-	NP	0.00%	-
106	Miscellaneous	WP_D-1 Line 12	-	NA	0.00%	-
107	TOTAL OTHER TAXES	Sum Lines 104 through 106	-			-
108						
109	INCOME TAXES	(Note K)				
110	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$		0.00%			
111	$CIT = (T/1-T) * (1-(WCLTD/R))$		0.00%			
112	where WCLTD=(line 153) and R= (line 156)					
113	and FIT, SIT & p are as given in Note K.					
114	$1 / (1 - T) =$ (from ln 110)		-			
115	Amortized Investment Tax Credit (enter negative)	Company Records				
116						
117	Income Tax Calculation	Line 68 times Line 111	-			-
118	ITC adjustment	Line 114 times Line 115	-	NP	0.00%	-
119	TOTAL INCOME TAXES	Sum Lines 117 through 118	-			-
120						
121						
122	REVENUE CREDITS	(Note L)				
123	Account No. 454 (Rent from Transmission Facilities)	WP_E-1 Line 4	-	DA	100%	-
124	Account No. 421.1 (Gain From Disposition of Utility Plant)	WP_E-1 Line 9	-	WS	0.00%	-
125	Account No. 456.1 (Revenue from Trans. of Elect. of Others)	WP_F-1 Line 36 Col. (b)	-	DA	100%	-
126	Account No. 456.1 (Revenue from Trans. of Elect. of Others)	WP_F-1 Line 36 Col. (c)	-	DA	100%	-
127	Settlement Credit	Note P	726,905	DA	100%	-
128	Total Revenue Credits		726,905			-
129						

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130 REVENUE REQUIREMENT

(726,905)

-

Line No.	SUPPORTING CALCULATIONS	Reference/Notes	Total Col. (3)	Allocator (Note O) Col. (4)	Total Transmission Col. (5)
131	TRANSMISSION PLANT INCLUDED IN THE ATRR	(Note M)			
132	Transmission plant	WP_B-1 Col. (a), Line 3			-
133	Transmission related Acquisition Adjustment	WP_B-4 Col. (c), Line 15			-
134	Total Transmission Plant	Sum Lines 131 through 132			-
135	Eliminate Generator Step-up facilities	WP_B-Inputs Est. Line 118			-
136	Transmission plant included in OATT Trans Rate	Sum Lines 133 through 134			-
137	Percent of Transmission Plant in the ATRR	Line 136 divided by Line 134		TP=	0.00%
138					
139	WAGES & SALARY ALLOCATOR (W/S)				
140	Production	Company Records WP_C-1 Line 31		NA 0.00%	-
141	Transmission	Col. (b)	-	TP 0.00%	-
142	Regional Market	Company Records		NA 0.00%	-
143	Distribution	Company Records		NA 0.00%	-
144	Other	Company Records		NA 0.00%	-
145	Total	Sum Lines 140 through 144	-		-
146					
147	W/S Allocator	Line 145, Col. (5) divided by Col. (3)		W/S=	0.00%
148					
149	Common to Electric Transmission Allocator	Common Plant to Electric (Common Plant Study) W/S Allocator, Line 147			0.00%
150		Line 149 times Line 150		CE=	0.00%
151					
152					
153					
154	RETURN	(Note N)	\$ % Cost Weighted		
155	Long Term Debt	WP_G-1 Col. (n), Line 6	- % 0.00%		0.0000
156	Preferred Stock	WP_G-1 Col. (n), Line 8	- % 0.00%		0.0000
157	Common Stock	WP_G-1 Col. (n), Line 14	- % 9.72%		0.0000
158	Total	Sum Lines 155 through 157	-	ROR=	0.0000

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159
 160

161 PREPAYMENTS ALLOCATION FACTOR TO
 162 ELECTRIC

20XX
 FERC
 Form
 No. 1

163

164 Total Electric Plant in Service

207, Ln.100, Col.
 (g)

165 Common PIS Allocated to Electric

356

166 Electric Plant Held for Future Use

214, Ln. 47, Col. (d)

167 Electric Construction Work in Progress

216, Ln. 43, Col. (b)

168 Common CWIP Allocated to Electric

356

169 Total Electric Plant

Sum Lines 163
 through 167

170 Total Utility Plant

110, Ln. 4, Col. (c)

171

Electric Plant to Total Plant Allocation Factor

Line 168 divided by
 Line 169

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.
- C Future Acquisition Adjustment amounts will not be included in the formula except as directed by the Commission pursuant to a Section 205 filing.
- D The Net Acquisition Adjustment will be the average of thirteen monthly balances.
- E 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. 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.
- F 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.
- G 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.
- H 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.
- I Includes only transmission related or functionally booked as transmission land held for future use.
- J Cash Working Capital will be set at and remain \$0 until such time as PSCo files and receives FERC approval.
- K Account 565 Transmission by Others is included only to the extent used to integrate the

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- 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 **W/S** Allocator is found on Line 147.
- The calculation of the **CE** Allocator is found on Line 151.
- The calculation of the **TP** Allocator is found on Line 137.
- 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
- P changed without a Section 205 or 206 filing.

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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)		GP= 0.00%	
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			

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		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	Regulatory Liabilities- FERC Account No. 254 (Note C)	WP_B-7 Line 14	-	W/S	0.00% -
45	Account No. 255	267.8.h	-	DA	100% -
46	Account No. 107 (CWIP) (Note E)	WP_B-8 Col. (a), Line 16	-	DA	100% -
47	Net Pre-Funded AFUDC on CWIP included (Note E)	WP_B-8 Col. (d), Line 16	-	DA	100% -
48	Unamortized Balance of Abandoned Incentive Plant (Note E)	WP_B-Inputs Act. Line 142	-	DA	100% -
49	Unamortized Balance of Extraordinary Property Loss (Note E)	WP_B-Inputs Act. Line 142	-	DA	100% -
50	TOTAL OTHER RATE BASE ITEMS	Sum Lines 40 through 49	-		-
51					
52	LAND HELD FOR FUTURE USE (Note F)	WP_B-Inputs Act. Line 142	-	TP	0.00% -
53					
54	WORKING CAPITAL				
55	Cash Working Capital	(Note G)	-		-
56	Materials & Supplies - Transmission	WP_B-6 Line 29	-	TP	0.00% -
57	Materials & Supplies - Other	WP_B-6 Line 31	-	NP	0.00% -
58	Prepayments (Account 165) Plant Related	WP_B-5 Line 8	-	NP	0.00% -
59	Prepayments (Account 165) Labor Related	WP_B-5 Line 15	-	W/S	0.00% -
60	Prepayments (Account 165) Transmission Related	WP_B-5 Line 19	-	TP	0.00% -
61	Prepayments (Account 165) Other Not Allocated	WP_B-5 Line 29	-	NA	0.00% -
62	TOTAL WORKING CAPITAL	Sum Lines 55 through 61	-		-
63					

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64	RATE BASE	Line 36 plus 50 plus 52 plus 62	-	-
65				
66	Rate of Return	Line 158	0.00%	0.00%
67				
68	RETURN (Rate Base * Rate of Return)	Line 64 times Line 66	-	-

Line No.	EXPENSE, TAXES & REVENUE		Reference/Notes	Total	Allocator (Note O)	Total Transmission
	REQUIREMENTS	CALCULATION				
		Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
69	OPERATION & MAINTENANCE EXPENSE					
70	Transmission		WP_C-1 Line 31	-		
71	Less Total Account 561		WP_C-1 Line 36	-		
72	Add Back Account 561.4		WP_C-1 Line 5	-		
73	Add Back Account 561.5		WP_C-1 Line 6	-		
74	Add Back Account 561.6		WP_C-1 Line 7	-		
75	Add Back Account 561.7		WP_C-1 Line 8	-		
76	Add Back Account 561.8		WP_C-1 Line 9	-		
77	Less Total Account 565 (Note H)		WP_C-1 Line 13	-		
78	Costs	Add Back Account 565.25- System Integration	WP_C-1 Line 34	-		
79	Transmission Subtotal		Sum Lines 70 through 78	-	TP 0.00%	-
80						
81	Administrative and General (Note I)		WP_C-2 Line 15	-		
82	Less: Acc. 924, Property Insurance		WP_C-2 Line 5	-		
83	Balance of A & G		Sum Lines 81 through 82	-	W/S 0.00%	-
84	Plus: Account 924, Property Insurance		Line 82	-	NP 0.00%	-
85	Account 928 - Transmission Specific		WP_C-4 Line 7	-	DA 100%	-
86	A & G Subtotal		Sum Lines 81 through 85	-		-
87						
88	TOTAL O & M EXPENSE		Line 79 plus Line 86	-		-
89						
90						
91	DEPRECIATION AND AMORTIZATION EXPENSE					
92	Transmission		WP_B-1 Line 24 Col. (d)	-	DA 100%	-
93	Plus: Pre-Funded AFUDC Amortization (Note E)		WP_B-8 Col (f), Line 16	-	DA 100%	-
94	Plus: Recovery of Abandoned Incentive Plant (Note E)		WP_B-Inputs Act. Line 142	-	DA 100%	-

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95	Plus: Recovery of Extraordinary Property Loss (Note E)	WP_B-Inputs Act. Line 142	-	DA	100%	-
96	General	WP_B-1 Line 26 Col. (d)	-	W/S	0.00%	-
97	Intangible	WP_B-1 Line 27 Col. (d)	-	W/S	0.00%	-
98	Common Intangible	WP_B-1 Line 28 Col. (d)	-	CE	0.00%	-
99	Common General	WP_B-1 Line 29 Col. (d)	-	CE	0.00%	-
100	Acquisition Adjustment Amortization (Note F)	WP_B-4 Line 15 Col. (o)	-	DA	100%	-
101	TOTAL DEPRECIATION AND AMORTIZATION	Sum Lines 92 through 100	-			-
102						
103	TAXES OTHER THAN INCOME (Note J)					
104	Labor Related	WP_D-1 Line 5	-	W/S	0.00%	-
105	Plant Related	WP_D-1 Line 9	-	NP	0.00%	-
106	Miscellaneous	WP_D-1 Line 12	-	NA	0.00%	-
107	TOTAL OTHER TAXES	Sum Lines 104 through 106	-			-
108						
109	INCOME TAXES (Note K)					
110	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$		0.00%			
111	$\text{CIT} = (T / 1 - T) * (1 - (\text{WCLTD} / \text{R})) =$		0.00%			
112	where WCLTD=(line 153) and R= (line 156)					
113	and FIT, SIT & p are as given in Note K.					
114	$1 / (1 - T) =$ (from ln 110)		-			
115	Amortized Investment Tax Credit (enter negative)	FF1 266.8.f				
116						
117	Income Tax Calculation	Line 68 times Line 111	-			-
118	ITC adjustment	Line 114 times Line 115	-	NP	0.00%	-
119	TOTAL INCOME TAXES	Sum Lines 117 through 118	-			-
120						
121						
122	REVENUE CREDITS (Note L)					
123	Account No. 454 (Rent from Transmission Facilities)	WP_E-1 Line 4	-	DA	100%	-
124	Account No. 421.1 (Gain From Disposition of Utility Plant)	WP_E-1 Line 9	-	WS	0.00%	-
125	Account No. 456.1 (Revenue from Trans. of Elect. of Others)	WP_F-1 Line 36 Col. (b)	-	DA	100%	-
126	Account No. 456.1 (Revenue from Trans. of Elect. of Others)	WP_F-1 Line 36 Col. (c)	-	DA	100%	-
127	Settlement Credit	Note P	726,905	DA	100%	-
128	Total Revenue Credits		-			-
129						
130	REVENUE REQUIREMENT		-			-

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Line No.	SUPPORTING CALCULATIONS	Reference/Notes	Total	Allocator (Note O)	Total Transmission
	Col. (1)	Col. (2)	Col. (3)	Col. (4)	Col. (5)
131	TRANSMISSION PLANT INCLUDED IN THE ATRR	(Note M)			
132	Transmission plant	WP_B-1 Col (a), Line 3			-
133	Transmission related Acquisition Adjustment	WP_B-4 Col. (c), Line 15			-
134	Total Transmission Plant	Sum Lines 131 through 132			-
135	Eliminate Generator Step-up facilities	WP_B-Inputs Act. Line 117			-
136	Transmission plant included in OATT Trans Rate	Sum Lines 133 through 134			-
137	Percent of Transmission Plant in the ATRR	Line 136 divided by Line 134		TP=	0.00%
138					
139	WAGES & SALARY ALLOCATOR (W/S)				
140	Production	FF1. 354.20.b		NA 0.00%	-
141	Transmission	WP_C-1 Line 31 Col. (b)	-	TP 0.00%	-
142	Regional Market	FF1. 354.22.b		NA 0.00%	-
143	Distribution	FF1. 354.23.b		NA 0.00%	-
144	Other	FF1. 354.24.b		NA 0.00%	-
145	Total	Sum Lines 140 through 144	-		-
146					
147	W/S Allocator	Line 145, Col. (5) divided by Col. (3)		W/S=	0.00%
148					
149	Common to Electric Transmission Allocator	FF1.356			
150		W/S Allocator, Line 147			0.00%
151		Line 149 times Line 150		CE=	0.00%
152					
153					
154	RETURN	(Note N)	\$ %	Cost	Weighted
155	Long Term Debt	WP_G-1 Line 6	-	0.00%	0.0000
156	Preferred Stock	WP_G-1 Line 8	-	0.00%	0.0000
157	Common Stock	WP_G-1 Line 14	-	9.72%	0.0000
158	Total	Sum Lines 155 through 157	-	ROR=	0.0000
159					
160					
161	PREPAYMENTS ALLOCATION FACTOR TO ELECTRIC				

20XX
FERC

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			Form No. 1
162			
163	Total Electric Plant in Service	207, Ln.100, Col. (g)	
164	Common PIS Allocated to Electric	356	
165	Electric Plant Held for Future Use	214, Ln. 47, Col. (d)	
166	Electric Construction Work in Progress	216, Ln. 43, Col. (b)	
167	Common CWIP Allocated to Electric	356	
168	Total Electric Plant	Sum Lines 163 through 167	-
169	Total Utility Plant	110, Ln. 4, Col. (c), plus Ln. 16, Col. (c)	
170			
171	Electric Plant to Total Plant Allocation Factor	Line 168 divided by Line 169	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.
- C 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. 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.
- 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.

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- 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.
 Includes only FICA, unemployment, property, and other assessments charged in the current year.
- J Taxes related to income are excluded. Franchise taxes are not included in transmission revenue requirement in the Rate Formula Template,
 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.
 Includes income related to transmission facilities, such as pole attachments, rentals and special use for the
- L 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
 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
- M 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.
 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.
- N 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 147.
 The calculation of the **CE** Allocator is found on Line 151.
 The calculation of the **TP** Allocator is found on Line 137.
 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.
- P

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

Table 8
 WP_B-2

Estimated

Line No.	Account Number	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 281 - Accelerated amortization property (4)					
2		-	-	-	-	-
3	Proration Adjustment (5)			-		-
4	Total Acct. 281 (Form No. 1 pg. 272-273, Line 17, Col. b & k)	-	-	-	-	-
5						
6	Account 282 - Other Property (4)					
7	Plant Related- Direct Assigned to Transmission					
8		-	-	-	-	-
9		-	-	-	-	-
10		-	-	-	-	-
11		-	-	-	-	-
12		-	-	-	-	-
13		-	-	-	-	-
14		-	-	-	-	-
15		-	-	-	-	-
16		-	-	-	-	-
17	Proration Adjustment (5)			-		-
18	Total	-	-	-	-	-
19						
20	Plant Related- Allocated to Transmission					
21		-	-	-	-	-
22		-	-	-	-	-
23		-	-	-	-	-
24		-	-	-	-	-
25	Proration Adjustment (5)			-		-
26	Total	-	-	-	-	-
27	Labor Allocation Factors, ATRR Est. Line 147					0.00%
28	Total Plant Related Allocated to Transmission					-

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29					
30	FAS 109	-	-	-	-
31	Sub-total FAS 109	-	-	-	-
32					
33	Total Acct. 282 (Form No. 1, pg. 274-275, ln 2 + Ln 6, col b & k)	-	-	-	-
34					
35	Account 283 - Other (4)				
36	Plant Related- Direct Assigned to Production				
37		-	-	-	-
38		-	-	-	-
39	Proration Adjustment (5)			-	-
40	Total	-	-	-	-
41					
42	Direct Assigned to Transmission				
43		-	-	-	-
44	Total				
45					
46	Plant Related- Allocated to Transmission				
47		-	-	-	-
48		-	-	-	-
49		-	-	-	-
50		-	-	-	-
51	Proration Adjustment (5)			-	-
52	Total	-	-	-	-
53	Labor Allocation Factors, ATRR Est. Line 147				0.00%
54	Total Plant Related Allocated to Transmission				-
55					
56	Labor Related				
57		-	-	-	-
58		-	-	-	-
59	Sub-total labor Related	-	-	-	-
60	Labor Allocation Factors, ATRR Est. Line 147				0.00%
61	Total Plant Related Allocated to Transmission				-
62					
63	Related to All Plant				
64		-	-	-	-
65		-	-	-	-
66		-	-	-	-

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			-	-	-	-
67	Proration Adjustment (5)			-		-
68	Sub-total Production Related	-	-	-	-	-
69	Net Plant Allocation Factor, ATRR Est. Line					
36						0.00%
70	Total Related to All Plant					-
71						
72	Retail Related					
73		-	-	-	-	-
74		-	-	-	-	-
75		-	-	-	-	-
76		-	-	-	-	-
77	Sub-total Retail Related	-	-	-	-	-
78						
79	Other Non-Transmission Related					
80		-	-	-	-	-
81		-	-	-	-	-
82		-	-	-	-	-
83	Sub-total Other Related	-	-	-	-	-
84						
85	Total Acct. 283 (Form No. 1, pg. 276-277, line 9, col b & k)	-	-	-	-	-

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. Adjustment to ADIT associated with plant adjustments, see WP_B-Inputs.

Note:

3. ADIT associated with Pension expense has been eliminated because the prepaid pension asset is not included in rate base.

Note:

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

Note:

5. Reference WP_ADIT Prorate

Actuals

Line No.	Account Number	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 281 - Accelerated amortization property (4)					
2		-	-	-	-	-
3	Proration Adjustment (5)			-		-
4	Total Acct. 281 (Form No. 1 pg. 272-273, Line	-				

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17, Col. b & k)	-	-	-	-
5				
6	Account 282 - Other Property (4)			
7	Plant Related- Direct Assigned to Transmission			
8		-	-	-
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14		-	-	-
15		-	-	-
16		-	-	-
17	Proration Adjustment (5)	-	-	-
18	Total	-	-	-
19				
20	Plant Related- Allocated to Transmission			
21		-	-	-
22		-	-	-
23		-	-	-
24		-	-	-
25	Proration Adjustment (5)	-	-	-
26	Total	-	-	-
27	Labor Allocation Factors, ATRR Act. Line 147			0.00%
28	Total Plant Related Allocated to Transmission			-
29				
30		-	-	-
31	Sub-total FAS 109	-	-	-
32				
33	Total Acct. 282 (Form No. 1, pg. 274-275, ln 2 + Ln 6, col b & k)	-	-	-
34				
35	Account 283 - Other (4)			
36	Plant Related- Direct Assigned to Production			
37		-	-	-
38		-	-	-
39		-	-	-

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40	Proration Adjustment (5)	-	-	-	-
41	Total	-	-	-	-
42					
43	Plant Related- Allocated to Transmission				
44		-	-	-	-
45		-	-	-	-
46		-	-	-	-
47		-	-	-	-
48	Proration Adjustment (5)	-	-	-	-
49	Total	-	-	-	-
50	Labor Allocation Factors, ATRR Act. Line 147				0.00%
51	Total Plant Related Allocated to Transmission				-
52					
53	Labor Related				
54		-	-	-	-
55		-	-	-	-
56	Sub-total labor Related	-	-	-	-
57	Labor Allocation Factors, ATRR Act. Line 147				0.00%
58	Total Plant Related Allocated to Transmission				-
59					
60	Related to All Plant				
61		-	-	-	-
62		-	-	-	-
63		-	-	-	-
64		-	-	-	-
65	Proration Adjustment (5)	-	-	-	-
66	Sub-total Production Related	-	-	-	-
67	Net Plant Allocation Factor, ATRR Act. Line 36				0.00%
68	Total Related to All Plant				-
69					
70	Retail Related				
71		-	-	-	-
72		-	-	-	-
73		-	-	-	-
74		-	-	-	-
75		-	-	-	-

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76		-	-	-	-	-
77		-	-	-	-	-
78	Sub-total Retail Related	-	-	-	-	-
79						
80	Other Non-Production Related					
81		-	-	-	-	-
82		-	-	-	-	-
83		-	-	-	-	-
84		-	-	-	-	-
85		-	-	-	-	-
86		-	-	-	-	-
87	Sub-total Other Related	-	-	-	-	-
88						
89	Total Acct. 283 (Form No. 1, pg. 276-277, line 9, col b & k)	-	-	-	-	-

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. Adjustment to ADIT associated with plant adjustments, see WP_B-Inputs.

Note:

3. ADIT associated with Pension expense has been eliminated because the prepaid pension asset is not included in rate base.

Note:

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

Note:

5. Reference WP_ADIT Prorate

Proposed Effective Date: 4/16/2016

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					

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29		-	-	-	-	-
30		-	-	-	-	-
31		-	-	-	-	-
32		-	-	-	-	-
33		-	-	-	-	-
34		-	-	-	-	-
35	Proration Adjustment (3)			-		-
36	Total Plant Related- Allocated to Transmission	-	-	-	-	-
37	Labor Allocation Factors, ATRR Est. Line 147					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 36					0.00%
50	Allocated Total Related to All Plant					-
51						
52	Labor Related					
53		-	-	-	-	-
54		-	-	-	-	-
55		-	-	-	-	-
56		-	-	-	-	-
57		-	-	-	-	-
58		-	-	-	-	-
59		-	-	-	-	-
60		-	-	-	-	-
61		-	-	-	-	-
62		-	-	-	-	-

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63		-	-	-	-	-
64	Total Labor Related	-	-	-	-	-
65	Labor Allocation Factors, ATRR Est. Line 147					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	Total Account 190 (Form No. 1, page 234, line 8, cols b & c)	-	-	-	-	-

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					
2	Income Taxes (2)					
3	Production Related - Demand					
4				-		-
5	Total Production - Demand Related					

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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 147					0.00%
38	Total Plant Related Allocated to Transmission					-
39						

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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 36					<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 147					<u>0.00%</u>
69	Allocated Total Labor Related					-
70						
71	Retail Related					
72		-	-	-	-	-
73		-	-	-	-	-

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

Note:

1. Deferred Taxes associated with implementing Statements of Financial Accounting Standards Board 109, distribution, production, retail, and non-utility plant related are eliminated.
2. 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

Approved Effective Date:

Table 15
WP_B-Inputs Est.

Gross Plant		Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
	Reference	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records
1	December									
2	January									
3	February									
4	March									
5	April									
6	May									
7	June									
8	July									
9	August									
10	September									
11	October									
12	November									
13	December									
14	13 Month Avg. (Lns 1 - 13)	-	-	-	-	-	-	-	-	-
15	Less ARO (13 Month Avg) (1)	-	-	-	-	-	-	-	-	-
16										
17	Adj Balance	-	-	-	-	-	-	-	-	-
18										
19	Accumulated Amortization	Depreciation and								

Approved Effective Date:

[illegible]

Proposed Effective Date: 4/16/2016

46	Total								
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47

48 **Plant Adjustments (4)**

49

50 **Gross**
 51 **Plant**

51

52		Electric Intangible			Distributio n Plant	General Plant	Common Intangible				Commo n General
53		FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Total	Smart Grid City
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 54 - 66)	-	-	-	-	-	-	-	-	-	-

68

Proposed Effective Date: 4/16/2016

69 **Accumulated**
 70 **Depreciation**

		Electric Intangible			Distributio n Plant	General Plant	Common Intangible				Commo n General
		FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Total	Smart Grid City
73	December			-						-	
74	January			-						-	
75	February			-						-	
76	March			-						-	
77	April			-						-	
78	May			-						-	
79	June			-						-	
80	July			-						-	
81	August			-						-	
82	September			-						-	
83	October			-						-	
84	November			-						-	
85	December			-						-	
86	13 Month Avg. (Lns 73 - 85)	-	-	-	-	-	-	-	-	-	-

87
 88 **Depreciation Expense**

		Electric Intangible			Distributio n Plant	General Plant	Common Intangible				Commo n General
--	--	---------------------	--	--	------------------------	---------------	-------------------	--	--	--	--------------------

Approved Effective Date:

[illegible]

103	Generator Step ups								
104	Gross Plant			Accum Depreciation & Amort			ADIT		
105	Transmission GSU	Distributio n GSU	General GSU	Transmissi on GSU	Distribution GSU	General GSU	Transmis sion GSU	Distribution GSU	General GSU
106	December						-	-	-
107	January								
108	February								
109	March								
110	April								
111	May								
112	June								
113	July								
114	August								

Approved Effective Date:

120121100

122

126127

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128

120

129

120

130

100

131

101

Proposed Effective Date: 4/16/2016

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			-			-	
140	September		-			-	
141	October		-			-	
142	November		-			-	
143	December		-			-	
144	13 Month Avg. (Lns 130 - 142)	-	-	-	-	-	-

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.

151 Note 5. ADIT proration adjustments are derived on WP_ADIT Prorate.

152 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).

Approved Effective Date:

Table 16
WP_B-Inputs Act.

20 Accumulated Depreciation and Amortization

Proposed Effective Date: 4/16/2016

21

22

FERC Form
 No. 1
 reference

23

24

25

26

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37

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41

42

43

44

45

46

FERC Form
 No. 1
 reference

Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
(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)	(page 356)	(page 356)
December								
January								
February								
March								
April								
May								
June								
July								
August								
September								
October								
November								
December								
13 Month Avg. (Lns 23 - 35)	-	-	-	-	-	-	-	-
Less ARO (13 Month Avg) (1)								
Adj Balance	-	-	-	-	-	-	-	-

Depreciation Expense

Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
(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. 11)

Proposed Effective Date: 4/16/2016

47	Total								
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48

49 **Plant Adjustments (4)**

50 **Gross**
 51 **Plant**

52

Electric Intangible			Distributio n Plant	General Plant	Common Intangible				Commo n General
FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Total	Smart Grid City
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)	-	-	-	-	-	-	-	-

68

69 **Accumulated Depreciation**

Approved Effective Date:

Electric Intangible			Distributio n Plant	General Plant	Common Intangible				Commo n General
FERC 302	Smart Grid City	Total	Smart Grid City	Smart Grid City	FERC 302	CRS	OMS	Total	Smart Grid City
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
		-						-	
-	-	-	-	-	-	-	-	-	-

ion Expense

Electric Intangible			Distributio n Plant	General Plant	Common Intangible				Commo n General
---------------------	--	--	------------------------	---------------	-------------------	--	--	--	--------------------

Approved Effective Date:

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Proposed Effective Date: 4/16/2016

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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.

151 Note 5. ADIT proration adjustments are derived on WP_ADIT Prorate.

152 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).

Table 39
WP ADIT Prorate

Rate	
Year	<i>Projected</i>
=	<i>2015</i>

[illegible]

Proposed Effective Date: 4/16/2016

11	April	30	246	36	67.21%	-	-	-	-	-	-	-	-	-
12	May	31	215	36	58.74%	-	-	-	-	-	-	-	-	-
13	June	30	185	36	50.55%	-	-	-	-	-	-	-	-	-
14	July	31	154	36	42.08%	-	-	-	-	-	-	-	-	-
15	August	31	123	36	33.61%	-	-	-	-	-	-	-	-	-
16	September	30	93	36	25.41%	-	-	-	-	-	-	-	-	-
17	October	31	62	36	16.94%	-	-	-	-	-	-	-	-	-
18	November	30	32	36	8.74%	-	-	-	-	-	-	-	-	-
19	December	31	1	36	0.27%	-	-	-	-	-	-	-	-	-
20	Total		2,030	4,392		-	-		-	-	-	-	-	
21				53.78%										
22	Proration Factor													
23														
24														
25	Beginning Balance of Prorated items				(Line 7, Col H)	-			(Line 7, Col N)	-				
26	Ending Balance of Prorated items				(Line 19, Col H)	-			(Line 19, Col N)	-				
27	Average Balance Prorated items				(Average of Line 25 & Line 26)	-			(Average of Line 25 & Line 26)	-				
28	Non-prorated Average Balance				(WP_B-3, Average of Line 26, Cols (a) and (b))	-			(WP_B-3, Average of Line 26, Cols (a) and (b))	-				

Proposed Effective Date: 4/16/2016

29	Proration Adjustment					-						-		
30														
31														
32	Account 190- Accumulated Deferred Income Taxes													
33	Plant Related- Allocated to Transmission													
34	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration - True-up					
35	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance
36														
37														
38	December 31st Balance - Prorated Items						-							-
39	January	31	336	366	91.80%	-	-	-	-	-	-	-	-	-
40	February	29	307	366	83.88%	-	-	-	-	-	-	-	-	-
41	March	31	276	366	75.41%	-	-	-	-	-	-	-	-	-
42	April	30	246	366	67.21%	-	-	-	-	-	-	-	-	-
43	May	31	215	366	58.74%	-	-	-	-	-	-	-	-	-
44	June	30	185	366	50.55%	-	-	-	-	-	-	-	-	-

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

Proposed Effective Date: 4/16/2016

Att O-PSCo Formula Rate,
Table 39, WP ADIT Prorate
Version 0.0.0
Page 4 of 34
Approved Effective Date:

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Approved Effective Date:

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Approved Effective Date:

			ure Por tion of Te st Per iod						activity	projection	projection but increases ADIT	projection and is a reduction to ADIT	
99													
10	December 31st Balance - Prorated Items						-						-
10	January	31	336	366	91.80%		-	-		-	-	-	-
10	February	29	307	366	83.88%		-	-		-	-	-	-
10	March	31	276	366	75.41%		-	-		-	-	-	-
10	April	30	246	366	67.21%		-	-		-	-	-	-
10	May	31	215	366	58.74%		-	-		-	-	-	-
10	June	30	185	366	50.55%		-	-		-	-	-	-
10	July	31	154	366	42.08%		-	-		-	-	-	-
10	August	31	123	366	33.61%		-	-		-	-	-	-
10	September	30	93	366	25.41%		-	-		-	-	-	-
11	October	31	62	366	16.94%		-	-		-	-	-	-
11	November	30	32	366	8.74%		-	-		-	-	-	-
11	December	31	1	366	0.27%		-	-		-	-	-	-

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			of Te st Per iod							ADIT	ADIT	
13												
13												
1	December 31st Balance - Prorated Items											
13	Janua	31	336	36								
2	ry			6	91.80%	-	-	-	-	-	-	-
13	Febru	29	307	36	83.88%	-	-	-	-	-	-	-
3	ary			6								
13	March	31	276	36	75.41%	-	-	-	-	-	-	-
4				6								
13	April	30	246	36	67.21%	-	-	-	-	-	-	-
5				6								
13	May	31	215	36	58.74%	-	-	-	-	-	-	-
6				6								
13	June	30	185	36	50.55%	-	-	-	-	-	-	-
7				6								
13	July	31	154	36	42.08%	-	-	-	-	-	-	-
8				6								
13	Augus	31	123	36	33.61%	-	-	-	-	-	-	-
9	t			6								
14	Septe	30	93	36	25.41%	-	-	-	-	-	-	-
0	mber			6								
14	Octob	31	62	36	16.94%	-	-	-	-	-	-	-
1	er			6								
14	Nove	30	32	36	8.74%	-	-	-	-	-	-	-
2	mber			6								
14	Dece	31	1	36	0.27%	-	-	-	-	-	-	-
3	mber			6								
14	Tota											

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4		2,030	4,392	-	-	-	-	-	-
14									
5	Prorat		53.						
14	ion		78						
6	Factor		%						
14									
7									
14									
8									
14	Beginning Balance of	(Line						(Line	
9	Prorated items	131, Col		-				131, Col	-
		H)						N)	
15	Ending Balance of	(Line						(Line	
0	Prorated items	143, Col		-				143, Col	-
		H)						N)	
15	Average Balance	(Average of Line 149 & Line						(Average of Line 149 &	
1	Prorated items	150)		-				Line 150)	-
								(WP_B-2, Average of	
15	Non-prorated Average	(WP_B-2, Average of Line 35, Cols (a) and						Line 35, Cols (a) and	
2	Balance	(b))		-				(b))	-
15	Proration								
3	Adjustment			-					-
15									
4									
15									
5									
15									
6	Account 282 - Other Property								
15									
7	Plant Related- Allocated to Transmission								

Days in Period				
A	B	C	D	E
Month	Day s in the Mon th	Num ber of Days Pror ated	Tot al Da ys in Fut ure Por tion of	Proration Amount (C / D)

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

Averaging Preserving Projected Proration - True-up					
I	J	K	L	M	N
Actual Monthly Activity	Differen ce between projecte d and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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5		2,03	4,3	-	-	-	-	-	-
		0	92						
17									
6									
17	Prorat		53.						
7	ion		78						
7	Factor		%						
17									
8									
17									
9									
18	Beginning Balance of	(Line							
0	Prorated items	162, Col		-					-
		H)							
18	Ending Balance of	(Line							
1	Prorated items	174, Col		-					-
		H)							
18	Average Balance	(Average of Line 180 & Line							
2	Prorated items	181)		-					-
18	Non-prorated Average	(WP_B-2, Average of Line 66, Cols (a) and							
3	Balance	(b))		-					-
18	Proration								
4	Adjustment			-					-
18									
5									
18									
6									
18									
7	Account 283 - Other								
18									
8	Plant Related- Direct Assigned to Production								
18									
9									
19									
0									

Days in Period				
A	B	C	D	E
Month	Day s in the Mon th	Num ber of Days Pror ated	Tot al Day s in Fut ure Por tion of	Proration Amount (C / D)

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

Averaging Preserving Projected Proration - True-up					
I	J	K	L	M	N
Actual Monthly Activity	Differen ce between projecte d and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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6		2,030	4,392	-	-	-	-	-	-
207	Proration Factor		53.78%						
210									
211	Beginning Balance of Prorated items	(Line 193, Col H)		-	(Line 193, Col N)			-	
212	Ending Balance of Prorated items	(Line 205, Col H)		-	(Line 205, Col N)			-	
213	Average Balance Prorated items	(Average of Line 211 & Line 212)		-	(Average of Line 211 & Line 212)			-	
214	Non-prorated Average Balance	(WP_B-2, Average of Line Public Service Company of Colorado, Cols (a) and (b))		-	(WP_B-2, Average of Line , Cols (a) and (b))			-	
215	Proration Adjustment			-				-	

Account 283 - Other

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 Prorated	Total Days in Future Portion of Te	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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7		2,03	4,3	-	-	-	-	-	-
		0	92						
23									
8	Prorat		53.						
23	ion		78						
9	Factor		%						
24									
0									
24									
1									
24	Beginning Balance of	(Line							
2	Prorated items	224, Col		-					-
		H)							
24	Ending Balance of	(Line							
3	Prorated items	236, Col		-					-
		H)							
24	Average Balance	(Average of Line 242 & Line							
4	Prorated items	243)		-					-
24	Non-prorated Average	(WP_B-2, Average of Line 23, Cols (a) and							
5	Balance	(b))		-					-
24	Proration								
6	Adjustment			-					-

Account 283 - Other

Related to All Plant

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 Prorated	Total Days in Future Portion of Te	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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8		2,03	4,3	-	-	-	-	-	-
		0	92						
26									
9									
	Prorat		53.						
27	ion		78						
0	Factor		%						
27									
1									
27									
2									
27	Beginning Balance of	(Line				(Line			
3	Prorated items	255, Col		-		255, Col		-	
		H)				N)			
27	Ending Balance of	(Line				(Line			
4	Prorated items	267, Col		-		267, Col		-	
		H)				N)			
27	Average Balance	(Average of Line 273 & Line				(Average of Line 273 &			
5	Prorated items	274)		-		Line 274)		-	
27	Non-prorated Average	(WP_B-2, Average of Line 54, Cols (a) and				(WP_B-2, Average of			
6	Balance	(b))		-		Line , Cols (a) and (b))		-	
27	Proration								
7	Adjustment			-				-	

WP_B-Inputs - Adjustments to ADIT

Electric Intangible - FERC 302

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 Prorated	Total Days in Future Portion of Te	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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9		2,03	4,3	-	-	-	-	-	-
		0	92						
30									
0	Prorat		53.						
30	ion		78						
1	Factor		%						
30									
2									
30									
3									
30	Beginning Balance of		(Line				(Line		
4	Prorated items		286, Col	-			286, Col	-	
			H)				N)		
30	Ending Balance of		(Line				(Line		
5	Prorated items		298, Col	-			298, Col	-	
			H)				N)		
30	Average Balance		(Average of Line 304 & Line				(Average of Line 304 &		
6	Prorated items		305)	-			Line 305)	-	
30	Non-prorated Average		(WP_B-2, Average of Line 85, Cols (a) and				(WP_B-2, Average of		
7	Balance		(b))	-			Line , Cols (a) and (b))	-	
30	Proration								
8	Adjustment			-				-	

WP_B-Inputs - Adjustments to ADIT

Electric Intangible - Smart Grid City

Days in Period				
A	B	C	D	E
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Te	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					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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0		2,03	4,3	-	-	-	-	-	-
		0	92						
33									
1	Prorat		53.						
33	ion		78						
2	Factor		%						
33									
3									
33									
4									
33	Beginning Balance of	(Line					(Line		
5	Prorated items	317, Col		-			317, Col	-	
		H)					N)		
33	Ending Balance of	(Line					(Line		
6	Prorated items	329, Col		-			329, Col	-	
		H)					N)		
33	Average Balance	(Average of Line 335 & Line					(Average of Line 335 &		
7	Prorated items	336)		-			Line 336)	-	
33	Non-prorated Average	(WP_B-2, Average of Line , Cols (a) and					(WP_B-2, Average of		
8	Balance	(b))		-			Line , Cols (a) and (b))	-	
33	Proration								
9	Adjustment			-				-	

WP_B-Inputs - Adjustments to ADIT

Distribution Plant - Smart Grid City

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 Prorated	Total Days in Future Portion of Te	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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[illegible]

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1		2,03	4,3	-	-	-	-	-	-
		0	92						
36									
2	Prorat		53.						
36	ion		78						
3	Factor		%						
36									
4									
36									
5									
36	Beginning Balance of	(Line						(Line	
6	Prorated items	348, Col		-				348, Col	-
		H)						N)	
36	Ending Balance of	(Line						(Line	
7	Prorated items	360, Col		-				360, Col	-
		H)						N)	
36	Average Balance	(Average of Line 366 & Line						(Average of Line 366 &	
8	Prorated items	367)		-				Line 367)	-
36	Non-prorated Average	(WP_B-2, Average of Line , Cols (a) and						(WP_B-2, Average of	
9	Balance	(b))		-				Line , Cols (a) and (b))	-
37	Proration								
0	Adjustment			-					-

WP_B-Inputs - Adjustments to ADIT

General Plant - Smart Grid City

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 Prorated	Total Days in Future Portion of Te	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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2		2,03	4,3	-	-	-	-	-	-
		0	92						
39									
3	Prorat		53.						
39	ion		78						
4	Factor		%						
39									
5									
39									
6									
39	Beginning Balance of	(Line				(Line			
7	Prorated items	379, Col		-		379, Col		-	
		H)				N)			
39	Ending Balance of	(Line				(Line			
8	Prorated items	391, Col		-		391, Col		-	
		H)				N)			
39	Average Balance	(Average of Line 397 & Line				(Average of Line 397 &			
9	Prorated items	398)		-		Line 398)		-	
40	Non-prorated Average	(WP_B-2, Average of Line , Cols (a) and				(WP_B-2, Average of			
0	Balance	(b))		-		Line , Cols (a) and (b))		-	
40	Proration								
1	Adjustment			-				-	

WP_B-Inputs - Adjustments to ADIT

Common Intangible - FERC 302

Days in Period				
A	B	C	D	E
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Te	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					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorate actual balance

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3		2,030	4,392	-	-	-	-	-	-
42									
4	Prorat		53.						
42	ion		78						
5	Factor		%						
42									
6									
42									
7									
42	Beginning Balance of	(Line							
8	Prorated items	410, Col		-					-
		H)							
42	Ending Balance of	(Line							
9	Prorated items	422, Col		-					-
		H)							
43	Average Balance	(Average of Line 428 & Line							
0	Prorated items	429)		-					-
43	Non-prorated Average	(WP_B-2, Average of Line , Cols (a) and							
1	Balance	(b))		-					-
43	Proration								
2	Adjustment			-					-

WP_B-Inputs - Adjustments to ADIT

Common Intangible - CRS

Days in Period				
A	B	C	D	E
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Te	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					
I	J	K	L	M	N
Actual Monthly Activity	Difference between projected and actual activity	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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4		2,030	4,392	-	-	-	-	-	-
45									
5	Prorat		53.						
45	ion		78						
6	Factor		%						
45									
7									
45									
8									
45	Beginning Balance of	(Line							
9	Prorated items	441, Col		-					-
		H)							
46	Ending Balance of	(Line							
0	Prorated items	453, Col		-					-
46	Average Balance	H)							
1	Prorated items	(Average of Line 459 & Line							
46	Non-prorated Average	460)		-					-
2	Balance	(WP_B-2, Average of Line , Cols (a) and							
46	Proration	(b))		-					-
3	Adjustment			-					-

WP_B-Inputs - Adjustments to ADIT

Common Intangible - OMS

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 Prorated	Total Days in Future Portion of Te	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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5		2,030	4,392	-	-	-	-	-	-
48									
6	Prorat		53.						
48	ion		78						
7	Factor		%						
48									
8									
48									
9									
49	Beginning Balance of	(Line							
0	Prorated items	472, Col		-					-
		H)							
49	Ending Balance of	(Line							
1	Prorated items	484, Col		-					-
		H)							
49	Average Balance	(Average of Line 490 & Line							
2	Prorated items	491)		-					-
49	Non-prorated Average	(WP_B-2, Average of Line , Cols (a) and							
3	Balance	(b))		-					-
49	Proration								
4	Adjustment			-					-

WP_B-Inputs - Adjustments to ADIT

Common General - Smart Grid City

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 Prorated	Total Days in Future Portion of Te	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increases ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance

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6		2,030	4,392	-	-	-	-	-	-
51									
7									
51	Prorat		53.						
8	ion		78						
51	Factor		%						
9									
52									
0									
52	Beginning Balance of	(Line							
1	Prorated items	503, Col		-					-
		H)							
52	Ending Balance of	(Line							
2	Prorated items	515, Col		-					-
		H)							
52	Average Balance	(Average of Line 521 & Line							
3	Prorated items	522)		-					-
52	Non-prorated Average	(WP_B-2, Average of Line , Cols (a) and							
4	Balance	(b))		-					-
52	Proration								
5	Adjustment			-					-

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****PROJECTED****

Rate Formula Template
 Utilizing Projected Data
 For the Billing Period 01/01/yy to 12/31/yy

Table 6

SOUTHWESTERN PUBLIC SERVICE COMPANY

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#

Note
 Letter

- A The revenues credited shall include amounts received directly from the SPP for service under this tariff reflecting SPS's integrated transmission facilities. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or other facilities revenues shall be excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. 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. See Worksheet B for details.
- B The annual and monthly net and gross plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned facilities, any Base Plan Upgrades, distribution facilities, and radial lines.
- C This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet R shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC by a separate docket. These individual additional revenue requirements shall be summed, for the then current year, and included here.
- D Reflects 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 M. 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.
- E Includes any incentive Construction Work in Progress (CWIP), any related 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 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 SPS files and receives FERC approval for a lead/lag study.
- H Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Excludes interest since interest is added to the revenue requirement on line 140.
- I The base plan upgrade revenue requirement will be updated annually in the Annual Update. The BPU revenue requirement will be a projected amount with a true-up to actual adjustment. The updated revenue requirement will be provided to the SPP no later than November 15 for billings effective January 1.
- J (Reserved for future use)
- K Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet H how these expense items are assigned to transmission.
 FERC Assessment Fees, General Advertising, and Industry Association Dues and Research and Developments costs recorded in 930.2 shall not be assigned to transmission. A & G expenses shall include specific transmission safety-related advertising and transmission siting advertising costs.
- The annual PBOP expense amount will be based on the PBOP expense amount reported in SPS's most recent annual actuarial valuation report as of the date of SPS's Annual Update. SPS will provide a copy of that actuarial report as part of its Annual Update and its Annual Informational Filing to the Commission.
- NERC fees recorded in Acct. 928, Regulatory Commission Expenses, or in Acct. 165, Prepayments, shall be excluded from the formula.
- L Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, retail and non-transmission related taxes are excluded.
- M 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". If the utility is taxed in more than one state, it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that 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) (In 135) multiplied by (1/(1-T)). If the applicable tax rates are zero enter 0.
- | | | | |
|------------------|--------------------|-------|--|
| Inputs Required: | FIT = | 0.00% | |
| | SIT= (Worksheet L) | 0.00% | (State Income Tax Rate or Composite SIT) |
| | p = | 0.00% | (percent of FIT deductible for state purposes) |
- N 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.
- O Enter dollar amounts. Includes service company labor. Does not include contract labor.

Proposed Effective Date: 4/16/2016

****ACTUAL****

Rate Formula Template
Utilizing FERC Form 1 Actual Data
For the Billing Period 01/01/yy to 12/31/yy

Table 11

SOUTHWESTERN PUBLIC SERVICE COMPANY

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#

Note
Letter

- A The revenues credited shall include amounts received directly from the SPP for service under this tariff reflecting SPS's integrated transmission facilities. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or other facilities revenues shall be excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. 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. See Worksheet B for details.
- B The annual and monthly net and gross plant carrying charges on page 7 are to be used to compute the revenue requirement for directly assigned facilities, any Base Plan Upgrades, distribution facilities, and radial lines.
- C This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet R shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC by a separate docket. These individual additional revenue requirements shall be summed, for the then current year, and included here.
- D Reflects 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 M. 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.
- E Includes any incentive Construction Work in Progress (CWIP), any related 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 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 SPS files and receives FERC approval for a lead/lag study.
- H Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Excludes interest since interest is added to the revenue requirement on line 276.
- I The base plan upgrade revenue requirement will be updated annually in the Annual Update. The BPU revenue requirement will be a projected amount with a true-up to actual adjustment. The updated revenue requirement will be provided to the SPP no later than November 15 for billings effective January 1.
- J (Reserved for future use)
- K Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet H how these expense items are assigned to transmission. FERC Assessment Fees, General Advertising, and Industry Association Dues and Research and Developments costs recorded in 930.2 shall not be assigned to transmission. A & G expenses shall include specific transmission safety-related advertising and transmission siting advertising costs.
- The annual PBOP expense amount will be based on the PBOP expense amount reported in SPS's most recent annual actuarial valuation report as of the date of SPS's Annual Update. SPS will provide a copy of that actuarial report as part of its Annual Update and its Annual Informational Filing to the Commission.
- NERC fees recorded in Acct. 928, Regulatory Commission Expenses, or in Acct. 165, Prepayments, shall be excluded from the formula.
- L Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, retail and non-transmission related taxes are excluded.
- M 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". If the utility is taxed in more than one state, it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that 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) (In 271) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.
- | | | | |
|------------------|--------------------|-------|--|
| Inputs Required: | FIT = | 0.00% | |
| | SIT= (Worksheet L) | 0.00% | (State Income Tax Rate or Composite SIT) |
| | p = | 0.00% | (percent of FIT deductible for state purposes) |
- N 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.
- O Enter dollar amounts. Includes service company labor. Does not include contract labor.

Approved Effective Date:

Southwestern Public Service Company					WsD.2 ADIT Proration Factor									
Accumulated Deferred Income Taxes Proration Factor					Table 21A									
	Rate Year=													
Line No.														
1	Account 282 – Liberalized Depreciation-Transmission													
2	Days in Period				Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up						
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance
5														
6	December 31 st balance Prorated Items													
7	January													
8	February													
9	March													
10	April													
11	May													
12	June													
13	July													
14	August													
15	September													
16	October													
17	November													
18	December													
19	Total													
20														
21	Proration Factor													
22														
23														
24	Beginning Balance of Prorated items				(Line 6, & Col H)			(Line 6, & Col N)						
25	Ending Balance of Prorated items				(Line 18, & Col H)			(Line 18, & Col N)						
26	Average Balance Prorated items				(Average of Line 24 & Line 25)			(Average of Line 24 & 25)						

Approved Effective Date:

Southwestern Public Service Company					WsD.2 ADIT Proration Factor																			
Accumulated Deferred Income Taxes Proration Factor					Table 21A																			
Rate Year=																								
Line No.																								
1	Account 282 – Liberalized Depreciation-General and Intangible																							
2	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up															
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N										
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance										
5																								
6	December 31 st balance Prorated Items																							
7	January																							
8	February																							
9	March																							
10	April																							
11	May																							
12	June																							
13	July																							
14	August																							
15	September																							
16	October																							
17	November																							
18	December																							
19	Total																							
20																								
21	Proration Factor																							
22																								
23																								

Att O-SPS Formula Rate,
Wksht D.2, ADIT Prorate Factor, Table 21A
Version 0.0.0
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Approved Effective Date:

Proposed Effective Date: 4/16/2016

24	Beginning Balance of Prorated items	(Line 36, & Col H)					(Line 36, & Col N)			
25	Ending Balance of Prorated items	(Line 48, & Col H)					(Line 48, & Col N)			
26	Average Balance Prorated items	(Average of Line 54 & Line 55)					(Average of Line 54 & 55)			
27	Non-prorated Average Balance	From WsD Avg Rate Base					From WsD Avg Rate Base			
28	Proration Adjustment									

[illegible]

Approved Effective Date:

[illegible][illegible]

Approved Effective Date:

[illegible][illegible]

Att O-SPS Formula Rate,
Wksht D.2, ADIT Prorate Factor, Table 21A
Version 0.0.0
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Approved Effective Date:

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[illegible][illegible]

Approved Effective Date:

Southwestern Public Service Company					WsD.2 ADIT Proration Factor											
Accumulated Deferred Income Taxes Proration Factor					Table 21A											
	Rate Year=															
Line No.																
1	Account 190 – Basis Difference-CIAC General															
2	Days in Period						Averaging with Proration - Projected				Averaging Preserving Projected Proration – True-up					
3	A	B	C	D	E		F	G	H		I	J	K	L	M	N
4	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing	Partially prorate actual activity below Monthly projection and is a reduction to	Partially prorated actual balance

Proposed Effective Date: 4/16/2016

													ADIT	ADIT	
5															
6	December 31 st	balance	Prorated Items												
7	January														
8	February														
9	March														
10	April														
11	May														
12	June														
13	July														
14	August														
15	September														
16	October														
17	November														
18	December														
19		Total													
20															
21	Proration Factor														
22															
23															
24	Beginning Balance of Prorated items				(Line 186, & Col H)							(Line 186, & Col N)			
25	Ending Balance of Prorated items				(Line 198, & Col H)							(Line 198, & Col N)			
26	Average Balance Prorated items				(Average of Line 204 & Line 205)							(Average of Line 204 & 205)			
27	Non-prorated Average Balance				From WsD Avg Rate Base							From WsD Avg Rate Base			
28	Proration Adjustment														

Southwestern Public Service Company					WsD.2 ADIT Proration Factor											
Accumulated Deferred Income Taxes Proration Factor					Table 21A											
	Rate Year=															
Line No.																
1	Account 190 – Federal Only NOL-Transmission															
2	Days in Period						Averaging with Proration - Projected				Averaging Preserving Projected Proration – True-up					
3	A	B	C	D	E		F	G	H		I	J	K	L	M	
4	Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion	Proration Amount (C / D)		Projected Monthly Activity	Prorated Projected Monthly Activity	Prorated Projected Balance (Cumulative		Actual Monthly Activity	Difference between projected and actual	Partially prorate actual activity	Partially prorate actual activity	Partially prorate actual activity	Partially prorated actual balance

Proposed Effective Date: 4/16/2016

Approved Effective Date:

			of Test Period		(E x F)	Sum of G)		activity	above Monthly projection	below Monthly projection but increasing ADIT	below Monthly projection and is a reduction to ADIT
5											
6	December 31 st	balance Prorated Items									
7	January										
8	February										
9	March										
10	April										
11	May										
12	June										
13	July										
14	August										
15	September										
16	October										
17	November										
18	December										
19	Total										
20											
21	Proration Factor										
22											
23											
24	Beginning Balance of Prorated items			(Line 217, & Col H)				(Line 217, & Col N)			
25	Ending Balance of Prorated items			(Line 229, & Col H)				(Line 229, & Col N)			
26	Average Balance Prorated items			(Average of Line 235 & Line 236)				(Average of Line 235 & 236)			
27	Non-prorated Average Balance			From WsD Avg Rate Base				From WsD Avg Rate Base			
28	Proration Adjustment										

Southwestern Public Service Company				WsD.2 ADIT Proration Factor									
Accumulated Deferred Income Taxes Proration Factor				Table 21A									
	Rate Year=												
Line No.													
1	Account 190 – Federal Only NOL-General												
2	Days in Period				Averaging with Proration - Projected				Averaging Preserving Projected Proration – True-up				

Proposed Effective Date: 4/16/2016

3 4	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Month	Days in the Month	Number of Days Prorated	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	Partially prorate actual activity above Monthly projection	Partially prorate actual activity below Monthly projection but increasing ADIT	Partially prorate actual activity below Monthly projection and is a reduction to ADIT	Partially prorated actual balance
5														
6	December 31 st balance Prorated Items													
7	January													
8	February													
9	March													
10	April													
11	May													
12	June													
13	July													
14	August													
15	September													
16	October													
17	November													
18	December													
19		Total												
20														
21	Proration Factor													
22														
23														
24	Beginning Balance of Prorated items				(Line 247, & Col H)						(Line 247, & Col N)			
25	Ending Balance of Prorated items				(Line 259, & Col H)						(Line 259, & Col N)			
26	Average Balance Prorated items				(Average of Line 265 & Line 266)						(Average of Line 265 & 266)			
27	Non-prorated Average Balance				From WsD Avg Rate Base						From WsD Avg Rate Base			
28	Proration Adjustment													

Note: 1. Proration is applied to plant related items impacted by Internal Revenue Service rules governing tax normalization.

Proposed Effective Date: 4/16/2016

Southwestern Public Service Company
 Worksheet E - Rate Base Adjustments

Worksheet E
 Table 22

ADIT Account 281 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance	Retail, Production	100%	Transmission Plant	Labor	Total Included	
		from WsD	& Other	Related	Related	Related	in Ratebase	Description
Acc. No.	Identification						(E)+(F)+(G)	
281		-						
281		-						
281		-						
281		-						
281		-						
		-						
Subtotal - Form 1, p273 Projected		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total		-	-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 282 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance	Retail, Production	100%	Transmission Plant	Labor	Total Included	
		from WsD	& Other	Related	Related	Related	in Ratebase	Description
Acc. No.	Identification						(E)+(F)+(G)	
282		-						
282		-						
282		-						
282		-						
282		-						
282		-						
282		-						
282		-						
		-						
Subtotal - Form 1, p275 Projected		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment - Transmission (from WsD.2)								
Proration Adjustment - General & Intangible (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

Proposed Effective Date: 4/16/2016

ADIT Account 283 Projected for Billing Year = 20yy								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance from WsD	Retail, Production & Other Related	Transmission Plant 100% Related	Labor Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
Subtotal - Form 1, p277 Projected		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment – Software (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

Approved Effective Date:

Worksheet E
Table 23[illegible]

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance	Retail, Production	100%			Total Included	
<u>Acc. No.</u>	<u>Identification</u>	<u>from WsD</u>	<u>& Other</u>	<u>Transmission</u>	<u>Plant</u>	<u>Labor</u>	<u>in Ratebase</u>	
			<u>Related</u>	<u>Related</u>	<u>Related</u>	<u>Related</u>	<u>(E)+(F)+(G)</u>	<u>Description</u>
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
Subtotal - Form 1, p234 Projected								

Proposed Effective Date: 4/16/2016

	-	-	-	-	-		
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Proration Adjustment – Transmission (from WsD.2)							
Proration Adjustment – General & Intangible (from WsD.2)							
Proration Adjustment – Transmission NOL (from WsD.2)							
Proration Adjustment – General NOL (from WsD.2)							
Total	-	-	-	-	-		
Transmission Allocator [GP or W/S]		0.0000%	100.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0	

Unamortized Balance of Abandoned Incentive Plant Projected for Billing Year = 20yy

(A)	(B)	(C) Average Unamortized Balance from WsD	(D) Current Year Amortization Expense	(E) Unamortized Balance End of Current Year
Acc. No.	Identification			
		-		-
		-		-
Total		-	-	-

Unamortized Balance of Extraordinary Property Loss Projected for Billing Year = 20yy

(A)	(B)	(C) Average Unamortized Balance from WsD	(D) Current Year Amortization Expense	(E) Unamortized Balance End of Current Year
Acc. No.	Identification			
		-		-
		-		-
Total		-	-	-

Proposed Effective Date: 4/16/2016

Southwestern Public Service Company
 Worksheet E - Rate Base Adjustments

Worksheet E
 Table 24

ADIT Account 281 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance	Retail, Production	100%	Transmission Plant	Labor	Total Included	
		from WsD	& Other	Related	Related	Related	in Ratebase	
Acc. No.	Identification		Related	Related	Related	Related	(E)+(F)+(G)	Description
281		-						
281		-						
281		-						
Subtotal - Form 1, p273		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total		-	-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 282 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance	Retail, Production	100%	Transmission Plant	Labor	Total Included	
		from WsD	& Other	Related	Related	Related	in Ratebase	
Acc. No.	Identification		Related	Related	Related	Related	(E)+(F)+(G)	Description
282		-						
282		-						
282		-						
282		-						
282		-						
Subtotal - Form 1, p275		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment - Transmission (from WsD.2)								
Proration Adjustment - General & Intangible (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 283 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance	Retail, Production	100%	0	0	Total Included	
			& Other	Transmission Plant		Labor	in Ratebase	

Proposed Effective Date: 4/16/2016

Acc. No.	Identification	from WsD	Related	Related	Related	Related	(E)+(F)+(G)	Description
283		-						
283		-						
283		-						
283		-						
	Subtotal - Form 1, p277	-	-	-	-	-		
	Less FASB 109 Above if not separately removed							
	Less FASB 106 Above if not separately removed							
	Proration Adjustment – Software (from WsD.2)							
	Total	-	-	-	-	-		
	Transmission Allocator [GP or W/S]		0.0000%	100.0000%	0.0000%	0.0000%		
	Total		0	0	0	0	0	

ADIT Account 190 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	100% Transmission Related	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description
190		-						
190		-						
190		-						
190		-						
190		-						
Subtotal - Form 1, p234		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment – Transmission (from WsD.2)								
Proration Adjustment – General & Intangible (from WsD.2)								
Proration Adjustment – Transmission NOL (from WsD.2)								
Proration Adjustment – General NOL (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [GP or W/S]			0.0000%	100.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	