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Denver, CO 80202

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.*,<sup>1</sup> Public Service Company of Colorado (“PSCo”), on behalf of itself and its affiliate Southwestern Public Service Company (“SPS”),<sup>2</sup> 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.<sup>3</sup>

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.

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<sup>1</sup> *Public Service Company of Colorado*, 155 FERC ¶ 61,028 (2016) (“April 12 Order”).

<sup>2</sup> 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).

<sup>3</sup> 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”).<sup>4</sup> 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.<sup>5</sup> 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.<sup>6</sup>

On December 23, 2015, Commission staff issued a deficiency letter to PSCo, requesting additional information in order to evaluate the November 2 Filings.<sup>7</sup> 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.

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

<sup>5</sup> 26 C.F.R. § 1.167(l)-1(h)(6)(ii).

<sup>6</sup> 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.

<sup>7</sup> *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.<sup>8</sup> 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.<sup>9</sup> 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

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<sup>8</sup> *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*).

<sup>9</sup> 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.<sup>10</sup>

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.<sup>11</sup>

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.

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<sup>10</sup> 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.

<sup>11</sup> *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.<sup>12</sup>

#### **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](http://www.transmission.xcelenergy.com)).

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<sup>12</sup> 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.



## **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  
 Table of Contents**

<b>Table No.</b>	<b>Schedule/Workpaper</b>	<b>Description</b>
Table 2	Est. Rates	Summary of Estimated Rates
Table 3	Actual Rates	Actual Rates and True-up
Table 4	ATRR Est.	Annual Transmission Revenue Requirements- Estimated
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
Table 11	WP_B-5	Prepayments- FERC Account 165
Table 12	WP_B-6	Materials and Supplies - FERC Account 154
Table 13	WP_B-7	Regulatory Liabilities- FERC Account 254
Table 14	WP_B-8	Construction Work in Progress
Table 15	WP_B-Inputs Est.	Rate Base Data Inputs- Estimated
Table 16	WP_B-Inputs Act.	Rate Base Data Inputs- Actual
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
Table 22	WP_E-1	Revenue Credits
Table 23	WP_F-1	Account 456.1- Revenues from Transmission of Electricity of Others
Table 24	WP_G-1	Capital Structure Details
Table 25	WP_H-1	Depreciation and Amortization Rates
Table 26	WP_I-1	Transmission System Peak Demand Summary
Table 27	Schedule 1	Scheduling System Control and Dispatch Service
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
Table 31	Schedule 6	Operating Reserve - Supplemental Reserve Service
Table 32	WP_FCR	Fixed Charge Rate Worksheet ("FCR")
Table 33	WP_Cost per Unit	Cost Per Unit
Table 34	WP_Load Factor	Schedule 3 Load Factor
Table 39	WP_ADIT Prorate	ADIT Proration <a href="#">AdjustmentsFactor</a>

**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)						
<del>14</del>	<b>Account 281 - Accelerated amortization property (4)</b>								
<del>22</del>		-	-	→	-	→	-	-	-
<del>3</del>	<b>Proration Adjustment (5)</b>						-	-	-
<del>43</del>	Total Acct. 281 (Form No. 1 pg. 272-273, Line 17, Col. b & k)	-	-	→		→	-	-	-
<del>54</del>									
<del>65</del>	<b>Account 282 - Other Property (4)</b>								
<del>76</del>	Plant Related- Direct Assigned to Transmission								
<del>87</del>		-	-	→	-	→	-	-	-
<del>98</del>		-	-	→	-	→	-	-	-
<del>109</del>		-	-	→	-	→	-	-	-
<del>1140</del>		-	-	→	-	→	-	-	-
<del>1241</del>		-	-	→	-	→	-	-	-
<del>1342</del>		-	-	→	-	→	-	-	-
<del>1443</del>		-	-	→	-	→	-	-	-
<del>1544</del>		-	-	→	-	→	-	-	-
<del>1645</del>		-	-	→	-	→	-	-	-

<u>17</u>	<u>Proration Adjustment (5)</u>					=		=
<u>18+16</u>	Total	-	-	→	→	-	-	-
<u>19+17</u>								
<u>20+18</u>	Plant Related- Allocated to Transmission							
<u>21+19</u>		-	-	→	→	-	-	-
<u>22+20</u>		-	-	→	→	-	-	-
<u>23+21</u>		-	-	→	→	-	-	-
<u>24+22</u>		-	-	→	→	-	-	-
<u>25</u>	<u>Proration Adjustment (5)</u>					=		=
<u>26+23</u>	Total	-	-	→	→	-	-	-
<u>27+24</u>	Labor Allocation Factors, ATRR Est. Line 147							0.00%
<u>28+25</u>	Total Plant Related Allocated to Transmission							-
<u>29+26</u>								
<u>30+27</u>		-	-	→	→	-	-	-
<u>31+28</u>	Sub-total FAS 109	-	-	→	→	-	-	-
<u>32+29</u>								
<u>33+30</u>	Total Acct. 282 (Form No. 1, pg. 274-275, ln 2 + ln 6, col b & k)	-	-	→	→	-	-	-
<u>34+31</u>								
<u>35+32</u>	<b>Account 283 - Other (4)</b>							
<u>36+33</u>	Plant Related- Direct Assigned to Production							
<u>37+34</u>		-	-	→	→	-	-	-
<u>38+35</u>		-	-	→	→	-	-	-
<u>39+36</u>		-	-	→	→	-	-	-
<u>40</u>	<u>Proration Adjustment (5)</u>					=		=
<u>41+37</u>	Total	-	-	→	→	-	-	-
<u>42+38</u>								
<u>43+39</u>	Direct Assigned to Transmission							
<u>44+40</u>		-	-	→	→	-	-	-

<u>4544</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							<u>0.00%</u>
<u>5550</u>	Total Plant Related Allocated to Transmission							-
<u>5654</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							<u>0.00%</u>
<u>6257</u>	Total Plant Related Allocated to Transmission							-
<u>6358</u>								
<u>6459</u>	Related to All Plant							
<u>6560</u>		-	-	→	-	→	-	-
<u>6664</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							<u>0.00%</u>



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).					

**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

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)						
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		-	-		-		-	-	-
1312		-	-		-		-	-	-

<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, In 2 + Ln 6, col b & k)	-	-	→		→	-	-
<u>3331</u>								
<u>3432</u>	<b>Account 283 - Other (4)</b>							
<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	-	-	→		→	-	-

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

<del>6863</del>								
<del>6964</del>	Retail Related							
<del>7065</del>		-	-	→	-	→	-	-
<del>7166</del>		-	-	→	-	→	-	-
<del>7267</del>		-	-	→	-	→	-	-
<del>7368</del>		-	-	→	-	→	-	-
<del>7469</del>		-	-	→	-	→	-	-
<del>7570</del>		-	-	→	-	→	-	-
<del>7674</del>		-	-	→	-	→	-	-
<del>7772</del>	Sub-total Retail Related	-	-	→	-	→	-	-
<del>7873</del>								
<del>7974</del>	Other Non-Production Related							
<del>8075</del>		-	-	→	-	→	-	-
<del>8176</del>		-	-	→	-	→	-	-
<del>8277</del>		-	-	→	-	→	-	-
<del>8378</del>		-	-	→	-	→	-	-
<del>8479</del>		-	-	→	-	→	-	-
<del>8580</del>		-	-	→	-	→	-	-
<del>8681</del>	Sub-total Other Related	-	-	→	-	→	-	-
<del>8782</del>								
<del>8883</del>	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 included in rate base.~~

Note: ~~included in rate base.~~

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

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)	Averag e Balanc e(5)	Adjustm ents (1) Col. (g)	Adjusted
		12/31/2 015 Col. (a)	12/31/2 016 Col. (b)						Average Balance Col. (h)
<u>14</u>	<b>Account 190- Accumulated Deferred Income Taxes (2)</b>								
<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>1313</u>	Plant Related- Direct Assigned to Transmission								
<u>1414</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>		-	-	=	-	-	-	-	-

<del>7269</del>		-	-	=	=	=	-	-
<del>7370</del>		-	-	=	=	=	-	-
<del>7474</del>	Total Retail Related	-	-	=	=	=	-	-
<del>7572</del>								
<del>7673</del>	Other Non-Transmission Related							
<del>7774</del>		-	-	=	=	=	-	-
<del>7875</del>	Total Other Related	-	-	=	=	=	-	-
<del>7976</del>								
<del>8077</del>								
<del>8178</del>	<b>Total Account 190 (Form No. 1, page 234, line 8, cols b &amp; c)</b>	-	-	=	=	=	-	-

Note:

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

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

Note: 3. ~~ADIT proration factor is derived on Reference~~ WP\_ADIT Prorate .

Note: 4. ~~Proration Adjustment is calculated as (Annual Change\*Proration Factor)/2.~~

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).~~

**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**

Actual

Line No.	Account No.	Balance at		Difference in Actual vs. Proj. Beg-of Year Balance	Average Balance	Difference in Actual vs. Proj. End-of Year Balance	Average of Difference in ADIT Balance (3)	Actual Avg. Balance with ADIT Prorate (4)-(5)	Adjustments (1)	Adjusted Average Balance

				e					
		Col. (i)	Col. (j)	Col. (k)	Col. (l)	Col. (m)	Col. (n)	Col. (o)	Col. (p)
<u>14</u>	<b>Account 190- Accumulated Deferred Income Taxes (2)</b>								
<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>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 Act. Line 147							<u>0.00%</u>
<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>

5249 Allocated Total Related to All Plant -

5350

5451 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>		-	-	=	-	-	-	-

6764 Total Labor Related - - = - -

6865 Labor Allocation Factors, ATRR Act. Line 147 0.00%

6966 Allocated Total Labor Related -

7067

7168 Retail Related

<u>7269</u>		-	-	=	-	-	-	-
<u>7370</u>		-	-	=	-	-	-	-
<u>7471</u>		-	-	=	-	-	-	-
<u>7572</u>		-	-	=	-	-	-	-
<u>7673</u>		-	-	=	-	-	-	-
<u>7774</u>		-	-	=	-	-	-	-

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

Note:

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

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

3. Reference WP ADIT Prorate. The Average of Difference in ADIT is

Note: calculated as (Column (k) + Column (l))/2.

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

	<b>Intangible Plant</b>	<b>Steam Production</b>	<b>Hydraulic Productio n</b>	<b>Other Production</b>	<b>Transmission Plant</b>	<b>Distributi on Plant</b>	<b>General Plant</b>	<b>Common Intangible</b>	<b>Common General</b>
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22

Referen  
ce

| Company<br>Records |
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23 Decemb  
er

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24 January

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25 Februar  
y

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26 March

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27 April

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28 May

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29 June

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30 July

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31 August

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32 Septem  
ber

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33 October

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34 Novemb  
er

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35 Decemb  
er

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36

13  
Month  
Avg.  
(Lns 23 -  
35)

-	-	-	-	-	-	-	-	-	-
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37

Less  
ARO (13  
Month  
Avg) (1)

-	-	-	-	-	-	-	-	-	-
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39

Adj  
Balance

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

41

42 **Depreci  
ation  
Expens**

e

43

44

	Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
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45

Reference

Company Records									
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46

Total

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47

48

Plant Adjustments- Source: Company Records

49

50

Gross Plant

51

52

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

53

54

December

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

55

January

		-						-	
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56

February

		-						-	
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57

March

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58

April

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59

May

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60

June

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61

July

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62

August

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63

September

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64

October

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65

November

		-						-	
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66

December

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





109									
110	March								
111									
112	April								
113									
114	May								
115									
116	June								
117									
118	July								
119									
120	August								
121	September								
122									
123	October								
124									
125	November								
126									
127	December					1,777,608	(135,129)	101,599	
128	13 Month								
129	Avg. (Lns								
130	108 - 120)	-	-	-	-	1,554,465	(144,491)	111,819	

Depreciation Expense		
Transmission GSU	Distribution GSU	General GSU

124 Dec 12  
 125 Month

		-
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	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)
131 December			-			-	
132 January			-			-	

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

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Note 1. ARO is not included in the budgeted amounts

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

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.

Note 4. ADIT proration ~~adjustments factor areis~~ derived on WP\_ADIT Prorate.

~~Note 5--Proration Adjustment is calculated as (Annual Change\*Proration Factor)/2.~~

Note 56. Average BOY/EOY balance is reduced by the ADIT prorate adjustment in compliance with IRS regulation Section 1.167(l)-1(h)(6).



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	Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
FERC Form No. 1 reference	(page 200 Ln. 21)	(page 219 Ln. 20)	(page 219 Ln. 22 + 23)	(page 219 Ln. 24)	(page 219 Ln. 25)	(page 219 Ln. 26)	(page 219 Ln. 28)	(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	-	-	-	-	-	-	-	-	-
<b>Depreciation Expense</b>									
FERC Form No. 1 reference	(page 336 Ln. 1)	(page 336 Ln. 2)	(page 336 Ln. 4 + 5)	(page 336 Ln. 6)	(page 336 Ln. 7)	(page 336 Ln. 8)	(page 336 Ln. 10)	(page 336 Ln. 11)	(page 336 Ln. 11)
Total									

Plant Adjustments- Source: Company Records



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

**Depreciation Expense**

	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
91										
92	Dec 12 Month			-						-

**ADIT**

	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
96	December			-						-



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

Depreciation Expense		
Transmission GSU	Distribution GSU	General GSU

<u>119</u>			
<u>121</u>			
<u>122</u>			
<u>121</u>			
<u>123</u>			
<u>122</u>			
<u>124</u>			
<u>123</u>			
<u>125</u>	Dec 12 Month		

	Unamort. Balance	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)
<u>126</u>							
<u>128</u>							
<u>127</u>							
<u>129</u>							
<u>131</u>							
<u>132</u>							
<u>131</u>							
<u>133</u>							
<u>132</u>							
<u>134</u>							
<u>133</u>							
<u>135</u>							
<u>134</u>							
<u>136</u>							
<u>137</u>							
<u>136</u>							
<u>138</u>							
<u>137</u>							

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

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Note 1. ARO is not included in the budgeted amounts

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

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.

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

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). The Actual Average Balance with the ADIT Prorate is calculated as (Line 100 + WP\_B-Inputs Estimate, Line 102).

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**

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.

Rate  
 Year  
 ≡ Projected 2015

Account 190- Accumulated  
 Deferred Income Taxes  
 Plant Related- Direct Assigned  
 to Transmission

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
2														
3														
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 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	January	31	336	366	91.80%	-	-	-	-	-	-	-	-	-
9	February	29	307	366	83.88%	-	-	-	-	-	-	-	-	-
10	March	31	276	366	75.41%	-	-	-	-	-	-	-	-	-
11	April	30	246	366	67.21%	-	-	-	-	-	-	-	-	-
12	May	31	215	366	58.74%	-	-	-	-	-	-	-	-	-
13	June	30	185	366	50.55%	-	-	-	-	-	-	-	-	-
14	July	31	154	366	42.08%	-	-	-	-	-	-	-	-	-
15	August	31	123	366	33.61%	-	-	-	-	-	-	-	-	-
16	September	30	93	366	25.41%	-	-	-	-	-	-	-	-	-
17	October	31	62	366	16.94%	-	-	-	-	-	-	-	-	-
18	November	30	32	366	8.74%	-	-	-	-	-	-	-	-	-
19	December	31	1	366	0.27%	-	-	-	-	-	-	-	-	-
20	-	<u>Total</u>	2,030	4,392	-	-	-	-	-	-	-	-	-	-
21														
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 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))			-

29 Proration Adjustment - -

30

31

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

34

35

<u>Days in Period</u>				
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</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>Averaging with Proration - Projected</u>		
<u>F</u>	<u>G</u>	<u>H</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>Averaging Preserving Projected Proration - True-up</u>					
<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</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>

36

37

38 December 31st Balance -  
Prorated Items

39	<u>January</u>	31	336	366	91.80%	-	-	-	-	-	-	-	-	-	-
40	<u>February</u>	29	307	366	83.88%	-	-	-	-	-	-	-	-	-	-
41	<u>March</u>	31	276	366	75.41%	-	-	-	-	-	-	-	-	-	-
42	<u>April</u>	30	246	366	67.21%	-	-	-	-	-	-	-	-	-	-
43	<u>May</u>	31	215	366	58.74%	-	-	-	-	-	-	-	-	-	-
44	<u>June</u>	30	185	366	50.55%	-	-	-	-	-	-	-	-	-	-
45	<u>July</u>	31	154	366	42.08%	-	-	-	-	-	-	-	-	-	-
46	<u>August</u>	31	123	366	33.61%	-	-	-	-	-	-	-	-	-	-
47	<u>September</u>	30	93	366	25.41%	-	-	-	-	-	-	-	-	-	-
48	<u>October</u>	31	62	366	16.94%	-	-	-	-	-	-	-	-	-	-
49	<u>November</u>	30	32	366	8.74%	-	-	-	-	-	-	-	-	-	-
50	<u>December</u>	31	1	366	0.27%	-	-	-	-	-	-	-	-	-	-
51	-	<u>Total</u>	2,030	4,392	-	-	-	-	-	-	-	-	-	-	-

52

53

Proration  
Factor 53.78 %

54									
55									
56	Beginning Balance of Prorated items	(Line 38, Col H)	:		(Line 38, Col N)	:			
57	Ending Balance of Prorated items	(Line 50, Col H)	:		(Line 50, Col N)	:			
58	Average Balance Prorated items	(Average of Line 56 & Line 57)	:		(Average of Line 56 & Line 57)	:			
59	Non-prorated Average Balance	(WP B-3, Average of Line 36, Cols (a) and (b))	:		(WP B-3, Average of Line 36, Cols (a) and (b))	:			
60	Proration Adjustment		:			:			

61  
62  
63 **Account 190- Accumulated**  
**Deferred Income Taxes**  
 64 **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 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

67													
68													
69	<u>December 31st Balance - Prorated Items</u>												
70	January	31	336	366	91.80%	-	-	-	-	-	-	-	-
71	February	29	307	366	83.88%	-	-	-	-	-	-	-	-
72	March	31	276	366	75.41%	-	-	-	-	-	-	-	-
73	April	30	246	366	67.21%	-	-	-	-	-	-	-	-
74	May	31	215	366	58.74%	-	-	-	-	-	-	-	-
75	June	30	185	366	50.55%	-	-	-	-	-	-	-	-
76	July	31	154	366	42.08%	-	-	-	-	-	-	-	-
77	August	31	123	366	33.61%	-	-	-	-	-	-	-	-
78	September	30	93	366	25.41%	-	-	-	-	-	-	-	-
79	October				16.94%	-	-	-	-	-	-	-	-

	er	31	62	366		-												
80	Novem	30	32	366	8.74%	-												
81	ber	31	1	366	0.27%	-												
82	-	Total	2,030	4,392	-	-												
83	Prorat																	
84	ion			53.78														
85	Facto			%														
86	r																	
87	Beginning Balance of				(Line 69,													
88	Prorated items				Col H)													
89	Ending Balance of				(Line 81,													
90	Prorated items				Col H)													
91	Average Balance																	
92	Prorated items				(Average of Line 87 & Line 88)													
93	Non-prorated Average																	
94	Balance				(WP B-3, Average of Line 47, Cols (a) and (b))													
95	Proration																	
96	Adjustment																	

**Account 281 - Accelerated amortization property**

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 prorated actual balance
99	December 31st Balance -												
100	Prorated Items												
101	January	31	336	366	91.80%	-							
102	February	29	307	366	83.88%	-							
103	March	31	276	366	75.41%	-							
104	April	30	246	366	67.21%	-							

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  
 115 53.78%  
 116  
 117

118	Beginning Balance of Prorated items	(Line 100, Col H)	:	(Line 100, Col N)	:
119	Ending Balance of Prorated items	(Line 112, Col H)	:	(Line 112, Col N)	:
120	Average Balance Prorated items	(Average of Line 118 & Line 119)	:	(Average of Line 118 & Line 119)	:
121	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))	:
122	Proration Adjustment	:	:	:	:

125 **Account 282 - Other Property**  
 126 **Plant Related- Direct Assigned to Transmission**

Days in Period				
A	B	C	D	E
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Test Period	Proration Amount (C/D)

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

Averaging Preserving Projected Proration - True-up					
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

129

130	<u>December 31st Balance -</u>									
131	<u>Prorated Items</u>									
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	-	<u>Total</u>	<u>2,030</u>	<u>4,392</u>	-	:	:	-	:	:
145	<u>Proration Factor</u>									
146	53.78%									
147										
148										
149	<u>Beginning Balance of Prorated items</u>			(Line 131, Col H)	:			(Line 131, Col N)	:	
150	<u>Ending Balance of Prorated items</u>			(Line 143, Col H)	:			(Line 143, Col N)	:	
151	<u>Average Balance Prorated items</u>			(Average of Line 149 & Line 150)	:			(Average of Line 149 & Line 150)	:	
152	<u>Non-prorated Average Balance</u>			(WP B-2, Average of Line 35, Cols (a) and (b))	:			(WP B-2, Average of Line 35, Cols (a) and (b))	:	
153	<u>Proration Adjustment</u>			:	:			:	:	
154										
155										
156	<b><u>Account 282 - Other Property Plant Related- Allocated to Transmission</u></b>									
157										
158	<u>Days in Period</u>			<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration - True-up</u>			

159	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
160														
161	<u>December 31st Balance -</u>													
162	<u>Prorated Items</u>													
163	January	31	336	366	91.80%	-			-					
164	February	29	307	366	83.88%	-			-					
165	March	31	276	366	75.41%	-			-					
166	April	30	246	366	67.21%	-			-					
167	May	31	215	366	58.74%	-			-					
168	June	30	185	366	50.55%	-			-					
169	July	31	154	366	42.08%	-			-					
170	August	31	123	366	33.61%	-			-					
171	September	30	93	366	25.41%	-			-					
172	October	31	62	366	16.94%	-			-					
173	November	30	32	366	8.74%	-			-					
174	December	31	1	366	0.27%	-			-					
175	-	<u>Total</u>	2,030	4,392	-	:	:	-	:	:	:	:	:	-
176														
177														
178														
179														
180														
181														
182														

180	Beginning Balance of Prorated items	(Line 162, Col H)	:	(Line 162, Col N)	:
181	Ending Balance of Prorated items	(Line 174, Col H)	:	(Line 174, Col N)	:
182	Average Balance Prorated items	(Average of Line 180 & Line 181)	:	(Average of Line 180 & Line 181)	:





234	October	31	62	366	16.94%	-	:	:	-	:	:	:	:	:
235	November	30	32	366	8.74%	-	:	:	-	:	:	:	:	:
236	December	31	1	366	0.27%	-	:	:	-	:	:	:	:	:
237	<b>Total</b>	<b>2,030</b>	<b>4,392</b>											
238	Proration Factor		53.78%											
239														
240														
241														
242	Beginning Balance of Prorated items				(Line 224, Col H)					(Line 224, Col N)				
243	Ending Balance of Prorated items				(Line 236, Col H)					(Line 236, Col N)				
244	Average Balance of Prorated items				(Average of Line 242 & Line 243)					(Average of Line 242 & Line 243)				
245	Non-prorated Average Balance				(WP B-2, Average of Line 23, Cols (a) and (b))					(WP B-2, Average of Line 23, Cols (a) and (b))				
246	Proration Adjustment													

249 **Account 283 - Other**  
 250 **Related to All Plant**

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>
	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

253														
254														
255	December 31st Balance - Prorated Items													
256	January	31	336	366	91.80%	-	:	:	-	:	:	:	:	:
257	February	29	307	366	83.88%	-	:	:	-	:	:	:	:	:
258	March	31	276	366	75.41%	-	:	:	-	:	:	:	:	:
259	April	30	246	366	67.21%	-	:	:	-	:	:	:	:	:



285	<u>December 31st Balance -</u>									
286	<u>Prorated Items</u>									
287	Janua	31	336	366	91.80%	-	:	:	-	:
288	Febru	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	Augu	31	123	366	33.61%	-	:	:	-	:
295	Septe	30	93	366	25.41%	-	:	:	-	:
296	Octob	31	62	366	16.94%	-	:	:	-	:
297	Nove	30	32	366	8.74%	-	:	:	-	:
298	Dece	31	1	366	0.27%	-	:	:	-	:
299	-	<u>Total</u>	<u>2,030</u>	<u>4,392</u>	-	:	:	-	:	:
300	<u>Prorat</u>									
	<u>ion</u>									
	<u>Facto</u>									
301	<u>r</u>									
302										
303										
304	<u>Beginning Balance of</u>			<u>(Line 286,</u>			<u>Col N)</u>			<u>(Line 286,</u>
	<u>Prorated items</u>			<u>Col H)</u>			<u>Col N)</u>			<u>Col N)</u>
305	<u>Ending Balance of</u>			<u>(Line 298,</u>			<u>Col N)</u>			<u>(Line 298,</u>
	<u>Prorated items</u>			<u>Col H)</u>			<u>Col N)</u>			<u>Col N)</u>
306	<u>Average Balance</u>			<u>(Average of Line 304 &amp; Line</u>			<u>(Average of Line 304 &amp;</u>			<u>(Average of Line 304 &amp;</u>
	<u>Prorated items</u>			<u>305)</u>			<u>Line 305)</u>			<u>Line 305)</u>
307	<u>Non-prorated Average</u>			<u>(WP B-2, Average of Line 85, Cols (a) and (b))</u>			<u>(WP B-2, Average of Line</u>			<u>(WP B-2, Average of Line</u>
	<u>Balance</u>			<u>(WP B-2, Average of Line 85, Cols (a) and (b))</u>			<u>, Cols (a) and (b))</u>			<u>, Cols (a) and (b))</u>
308	<u>Proration</u>									
	<u>Adjustment</u>									
309										
310										
311	<u>WP B-Inputs - Adjustments to</u>									
	<u>ADIT</u>									
312	<u>Electric Intangible - Smart Grid</u>									
	<u>City</u>									
313	<u>Days in Period</u>			<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration - True-up</u>			

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>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>
315														
316	<u>December 31st Balance -</u>													
317	<u>Prorated Items</u>													
318	<u>January</u>	31	336	366	91.80%	-	=	=	-	=	=	=	=	=
319	<u>February</u>	29	307	366	83.88%	-	=	=	-	=	=	=	=	=
320	<u>March</u>	31	276	366	75.41%	-	=	=	-	=	=	=	=	=
321	<u>April</u>	30	246	366	67.21%	-	=	=	-	=	=	=	=	=
322	<u>May</u>	31	215	366	58.74%	-	=	=	-	=	=	=	=	=
323	<u>June</u>	30	185	366	50.55%	-	=	=	-	=	=	=	=	=
324	<u>July</u>	31	154	366	42.08%	-	=	=	-	=	=	=	=	=
325	<u>August</u>	31	123	366	33.61%	-	=	=	-	=	=	=	=	=
326	<u>September</u>	30	93	366	25.41%	-	=	=	-	=	=	=	=	=
327	<u>October</u>	31	62	366	16.94%	-	=	=	-	=	=	=	=	=
328	<u>November</u>	30	32	366	8.74%	-	=	=	-	=	=	=	=	=
329	<u>December</u>	31	1	366	0.27%	-	=	=	-	=	=	=	=	=
330	<u>Total</u>		2,030	4,392	-	=	=	=	=	=	=	=	=	=
331	<u>Proration Factor</u>			53.78%										
332														
333														
334														
335	<u>Beginning Balance of Prorated items</u>				(Line 317, Col H)			=			(Line 317, Col N)			=
336	<u>Ending Balance of Prorated items</u>				(Line 329, Col H)			=			(Line 329, Col N)			=
337	<u>Average Balance of Prorated items</u>				(Average of Line 335 & Line 336)			=			(Average of Line 335 & Line 336)			=



	<u>ion</u>	<u>%</u>		
	<u>Factor</u>			
364				
365				
366	<u>Beginning Balance of Prorated items</u>	<u>(Line 348, Col H)</u>	<u>:</u>	<u>(Line 348, Col N)</u>
367	<u>Ending Balance of Prorated items</u>	<u>(Line 360, Col H)</u>	<u>:</u>	<u>(Line 360, Col N)</u>
368	<u>Average Balance Prorated items</u>	<u>(Average of Line 366 &amp; Line 367)</u>	<u>:</u>	<u>(Average of Line 366 &amp; Line 367)</u>
369	<u>Non-prorated Average Balance</u>	<u>(WP B-2, Average of Line , Cols (a) and (b))</u>	<u>:</u>	<u>(WP B-2, Average of Line , Cols (a) and (b))</u>
370	<u>Proration Adjustment</u>		<u>:</u>	<u>:</u>

371  
 372 **WP B-Inputs - Adjustments to ADIT**  
 373 **ADIT**  
 374 **General Plant - Smart Grid City**

<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 prorated actual balance</u>

377	<u>December 31st Balance - Prorated Items</u>												
378	<u>January</u>	<u>31</u>	<u>336</u>	<u>366</u>	<u>91.80%</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>
379	<u>February</u>	<u>29</u>	<u>307</u>	<u>366</u>	<u>83.88%</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>
380	<u>March</u>	<u>31</u>	<u>276</u>	<u>366</u>	<u>75.41%</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>
381	<u>April</u>	<u>30</u>	<u>246</u>	<u>366</u>	<u>67.21%</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>
382	<u>May</u>	<u>31</u>	<u>215</u>	<u>366</u>	<u>58.74%</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>
383	<u>June</u>	<u>30</u>	<u>185</u>	<u>366</u>	<u>50.55%</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>
384	<u>July</u>	<u>31</u>	<u>154</u>	<u>366</u>	<u>42.08%</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>
385	<u>August</u>	<u>31</u>	<u>123</u>	<u>366</u>	<u>33.61%</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>
386	<u>September</u>				<u>25.41%</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>	<u>-</u>	<u>:</u>



	<u>h</u>	<u>31</u>	<u>276</u>	<u>366</u>		:	:		:	:	:	:	:	:
414	<u>April</u>	<u>30</u>	<u>246</u>	<u>366</u>	<u>67.21%</u>	-	:	:	-	:	:	:	:	:
415	<u>May</u>	<u>31</u>	<u>215</u>	<u>366</u>	<u>58.74%</u>	-	:	:	-	:	:	:	:	:
416	<u>June</u>	<u>30</u>	<u>185</u>	<u>366</u>	<u>50.55%</u>	-	:	:	-	:	:	:	:	:
417	<u>July</u>	<u>31</u>	<u>154</u>	<u>366</u>	<u>42.08%</u>	-	:	:	-	:	:	:	:	:
418	<u>August</u>	<u>31</u>	<u>123</u>	<u>366</u>	<u>33.61%</u>	-	:	:	-	:	:	:	:	:
419	<u>September</u>	<u>30</u>	<u>93</u>	<u>366</u>	<u>25.41%</u>	-	:	:	-	:	:	:	:	:
420	<u>October</u>	<u>31</u>	<u>62</u>	<u>366</u>	<u>16.94%</u>	-	:	:	-	:	:	:	:	:
421	<u>November</u>	<u>30</u>	<u>32</u>	<u>366</u>	<u>8.74%</u>	-	:	:	-	:	:	:	:	:
422	<u>December</u>	<u>31</u>	<u>1</u>	<u>366</u>	<u>0.27%</u>	-	:	:	-	:	:	:	:	:

423	-	<u>Total</u>	<u>2,030</u>	<u>4,392</u>	-	:	:	-	:	:	:	:	:	:
-----	---	--------------	--------------	--------------	---	---	---	---	---	---	---	---	---	---

424	<u>Proration Factor</u>		<u>53.78%</u>											
-----	-------------------------	--	---------------	--	--	--	--	--	--	--	--	--	--	--

427	<u>Beginning Balance of Prorated items</u>				(Line 410, Col H)				(Line 410, Col N)					
428	<u>Ending Balance of Prorated items</u>				(Line 422, Col H)				(Line 422, Col N)					
429	<u>Average Balance of Prorated items</u>				(Average of Line 428 & Line 429)				(Average of Line 428 & Line 429)					
430	<u>Non-prorated Average Balance</u>				(WP B-2, Average of Line , Cols (a) and (b))				(WP B-2, Average of Line , Cols (a) and (b))					
431	<u>Proration Adjustment</u>													

432 WP B-Inputs - Adjustments to ADIT

433 Common Intangible - CRS

<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</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>



466 WP\_B-Inputs - Adjustments to  
 467 ADIT

468 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 prorated actual balance</u>
471	<u>December 31st Balance -</u>												
472	<u>Prorated Items</u>												
473	<u>January</u>	<u>31</u>	<u>336</u>	<u>366</u>	<u>91.80%</u>								
474	<u>February</u>	<u>29</u>	<u>307</u>	<u>366</u>	<u>83.88%</u>								
475	<u>March</u>	<u>31</u>	<u>276</u>	<u>366</u>	<u>75.41%</u>								
476	<u>April</u>	<u>30</u>	<u>246</u>	<u>366</u>	<u>67.21%</u>								
477	<u>May</u>	<u>31</u>	<u>215</u>	<u>366</u>	<u>58.74%</u>								
478	<u>June</u>	<u>30</u>	<u>185</u>	<u>366</u>	<u>50.55%</u>								
479	<u>July</u>	<u>31</u>	<u>154</u>	<u>366</u>	<u>42.08%</u>								
480	<u>August</u>	<u>31</u>	<u>123</u>	<u>366</u>	<u>33.61%</u>								
481	<u>September</u>	<u>30</u>	<u>93</u>	<u>366</u>	<u>25.41%</u>								
482	<u>October</u>	<u>31</u>	<u>62</u>	<u>366</u>	<u>16.94%</u>								
483	<u>November</u>	<u>30</u>	<u>32</u>	<u>366</u>	<u>8.74%</u>								
484	<u>December</u>	<u>31</u>	<u>1</u>	<u>366</u>	<u>0.27%</u>								
485	<u>Total</u>	<u>2,030</u>	<u>4,392</u>										
486	<u>Proration Factor</u>		<u>53.78%</u>										
487													
488													
489	<u>Beginning Balance of Prorated items</u>												
490													

(Line 472, Col H)

(Line 472, Col N)



<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 &amp; Line</u>						<u>(Average of Line 521 &amp;</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 No.	(a)	Year = 20yy						(h)(e)	Year = 20yy					
		(b)	(c)	(d)	(e)	(f)	(g)(d)		(i)(l)	(j)(l)	(k)	(l)	(m)	(n)(h)
		Projected Beg of Year Balance	Projected End of Year Balance	Annual Change	ADIT Proration Factor (1)	ADIT Proration Adj. (2,4)	Projected Avg. Balance with ADIT Prorate (3)	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 ADIT Balance (4) (k+l)/2	Actual Avg. Balance with ADIT Prorate (3) (g+m)(f+g)/2
1	Deferred Taxes - Account 281					(d*e)/2	(b+c)/2-f							
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	<u>Deferred Taxes - Account 283</u>									
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
36	Total Account 283	0	0	0	0	FF1, p 277, ln 9, col k	0	0	0	0
37										
38	<u>Deferred Taxes - Account 190</u>									
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 190	0	0	0	0	0	FF1, p 234, ln 8, col c	0	0	0	
68	Total Deferred										
69	Taxes					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	Total Abandoned Incentive Plant	0	0	0	0	0	Company Records	0	0	0	
75											
76	<u>Unamortized Balance of Extraordinary Property Loss</u>										
77	<u>(Note E)</u>										
78	(See Formula Template Note E found on pages 6 and 11.)										
79					0					0	
80	Total Extraordinary Property Loss	0	0	0	0	0	Company Records	0	0	0	
81											
82											
83	Land Held for Future Use					0	FF1, p 214				
84											

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~~

<del>Line No.</del>	<del>Month</del>	<del>Days in the Month</del>	<del>(A) Days to Prorate</del>	<del>(B) Calendar Days in Future Test Period</del>
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	<del>Total</del>			
14				
15	<del>ADIT Proration Factor (1-(A/B))</del>			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.~~

<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 282 – Liberalized Depreciation-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 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>	
<u>5</u>															
<u>6</u>	<u>December 31<sup>st</sup> balance Prorated Items</u>														
<u>7</u>	<u>January</u>														
<u>8</u>	<u>February</u>														
<u>9</u>	<u>March</u>														
<u>10</u>	<u>April</u>														
<u>11</u>	<u>May</u>														
<u>12</u>	<u>June</u>														
<u>13</u>	<u>July</u>														
<u>14</u>	<u>August</u>														
<u>15</u>	<u>September</u>														
<u>16</u>	<u>October</u>														
<u>17</u>	<u>November</u>														
<u>18</u>	<u>December</u>														
<u>19</u>	<u>Total</u>														
<u>20</u>															
<u>21</u>	<u>Proration Factor</u>														
<u>22</u>															
<u>23</u>															
<u>24</u>	<u>Beginning Balance of Prorated items</u>				<u>(Line 6, &amp; Col H)</u>				<u>(Line 6, &amp; Col N)</u>						
<u>25</u>	<u>Ending Balance of Prorated items</u>				<u>(Line 18, &amp; Col H)</u>				<u>(Line 18, &amp; Col N)</u>						
<u>26</u>	<u>Average Balance Prorated items</u>				<u>(Average of Line 24 &amp; Line 25)</u>				<u>(Average of Line 24 &amp; 25)</u>						
<u>27</u>	<u>Non-prorated Average Balance</u>				<u>From WsD Avg Rate Base</u>				<u>From WsD Avg Rate Base</u>						
<u>28</u>	<u>Proration Adjustment</u>														

<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 282 – Liberalized Depreciation-General and Intangible</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 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>	
<u>5</u>															
<u>6</u>	<u>December 31<sup>st</sup> balance Prorated Items</u>														
<u>7</u>	<u>January</u>														
<u>8</u>	<u>February</u>														
<u>9</u>	<u>March</u>														
<u>10</u>	<u>April</u>														
<u>11</u>	<u>May</u>														
<u>12</u>	<u>June</u>														
<u>13</u>	<u>July</u>														
<u>14</u>	<u>August</u>														
<u>15</u>	<u>September</u>														
<u>16</u>	<u>October</u>														
<u>17</u>	<u>November</u>														
<u>18</u>	<u>December</u>														
<u>19</u>	<u>Total</u>														
<u>20</u>															
<u>21</u>	<u>Proration Factor</u>														
<u>22</u>															
<u>23</u>															
<u>24</u>	<u>Beginning Balance of Prorated items</u>				<u>(Line 36, &amp; Col H)</u>				<u>(Line 36, &amp; Col N)</u>						
<u>25</u>	<u>Ending Balance of Prorated items</u>				<u>(Line 48, &amp; Col H)</u>				<u>(Line 48, &amp; Col N)</u>						
<u>26</u>	<u>Average Balance Prorated items</u>				<u>(Average of Line 54 &amp; Line 55)</u>				<u>(Average of Line 54 &amp; 55)</u>						
<u>27</u>	<u>Non-prorated Average Balance</u>				<u>From WsD Avg Rate Base</u>				<u>From WsD Avg Rate Base</u>						
<u>28</u>	<u>Proration Adjustment</u>														

<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 283 – Liberalized Depreciation-Software</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 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>	
<u>5</u>															
<u>6</u>	<u>December 31<sup>st</sup> balance Prorated Items</u>														
<u>7</u>	<u>January</u>														
<u>8</u>	<u>February</u>														
<u>9</u>	<u>March</u>														
<u>10</u>	<u>April</u>														
<u>11</u>	<u>May</u>														
<u>12</u>	<u>June</u>														
<u>13</u>	<u>July</u>														
<u>14</u>	<u>August</u>														
<u>15</u>	<u>September</u>														
<u>16</u>	<u>October</u>														
<u>17</u>	<u>November</u>														
<u>18</u>	<u>December</u>														
<u>19</u>	<u>Total</u>														
<u>20</u>															
<u>21</u>	<u>Proration Factor</u>														
<u>22</u>															
<u>23</u>															
<u>24</u>	<u>Beginning Balance of Prorated items</u>				<u>(Line 66, &amp; Col H)</u>				<u>(Line 66, &amp; Col N)</u>						
<u>25</u>	<u>Ending Balance of Prorated items</u>				<u>(Line 78, &amp; Col H)</u>				<u>(Line 78, &amp; Col N)</u>						
<u>26</u>	<u>Average Balance Prorated items</u>				<u>(Average of Line 84 &amp; Line 85)</u>				<u>(Average of Line 84 &amp; 85)</u>						
<u>27</u>	<u>Non-prorated Average Balance</u>				<u>From WsD Avg Rate Base</u>				<u>From WsD Avg Rate Base</u>						
<u>28</u>	<u>Proration Adjustment</u>														

<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 – Basis Difference-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 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>	
<u>5</u>															
<u>6</u>	<u>December 31<sup>st</sup> balance Prorated Items</u>														
<u>7</u>	<u>January</u>														
<u>8</u>	<u>February</u>														
<u>9</u>	<u>March</u>														
<u>10</u>	<u>April</u>														
<u>11</u>	<u>May</u>														
<u>12</u>	<u>June</u>														
<u>13</u>	<u>July</u>														
<u>14</u>	<u>August</u>														
<u>15</u>	<u>September</u>														
<u>16</u>	<u>October</u>														
<u>17</u>	<u>November</u>														
<u>18</u>	<u>December</u>														
<u>19</u>	<u>Total</u>														
<u>20</u>															
<u>21</u>	<u>Proration Factor</u>														
<u>22</u>															
<u>23</u>															
<u>24</u>	<u>Beginning Balance of Prorated items</u>				<u>(Line 96, &amp; Col H)</u>				<u>(Line 96, &amp; Col N)</u>						
<u>25</u>	<u>Ending Balance of Prorated items</u>				<u>(Line 108, &amp; Col H)</u>				<u>(Line 108, &amp; Col N)</u>						
<u>26</u>	<u>Average Balance Prorated items</u>				<u>(Average of Line 114 &amp; Line 115)</u>				<u>(Average of Line 114 &amp; 115)</u>						
<u>27</u>	<u>Non-prorated Average Balance</u>				<u>From WsD Avg Rate Base</u>				<u>From WsD Avg Rate Base</u>						
<u>28</u>	<u>Proration Adjustment</u>														

<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 – Basis Difference-General and Intangible</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 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 prorate actual balance</u>	
<u>5</u>															
<u>6</u>	<u>December 31<sup>st</sup> balance Prorated Items</u>														
<u>7</u>	<u>January</u>														
<u>8</u>	<u>February</u>														
<u>9</u>	<u>March</u>														
<u>10</u>	<u>April</u>														
<u>11</u>	<u>May</u>														
<u>12</u>	<u>June</u>														
<u>13</u>	<u>July</u>														
<u>14</u>	<u>August</u>														
<u>15</u>	<u>September</u>														
<u>16</u>	<u>October</u>														
<u>17</u>	<u>November</u>														
<u>18</u>	<u>December</u>														
<u>19</u>	<u>Total</u>														
<u>20</u>															
<u>21</u>	<u>Proration Factor</u>														
<u>22</u>															
<u>23</u>															
<u>24</u>	<u>Beginning Balance of Prorated items</u>				<u>(Line 126, &amp; Col H)</u>				<u>(Line 126, &amp; Col N)</u>						
<u>25</u>	<u>Ending Balance of Prorated items</u>				<u>(Line 138, &amp; Col H)</u>				<u>(Line 138, &amp; Col N)</u>						
<u>26</u>	<u>Average Balance Prorated items</u>				<u>(Average of Line 144 &amp; Line 145)</u>				<u>(Average of Line 144 &amp; 145)</u>						
<u>27</u>	<u>Non-prorated Average Balance</u>				<u>From WsD Avg Rate Base</u>				<u>From WsD Avg Rate Base</u>						
<u>28</u>	<u>Proration Adjustment</u>														

<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 – Basis Difference-CIAC 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 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>	
<u>5</u>															
<u>6</u>	<u>December 31<sup>st</sup> balance Prorated Items</u>														
<u>7</u>	<u>January</u>														
<u>8</u>	<u>February</u>														
<u>9</u>	<u>March</u>														
<u>10</u>	<u>April</u>														
<u>11</u>	<u>May</u>														
<u>12</u>	<u>June</u>														
<u>13</u>	<u>July</u>														
<u>14</u>	<u>August</u>														
<u>15</u>	<u>September</u>														
<u>16</u>	<u>October</u>														
<u>17</u>	<u>November</u>														
<u>18</u>	<u>December</u>														
<u>19</u>	<u>Total</u>														
<u>20</u>															
<u>21</u>	<u>Proration Factor</u>														
<u>22</u>															
<u>23</u>															
<u>24</u>	<u>Beginning Balance of Prorated items</u>				<u>(Line 156, &amp; Col H)</u>				<u>(Line 156, &amp; Col N)</u>						
<u>25</u>	<u>Ending Balance of Prorated items</u>				<u>(Line 168, &amp; Col H)</u>				<u>(Line 168, &amp; Col N)</u>						
<u>26</u>	<u>Average Balance Prorated items</u>				<u>(Average of Line 174 &amp; Line 175)</u>				<u>(Average of Line 174 &amp; 175)</u>						
<u>27</u>	<u>Non-prorated Average Balance</u>				<u>From WsD Avg Rate Base</u>				<u>From WsD Avg Rate Base</u>						
<u>28</u>	<u>Proration Adjustment</u>														

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

<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 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 prorate actual balance</u>	
<u>5</u>															
<u>6</u>	<u>December 31<sup>st</sup> balance Prorated Items</u>														
<u>7</u>	<u>January</u>														
<u>8</u>	<u>February</u>														
<u>9</u>	<u>March</u>														
<u>10</u>	<u>April</u>														
<u>11</u>	<u>May</u>														
<u>12</u>	<u>June</u>														
<u>13</u>	<u>July</u>														
<u>14</u>	<u>August</u>														
<u>15</u>	<u>September</u>														
<u>16</u>	<u>October</u>														
<u>17</u>	<u>November</u>														
<u>18</u>	<u>December</u>														
<u>19</u>	<u>Total</u>														
<u>20</u>															
<u>21</u>	<u>Proration Factor</u>														
<u>22</u>															
<u>23</u>															
<u>24</u>	<u>Beginning Balance of Prorated items</u>				<u>(Line 217, &amp; Col H)</u>				<u>(Line 217, &amp; Col N)</u>						
<u>25</u>	<u>Ending Balance of Prorated items</u>				<u>(Line 229, &amp; Col H)</u>				<u>(Line 229, &amp; Col N)</u>						
<u>26</u>	<u>Average Balance Prorated items</u>				<u>(Average of Line 235 &amp; Line 236)</u>				<u>(Average of Line 235 &amp; 236)</u>						
<u>27</u>	<u>Non-prorated Average Balance</u>				<u>From WsD Avg Rate Base</u>				<u>From WsD Avg Rate Base</u>						
<u>28</u>	<u>Proration Adjustment</u>														

<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-General</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 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>	
<u>5</u>															
<u>6</u>	<u>December 31<sup>st</sup> balance Prorated Items</u>														
<u>7</u>	<u>January</u>														
<u>8</u>	<u>February</u>														
<u>9</u>	<u>March</u>														
<u>10</u>	<u>April</u>														
<u>11</u>	<u>May</u>														
<u>12</u>	<u>June</u>														
<u>13</u>	<u>July</u>														
<u>14</u>	<u>August</u>														
<u>15</u>	<u>September</u>														
<u>16</u>	<u>October</u>														
<u>17</u>	<u>November</u>														
<u>18</u>	<u>December</u>														
<u>19</u>	<u>Total</u>														
<u>20</u>															
<u>21</u>	<u>Proration Factor</u>														
<u>22</u>															
<u>23</u>															
<u>24</u>	<u>Beginning Balance of Prorated items</u>				<u>(Line 247, &amp; Col H)</u>				<u>(Line 247, &amp; Col N)</u>						
<u>25</u>	<u>Ending Balance of Prorated items</u>				<u>(Line 259, &amp; Col H)</u>				<u>(Line 259, &amp; Col N)</u>						
<u>26</u>	<u>Average Balance Prorated items</u>				<u>(Average of Line 265 &amp; Line 266)</u>				<u>(Average of Line 265 &amp; 266)</u>						
<u>27</u>	<u>Non-prorated Average Balance</u>				<u>From WsD Avg Rate Base</u>				<u>From WsD Avg Rate Base</u>						
<u>28</u>	<u>Proration Adjustment</u>														

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



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	0

ADIT Account 283 Projected 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
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	0



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		-	-	-

ADIT Account 281 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	100%Retail, Production Non- Transmission & Other Related	100% 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)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	100%Retail, Production Non- Transmission & Other Related	100% 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)
Acc. No.	Identification	Avg Balance from WsD	100%Retail, Production Non-Transmission & Other 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)
Acc. No.	Identification	Avg Balance from WsD	100%Retail, Production Non-Transmission & Other 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	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%	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	-	<b>GP</b>	-
10		Line 9, Col (5) divided by Col (3)		<b>= 0.00%</b>	
11					
12	ACCUMULATED DEPRECIATION	(Note A)			
13	Production	WP_B-1 Col. (d), Line 12	-	NA 0.00%	-
14	Transmission	WP_B-1 Col. (d), Line 13	-	DA 100%	-
15	Distribution	WP_B-1 Col. (d), Line 14	-	NA 0.00%	-
16	General Plant	WP_B-1 Col. (d), Line 15	-	W/S 0.00%	-
17	Intangible Plant	WP_B-1 Col. (d), Line 16	-	W/S 0.00%	-
18	Common Intangible	WP_B-1 Col. (d), Line 17	-	CE 0.00%	-
19	Common General	WP_B-1 Col. (d), Line 18	-	CE 0.00%	-
20	TOTAL ACCUMULATED DEPRECIATION	Sum Lines 13 through 19	-		-
21					
22	NET ACQUISITION ADJUSTMENT	(Note B)			
23	Production	WP_B-4 Col.(i) Line 15	-	NA 0.00%	-
24	Transmission Serving Production	WP_B-4 Col.(j) Line 15	-	NA 0.00%	-
25	Transmission Serving Transmission	WP_B-4 Col.(k) Line 15	-	DA 100%	-
26	TOTAL NET ACQUISITION ADJUSTMENT	Sum Lines 23 through 25	-		-
27					
28	NET PLANT IN SERVICE	(Note A)			

29	Production	Line 2 minus 13 plus 23 plus 24	-	-	-	-
30	Transmission	Line 3 minus 14 plus 25	-	-	-	-
31	Distribution	Line 4 minus 15	-	-	-	-
32	General Plant	Line 5 minus 16	-	-	-	-
33	Intangible Plant	Line 6 minus 17	-	-	-	-
34	Common Intangible	Line 7 minus 18	-	-	-	-
35	Common General	Line 8 minus 19	-	-	-	-
36	TOTAL NET PLANT IN SERVICE	Sum Lines 29 through 35	-	-	-	-
37		Line 36, Col (5) divided by Col (3)			<b>NP= 0.00%</b>	
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 Transmission Col. (5)
	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	Add Back Account 565.25- System Integration Costs		WP_C-1 Line 34	-		
	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 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							

		(726,905)	-
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Line No.	SUPPORTING CALCULATIONS	Reference/Notes	Total		
			Col. (3)	Col. (4)	Col. (5)
130	REVENUE REQUIREMENT				
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		<b>TP=</b>	<b>0.00%</b>
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)		<b>W/S=</b>	<b>0.00%</b>
148					
149	Common to Electric Transmission Allocator	Common Plant to Electric (Common Plant Study) W/S Allocator, Line 147			
150		Line 149 times Line 150			0.00%
151				<b>CE=</b>	<b>0.00%</b>
152					
153					
154	RETURN	(Note N)	\$	%	Cost
155	Long Term Debt	WP_G-1 Col (n), Line 6	-	0.00	0.00%
156	Preferred Stock	WP_G-1 Col (n), Line 8	-	0.00	0.00%
157	Common Stock	WP_G-1 Col (n), Line 14	-	0.00	9.72%
158	Total	Sum Lines 155 through 157	-	<b>ROR=</b>	<b>0.0000</b>

159						
160						
						20XX FERC Form No. 1
161	PREPAYMENTS	ALLOCATION	FACTOR	TO		
	ELECTRIC					
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)		
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.
- 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 ~~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.~~
- G 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.
- H 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.
- I 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.
- J 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.  
 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.  
 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=

$p =$

(State Income Tax Rate or Composite SIT)  
 (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  
 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.

N Return on Equity will be set at 9.72%. Thereafter, any change will require a filing with the Commission pursuant to FPA Section 205 or a Commission order pursuant to FPA Section 206.

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

O The calculation of the **GP** Allocator is found on Line 10.

The calculation of the **NP** Allocator is found on Line 37.

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

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)		<b>GP= 0.00%</b>	
11					
12	ACCUMULATED DEPRECIATION	(Note A)			
13	Production	WP_B-1 Col. (d), Line 12	-	NA 0.00%	-
14	Transmission	WP_B-1 Col. (d), Line 13	-	DA 100%	-
15	Distribution	WP_B-1 Col. (d), Line 14	-	NA 0.00%	-
16	General Plant	WP_B-1 Col. (d), Line 15	-	W/S 0.00%	-
17	Intangible Plant	WP_B-1 Col. (d), Line 16	-	W/S 0.00%	-
18	Common Intangible	WP_B-1 Col. (d), Line 17	-	CE 0.00%	-
19	Common General	WP_B-1 Col. (d), Line 18	-	CE 0.00%	-
20	TOTAL ACCUMULATED DEPRECIATION	Sum Lines 13 through 19	-		-
21					
22	NET ACQUISITION ADJUSTMENT	(Note B)			
23	Production	WP_B-4 Col.(i) Line 15	-	NA 0.00%	-
24	Transmission Serving Production	WP_B-4 Col.(j) Line 15	-	NA 0.00%	-
25	Transmission Serving Transmission	WP_B-4 Col.(k) Line 15	-	DA 100%	-
26	TOTAL NET ACQUISITION ADJUSTMENT	Sum Lines 23 through 25	-		-
27					
28	NET PLANT IN SERVICE	(Note A)			
29	Production	Line 2 minus 13			

		plus 23 plus 24	-		-	
30	Transmission	Line 3 minus 14 plus 25	-		-	
31	Distribution	Line 4 minus 15	-		-	
32	General Plant	Line 5 minus 16	-		-	
33	Intangible Plant	Line 6 minus 17	-		-	
34	Common Intangible	Line 7 minus 18	-		-	
35	Common General	Line 8 minus 19	-		-	
36	TOTAL NET PLANT IN SERVICE	Sum Lines 29 through 35	-		-	
37		Line 36, Col (5) divided by Col (3)		<b>NP=</b>	<b>0.00%</b>	
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)	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	-		
	Add Back Account 565.25- System Integration					
78	Costs		WP_C-1 Line 34	-		
	Transmission Subtotal		Sum Lines 70 through 78	-	TP 0.00%	-
79						
80						
81	Administrative and General (Note I)		WP_C-2 Line 15	-		
82	Less: Acc. 924, Property Insurance		WP_C-2 Line 5	-		
			Sum Lines 81 through 82	-	W/S 0.00%	-
83	Balance of A & G					
84	Plus: Account 924, Property Insurance		Line 82	-	NP 0.00%	-
85	Account 928 - Transmission Specific		WP_C-4 Line 7	-	DA 100%	-
			Sum Lines 81 through 85	-		-
86	A & G Subtotal					
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. 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	Total		
				Allocator (Note O)	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		<b>TP=</b>	<b>0.00%</b>	
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)		<b>W/S=</b>	<b>0.00%</b>	
148						
149	Common to Electric Transmission Allocator	FF1.356				
150		W/S Allocator, Line 147			0.00%	
151		Line 149 times Line 150		<b>CE=</b>	<b>0.00%</b>	
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	-	9.72%	0.0000	0.0000
158	Total	Sum Lines 155 through 157	-	<b>ROR=</b>	<b>0.0000</b>	
159						
160						
161	PREPAYMENTS ALLOCATION FACTOR TO ELECTRIC			<b>20XX FERC</b>		

				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 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.  
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"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 =	<input type="text"/>	
SIT=	<input type="text"/>	(State Income Tax Rate or Composite SIT)
p =	<input type="text"/>	(percent of FIT deductible for state purposes)

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The calculation of the **CE** Allocator is found on Line 151.

The calculation of the **TP** Allocator is found on Line 137.

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

changed without a Section 205 or 206 filing.

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)
14	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		-	-	-	-	-
1443		-	-	-	-	-
1544		-	-	-	-	-
1645		-	-	-	-	-
17	Proration Adjustment (5)			=		=
1846	Total	-	-	-	-	-
1947						
2048	Plant Related- Allocated to Transmission					
2149		-	-	-	-	-
2220		-	-	-	-	-
2324		-	-	-	-	-
2422		-	-	-	-	-
25	Proration Adjustment (5)			=		=
2623	Total	-	-	-	-	-
2724	Labor Allocation Factors, ATRR Est. Line 147					0.00%
2825	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	<b>Account 283 - Other (4)</b>				
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

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>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>	Proration Adjustment (3)			=		=
<u>2625</u>	Total Plant Related- Direct Assigned to Transmission	-	-	-	-	-
<u>2726</u>						
<u>2827</u>	Plant Related- Allocated to Transmission					

2928		-	-	-	-	-
3029		-	-	-	-	-
3130		-	-	-	-	-
3234		-	-	-	-	-
3332		-	-	-	-	-
3433		-	-	-	-	-
35	<u>Proration Adjustment (3)</u>			=		=
3634	Total Plant Related- Allocated to Transmission	-	-	-	-	-
3735	Labor Allocation Factors, ATRR Est. Line 147					<u>0.00%</u>
3836	Total Plant Related Allocated to Transmission					-
3937						
4038	Related to All Plant					
4139		-	-	-	-	-
4240		-	-	-	-	-
4344		-	-	-	-	-
4442		-	-	-	-	-
4543		-	-	-	-	-
4644		-	-	-	-	-
47	<u>Proration Adjustment (3)</u>			=		=
4845	Total Related to All Plant	-	-	-	-	-
4946	Net Plant Allocation Factor, ATRR Est. Line 36					<u>0.00%</u>
5047	Allocated Total Related to All Plant					-
5148						
5249	Labor Related					
5350		-	-	-	-	-
5451		-	-	-	-	-
5552		-	-	-	-	-
5653		-	-	-	-	-
5754		-	-	-	-	-
5855		-	-	-	-	-
5956		-	-	-	-	-
6057		-	-	-	-	-
6158		-	-	-	-	-
6259		-	-	-	-	-

6360		-	-	-	-	-
6464	Total Labor Related	-	-	-	-	-
6562	Labor Allocation Factors, ATRR Est. Line 147					0.00%
6663	Allocated Total Labor Related					-
6764						
6865	Retail Related					
6966		-	-	-	-	-
7067		-	-	-	-	-
7168		-	-	-	-	-
7269		-	-	-	-	-
7370		-	-	-	-	-
7474		-	-	-	-	-
7572		-	-	-	-	-
7673		-	-	-	-	-
7774	Total Retail Related	-	-	-	-	-
7875						
7976	Other Non-Transmission Related					
8077		-	-	-	-	-
8178	Total Other Related	-	-	-	-	-
8279						
8380						
8484	<b>Total Account 190 (Form No. 1, page 234, line 8, cols b &amp; c)</b>					

Note:

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

Note:

books for the two jurisdictions

Note:

3. Reference WP\_ADIT Prorate

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



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

	<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>	<b>Total Account 190 (Form No. 1, page 234, line 8, cols b &amp; c)</b>	-	-	-	-	-

Note:

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

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](#)

**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**

		<b>Intangible Plant</b>	<b>Steam Production</b>	<b>Hydraulic Production</b>	<b>Other Production</b>	<b>Transmission Plant</b>	<b>Distribution Plant</b>	<b>General Plant</b>	<b>Common Intangible</b>	<b>Common General</b>
	Reference	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records
	<u>14</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>1040</u> September									
	<u>1144</u> October									
	<u>1242</u> November									
	<u>1343</u> December									
	<u>1444</u> 13 Month Avg. (Lns 1 - 13)	-	-	-	-	-	-	-	-	-
	<u>1545</u> Less ARO (13 Month Avg) (1)	-	-	-	-	-	-	-	-	-
	<u>1646</u>									
	<u>1747</u> Adj Balance	-	-	-	-	-	-	-	-	-
	<u>1848</u>									
	<u>1949</u> <b>Accumulated Amortization</b>									

**Depreciation and**



4646 Total

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

4747

4848 Plant Adjustments (4)

4949

5050 Gross Plant

5151

5252

5353

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
<u>5454</u> December		-						-	
<u>5555</u> January		-						-	
<u>5656</u> February		-						-	
<u>5757</u> March		-						-	
<u>5858</u> April		-						-	
<u>5959</u> May		-						-	
<u>6060</u> June		-						-	
<u>6161</u> July		-						-	
<u>6262</u> August		-						-	
<u>6363</u> September		-						-	
<u>6464</u> October		-						-	
<u>6565</u> November		-						-	
<u>6666</u> December		-						-	
<u>6767</u> 13 Month Avg. (Lns 54 - 66)	-	-	-	-	-	-	-	-	-

6868

**6969 Accumulated  
 7070 Depreciation**

<b>7174 Electric Intangible</b>			<b>Distributio n Plant</b>	<b>General Plant</b>	<b>Common Intangible</b>				<b>Commo n General</b>
<b>7272 FERC 302</b>	<b>Smart Grid City</b>	<b>Total</b>	<b>Smart Grid City</b>	<b>Smart Grid City</b>	<b>FERC 302</b>	<b>CRS</b>	<b>OMS</b>	<b>Total</b>	<b>Smart Grid City</b>
<b>7373</b>	December	-						-	
<b>7474</b>	January	-						-	
<b>7575</b>	February	-						-	
<b>7676</b>	March	-						-	
<b>7777</b>	April	-						-	
<b>7878</b>	May	-						-	
<b>7979</b>	June	-						-	
<b>8080</b>	July	-						-	
<b>8184</b>	August	-						-	
<b>8282</b>	September	-						-	
<b>8383</b>	October	-						-	
<b>8484</b>	November	-						-	
<b>8585</b>	December	-						-	
<b>8686</b>	13 Month Avg. (Lns 73 - 85)	-	-	-	-	-	-	-	-

**8787 Depreciation Expense**

<b>9090 Electric Intangible</b>	<b>Distributio n Plant</b>	<b>General Plant</b>	<b>Common Intangible</b>	<b>Commo n General</b>
---------------------------------	--------------------------------	----------------------	--------------------------	--------------------------------



<u>11244</u> 4	June								
<u>11344</u> 2	July								
<u>11444</u> 3	August								
<u>11544</u> 4	September								
<u>11644</u> 5	October								
<u>11744</u> 6	November								
<u>11844</u> 7	December						-	-	-
<u>11944</u> 8	13 Month Avg. (Lns 105 - 117)	-	-	-	-	-	-	-	-

12044  
9  
12142  
0  
12242  
1  
12342  
2  
12442  
3  
12542  
4  
12642  
5  
12742  
6  
12842  
7  
12942  
8  
13042  
9  
13143  
0  
13243  
1  
13343  
2

Depreciation Expense		
Transmissi on GSU	Distribution GSU	General GSU

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

Dec 12  
Month

	Unamort. Balance of Abandoned Incentive Plant (2)	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)
December			-			-	
January			-			-	
February			-			-	

<del>134</del> <sup>13</sup> 3	March			-				
<del>135</del> <sup>13</sup> 4	April			-				
<del>136</del> <sup>13</sup> 5	May			-				
<del>137</del> <sup>13</sup> 6	June			-				
<del>138</del> <sup>13</sup> 7	July			-				
<del>139</del> <sup>13</sup> 8	August			-				
<del>140</del> <sup>13</sup> 9	September			-				
<del>141</del> <sup>14</sup> 0	October			-				
<del>142</del> <sup>14</sup> 1	November			-				
<del>143</del> <sup>14</sup> 2	December			-				
<del>144</del> <sup>14</sup> 3	13 Month Avg. (Lns 130 - 142)	-		-				-

~~145~~<sup>14</sup>  
4  
~~146~~<sup>14</sup>  
5  
~~147~~<sup>14</sup>  
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~~148~~<sup>14</sup>  
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~~150~~<sup>14</sup>  
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Note 1. ARO is not included in the budgeted amounts

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

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.

Note 4. Source of Plant Adjustments: Company Records.

Note 5. ADIT proration adjustments are derived on WP\_ADIT Prorate.

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 Settlement Template**  
**Twelve Months Ended December 31, 20XX**  
**Rate Base Data Inputs- Actual**

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

**Gross Plant**

	<b>Intangible Plant</b>	<b>Steam Production</b>	<b>Hydraulic Production</b>	<b>Other Production</b>	<b>Transmission Plant</b>	<b>Distribution Plant</b>	<b>General Plant</b>	<b>Common Intangible</b>	<b>Common General</b>
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>14</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>174</u> <u>6</u>									
<u>184</u> Adj Balance			-			-			-



8  
 403  
 9  
 414  
 0  
 424  
 1  
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 2  
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 3  
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 484  
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 595  
 8

Adj Balance	-	-	-	-	-	-	-	-	-

**Depreciation Expense**

	Intangible Plant	Steam Production	Hydraulic Production	Other Production	Transmission Plant	Distribution Plant	General Plant	Common Intangible	Common General
FERC Form No. 1 reference	(page 336 Ln. 1)	(page 336 Ln. 2)	(page 336 Ln. 4 + 5)	(page 336 Ln. 6)	(page 336 Ln. 7)	(page 336 Ln. 8)	(page 336 Ln. 10)	(page 336 Ln. 11)	(page 336 Ln. 11)
Total									

**Plant Adjustments (4)  
 Gross Plant**

	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	Smart Grid City
December			-						-
January			-						-
February			-						-
March			-						-
April			-						-
May			-						-





98 Avg. (6) - [ ] - [ ] - - - [ ] -

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404 **Generator Step ups**

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 403

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)	-	-	-	-	-	-	-	-

106  
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Depreciation Expense

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441

Dec 12  
 Month

Transmission GSU	Distribution GSU	General GSU

	Unamort. Balance of Abandoned Incentive Plant (2)	Current Year Amortization Expense (2)	Unamort Balance End of Current Year	Unamort. Balance of Extraordinary Property Loss (2)	Current Year Amortization Expense (2)	Unamort Balance End of Current Year	Land Held For Future Use (3)
December			-			-	
January			-			-	
February			-			-	
March			-			-	
April			-			-	
May			-			-	
June			-			-	
July			-			-	
August			-			-	
September			-			-	
October			-			-	
November			-			-	
December			-			-	

<u>144</u>	13 Month					
<u>142</u>	Avg. (Lns	-	-	-	-	-
	129 - 141)					

145  
143  
146  
144

147 Note 1. ARO is not included in the budgeted  
145 amounts

148 Note 2. Abandoned Plant and Extraordinary Property Loss will remain at zero and can not be changes without  
146 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,  
147 Plant Held for Future Use.

150  
148 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).

**Public Service Company of Colorado  
 Transmission Formula Rate Template  
 Twelve Months Ended December 31, 20XX  
 Accumulated Deferred Income Taxes Proration Adjustments**

**Table 39  
 WP\_ADIT Prorate**

Rate  
 Year = Projected  
 2015

**1 Account 190- Accumulated Deferred Income Taxes**

**2 Plant Related- Direct Assigned to Transmission**

<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 prorated actual balance</u>
<b>3</b>					<b>4</b>			<b>5</b>					
<b>6</b>					<b>7</b>			<b>8</b>					
<b>9</b>					<b>10</b>			<b>11</b>					
<b>12</b>					<b>13</b>			<b>14</b>					
<b>15</b>					<b>16</b>			<b>17</b>					
<b>18</b>					<b>19</b>			<b>20</b>					
<b>21</b>					<b>22</b>			<b>23</b>					
<b>24</b>					<b>25</b>			<b>26</b>					
<b>27</b>					<b>28</b>			<b>29</b>					
<b>30</b>					<b>31</b>			<b>32</b>					
<b>33</b>					<b>34</b>			<b>35</b>					
<b>36</b>					<b>37</b>			<b>38</b>					
<b>39</b>					<b>40</b>			<b>41</b>					
<b>42</b>					<b>43</b>			<b>44</b>					
<b>45</b>					<b>46</b>			<b>47</b>					
<b>48</b>					<b>49</b>			<b>50</b>					
<b>51</b>					<b>52</b>			<b>53</b>					
<b>54</b>					<b>55</b>			<b>56</b>					
<b>57</b>					<b>58</b>			<b>59</b>					
<b>60</b>					<b>61</b>			<b>62</b>					
<b>63</b>					<b>64</b>			<b>65</b>					
<b>66</b>					<b>67</b>			<b>68</b>					
<b>69</b>					<b>70</b>			<b>71</b>					
<b>72</b>					<b>73</b>			<b>74</b>					
<b>75</b>					<b>76</b>			<b>77</b>					
<b>78</b>					<b>79</b>			<b>80</b>					
<b>81</b>					<b>82</b>			<b>83</b>					
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<b>87</b>					<b>88</b>			<b>89</b>					
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<b>96</b>					<b>97</b>			<b>98</b>					
<b>99</b>					<b>100</b>			<b>101</b>					
<b>102</b>					<b>103</b>			<b>104</b>					
<b>105</b>					<b>106</b>			<b>107</b>					
<b>108</b>					<b>109</b>			<b>110</b>					
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<b>117</b>					<b>118</b>			<b>119</b>					
<b>120</b>					<b>121</b>			<b>122</b>					
<b>123</b>					<b>124</b>			<b>125</b>					
<b>126</b>					<b>127</b>			<b>128</b>					
<b>129</b>					<b>130</b>			<b>131</b>					
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<b>153</b>					<b>154</b>			<b>155</b>					
<b>156</b>					<b>157</b>			<b>158</b>					
<b>159</b>					<b>160</b>			<b>161</b>					
<b>162</b>					<b>163</b>			<b>164</b>					
<b>165</b>					<b>166</b>			<b>167</b>					
<b>168</b>					<b>169</b>			<b>170</b>					
<b>171</b>					<b>172</b>			<b>173</b>					
<b>174</b>					<b>175</b>			<b>176</b>					
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<b>228</b>					<b>229</b>			<b>230</b>					
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<b>237</b>					<b>238</b>			<b>239</b>					
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<b>264</b>					<b>265</b>			<b>266</b>					
<b>267</b>					<b>268</b>			<b>269</b>					
<b>270</b>					<b>271</b>			<b>272</b>					
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<b>531</b>					<b>532</b>			<b>533</b>					
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<b>555</b>					<b>556</b>			<b>557</b>					
<b>558</b>					<b>559</b>			<b>560</b>					
<b>561</b>					<b>562</b>			<b>563</b>					
<b>564</b>					<b>565</b>			<b>566</b>					
<b>567</b>					<b>568</b>			<b>569</b>					
<b>570</b>					<b>571</b>			<b>572</b>					
<b>573</b>					<b>574</b>			<b>575</b>					
<b>576</b>					<b>577</b>			<b>578</b>					
<b>579</b>					<b>580</b>			<b>581</b>					
<b>582</b>					<b>583</b>			<b>584</b>					
<b>585</b>					<b>586</b>			<b>587</b>					
<b>588</b>					<b>589</b>			<b>590</b>					
<b>591</b>					<b>592</b>			<b>593</b>					
<b>594</b>					<b>595</b>			<b>596</b>					
<b>597</b>					<b>598</b>			<b>599</b>					
<b>600</b>					<b>601</b>			<b>602</b>					
<b>603</b>					<b>604</b>			<b>605</b>					
<b>606</b>					<b>607</b>			<b>608</b>					
<b>609</b>					<b>610</b>			<b>611</b>					
<b>612</b>					<b>613</b>			<b>614</b>					
<b>615</b>					<b>616</b>			<b>617</b>					
<b>618</b>					<b>619</b>			<b>620</b>					
<b>621</b>					<b>622</b>			<b>623</b>					
<b>624</b>					<b>625</b>			<b>626</b>					
<b>627</b>					<b>628</b>			<b>629</b>					
<b>630</b>													

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>					<u>(Line 7,</u>				
26	<u>Prorated items</u>				<u>Col H)</u>					<u>Col N)</u>				
27	<u>Ending Balance of</u>				<u>(Line 19,</u>					<u>(Line 19,</u>				
28	<u>Prorated items</u>				<u>Col H)</u>					<u>Col N)</u>				
29	<u>Average Balance</u>									<u>(Average of Line 25 &amp;</u>				
30	<u>Prorated items</u>				<u>(Average of Line 25 &amp; Line 26)</u>					<u>Line 26)</u>				
31	<u>Non-prorated Average</u>				<u>(WP B-3, Average of Line 26, Cols (a) and</u>					<u>(WP B-3, Average of</u>				
32	<u>Balance</u>				<u>(b))</u>					<u>Line 26, Cols (a) and</u>				
33										<u>(b))</u>				









				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>Novem</u> <u>ber</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>	-	=	=	-	=	=	=	=

		6																		
11	-	Tota	2.03	4.3	-	=	=	=	=	=	=	=	=	=	=	=	=	=	=	=
13	!		0	92																
11																				
4																				
11	Prorat			53.																
5	ion			78																
11	Factor			%																
11																				
6																				
11																				
8	Beginning Balance of	(Line		100, Col																
	Prorated items	H)			=															
11		(Line		112, Col																
9	Ending Balance of	H)			=															
	Prorated items	N)			=															
12	Average Balance	(Average of Line 118 & Line																		
0	Prorated items	119)			=															
12	Non-prorated Average	(WP B-2, Average of Line 4, Cols (a) and																		
1	Balance	(b))			=															
12	Proration				=															
2	Adjustment				=															

**Account 282 - Other Property**

**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	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	Partially prorate actual activity below Monthly projection and is a reduction to	Partially prorated actual balance





				<u>Test</u> <u>Per</u> <u>iod</u>										
<u>16</u> <u>1</u>														
<u>16</u> <u>2</u>	<u>December 31st Balance - Prorated Items</u>													
<u>16</u> <u>3</u>	<u>Janua</u> <u>ry</u>	<u>31</u>	<u>336</u>	<u>36</u> <u>6</u>	<u>91.80%</u>	-	=	=	-	=	=	=	=	=
<u>16</u> <u>4</u>	<u>Febru</u> <u>ary</u>	<u>29</u>	<u>307</u>	<u>36</u> <u>6</u>	<u>83.88%</u>	-	=	=	-	=	=	=	=	=
<u>16</u> <u>5</u>	<u>March</u>	<u>31</u>	<u>276</u>	<u>36</u> <u>6</u>	<u>75.41%</u>	-	=	=	-	=	=	=	=	=
<u>16</u> <u>6</u>	<u>April</u>	<u>30</u>	<u>246</u>	<u>36</u> <u>6</u>	<u>67.21%</u>	-	=	=	-	=	=	=	=	=
<u>16</u> <u>7</u>	<u>May</u>	<u>31</u>	<u>215</u>	<u>36</u> <u>6</u>	<u>58.74%</u>	-	=	=	-	=	=	=	=	=
<u>16</u> <u>8</u>	<u>June</u>	<u>30</u>	<u>185</u>	<u>36</u> <u>6</u>	<u>50.55%</u>	-	=	=	-	=	=	=	=	=
<u>16</u> <u>9</u>	<u>July</u>	<u>31</u>	<u>154</u>	<u>36</u> <u>6</u>	<u>42.08%</u>	-	=	=	-	=	=	=	=	=
<u>17</u> <u>0</u>	<u>Augus</u> <u>t</u>	<u>31</u>	<u>123</u>	<u>36</u> <u>6</u>	<u>33.61%</u>	-	=	=	-	=	=	=	=	=
<u>17</u> <u>1</u>	<u>Septe</u> <u>mber</u>	<u>30</u>	<u>93</u>	<u>36</u> <u>6</u>	<u>25.41%</u>	-	=	=	-	=	=	=	=	=
<u>17</u> <u>2</u>	<u>Octob</u> <u>er</u>	<u>31</u>	<u>62</u>	<u>36</u> <u>6</u>	<u>16.94%</u>	-	=	=	-	=	=	=	=	=
<u>17</u> <u>3</u>	<u>Novem</u> <u>ber</u>	<u>30</u>	<u>32</u>	<u>36</u> <u>6</u>	<u>8.74%</u>	-	=	=	-	=	=	=	=	=
<u>17</u> <u>4</u>	<u>Dece</u> <u>mber</u>	<u>31</u>	<u>1</u>	<u>36</u> <u>6</u>	<u>0.27%</u>	-	=	=	-	=	=	=	=	=
<u>17</u>	-	<u>Tota</u>	-	-	-	-	=	=	-	=	=	=	=	=

5		2.03	4.3	=	=	=	=	=	=
		0	92						
17									
6	Prorat		53.						
17	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)		=	
						(WP B-2, Average of			
18	Non-prorated Average	(WP B-2, Average of Line 66, Cols (a) and				Line 66, Cols (a) and			
3	Balance	(b))		=		(b))		=	
18	Proration								
4	Adjustment			=				=	
18									
5									
18									
6									
18									
7	<b>Account 283 - Other</b>								
18									
8	<b>Plant Related- Direct Assigned to Production</b>								
18									
9									
19									
0									

**Account 283 - Other**

**Plant Related- Direct Assigned to Production**

<b>Days in Period</b>				
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of	Proration Amount (C / D)

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

<b>Averaging Preserving Projected Proration - True-up</b>					
<b>I</b>	<b>J</b>	<b>K</b>	<b>L</b>	<b>M</b>	<b>N</b>
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

19  
1



6		<u>2.03</u>	<u>4.3</u>	=	=	=	=	=	=
		<u>0</u>	<u>92</u>						
20									
7	Prorat		<u>53.</u>						
20	ion		<u>78</u>						
8	Factor		<u>%</u>						
20									
8									
20									
9									
21									
0									
21	<u>Beginning Balance of</u>		(Line				(Line		
1	<u>Prorated items</u>		<u>193, Col</u>	=			<u>193, Col</u>	=	
			H)				N)		
21	<u>Ending Balance of</u>		(Line				(Line		
2	<u>Prorated items</u>		<u>205, Col</u>	=			<u>205, Col</u>	=	
			H)				N)		
21	<u>Average Balance</u>		(Average of Line 211 & Line				(Average of Line 211 &		
3	<u>Prorated items</u>		<u>212)</u>	=			<u>Line 212)</u>	=	
21	<u>Non-prorated Average</u>		(WP B-2, Average of Line Public Service				(WP B-2, Average of		
4	<u>Balance</u>		<u>Company of Colorado, Cols (a) and (b))</u>	=			<u>Line , Cols (a) and (b))</u>	=	
21	<u>Proration</u>								
5	<u>Adjustment</u>			=				=	

**Account 283 - Other**

**Plant Related- Allocated to Transmission**

<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 Te</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>



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				(Line			
2	Prorated items	224, Col		=		224, Col		=	
		H)				N)			
		(Line				(Line			
24	Ending Balance of	236, Col		=		236, Col		=	
3	Prorated items	H)				N)			
24	Average Balance	(Average of Line 242 & Line				(Average of Line 242 &			
4	Prorated items	243)		=		Line 243)		=	
24	Non-prorated Average	(WP B-2, Average of Line 23, Cols (a) and				(WP B-2, Average of			
5	Balance	(b))		=		Line , Cols (a) and (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 prorate actual balance

				st Per iod										
<u>25</u> <u>4</u>														
<u>25</u> <u>5</u>	<u>December 31st Balance - Prorated Items</u>													
<u>25</u> <u>6</u>	<u>Janua</u> <u>ry</u>	<u>31</u>	<u>336</u>	<u>36</u> <u>6</u>	<u>91.80%</u>	-	=	=	-	=	=	=	=	=
<u>25</u> <u>7</u>	<u>Febru</u> <u>ary</u>	<u>29</u>	<u>307</u>	<u>36</u> <u>6</u>	<u>83.88%</u>	-	=	=	-	=	=	=	=	=
<u>25</u> <u>8</u>	<u>March</u>	<u>31</u>	<u>276</u>	<u>36</u> <u>6</u>	<u>75.41%</u>	-	=	=	-	=	=	=	=	=
<u>25</u> <u>9</u>	<u>April</u>	<u>30</u>	<u>246</u>	<u>36</u> <u>6</u>	<u>67.21%</u>	-	=	=	-	=	=	=	=	=
<u>26</u> <u>0</u>	<u>May</u>	<u>31</u>	<u>215</u>	<u>36</u> <u>6</u>	<u>58.74%</u>	-	=	=	-	=	=	=	=	=
<u>26</u> <u>1</u>	<u>June</u>	<u>30</u>	<u>185</u>	<u>36</u> <u>6</u>	<u>50.55%</u>	-	=	=	-	=	=	=	=	=
<u>26</u> <u>2</u>	<u>July</u>	<u>31</u>	<u>154</u>	<u>36</u> <u>6</u>	<u>42.08%</u>	-	=	=	-	=	=	=	=	=
<u>26</u> <u>3</u>	<u>Augus</u> <u>t</u>	<u>31</u>	<u>123</u>	<u>36</u> <u>6</u>	<u>33.61%</u>	-	=	=	-	=	=	=	=	=
<u>26</u> <u>4</u>	<u>Septe</u> <u>mber</u>	<u>30</u>	<u>93</u>	<u>36</u> <u>6</u>	<u>25.41%</u>	-	=	=	-	=	=	=	=	=
<u>26</u> <u>5</u>	<u>Octob</u> <u>er</u>	<u>31</u>	<u>62</u>	<u>36</u> <u>6</u>	<u>16.94%</u>	-	=	=	-	=	=	=	=	=
<u>26</u> <u>6</u>	<u>Novem</u> <u>ber</u>	<u>30</u>	<u>32</u>	<u>36</u> <u>6</u>	<u>8.74%</u>	-	=	=	-	=	=	=	=	=
<u>26</u> <u>7</u>	<u>Dece</u> <u>mber</u>	<u>31</u>	<u>1</u>	<u>36</u> <u>6</u>	<u>0.27%</u>	-	=	=	-	=	=	=	=	=
<u>26</u>	-	<u>Tota</u>	-	-	-	-	=	=	-	=	=	=	=	=

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)			
		(Line				(Line			
27	Ending Balance of	267, Col		=		267, Col		=	
4	Prorated items	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				
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

28  
4



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 prorate actual balance

31  
5



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	317, Col			(Line	317, Col		
5	Prorated items	H)		=		N)		=	
33		(Line				(Line			
6	Ending Balance of	329, Col		=		329, Col		=	
33	Prorated items	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				
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

34  
6



1		<u>2.03</u>	<u>4.3</u>	=	=	=	=	=	=
36		<u>0</u>	<u>92</u>						
2	Prorat		<u>53.</u>						
36	ion		<u>78</u>						
3	Factor		<u>%</u>						
36									
4									
36									
5									
36	<u>Beginning Balance of</u>		(Line				(Line		
6	<u>Prorated items</u>		<u>348, Col</u>	=			<u>348, Col</u>	=	
			H)				N)		
36	<u>Ending Balance of</u>		(Line				(Line		
7	<u>Prorated items</u>		<u>360, Col</u>	=			<u>360, Col</u>	=	
			H)				N)		
36	<u>Average Balance</u>		(Average of Line 366 & Line				(Average of Line 366 &		
8	<u>Prorated items</u>		<u>367)</u>	=			<u>Line 367)</u>	=	
36	<u>Non-prorated Average</u>		(WP B-2, Average of Line , Cols (a) and				(WP B-2, Average of		
9	<u>Balance</u>		<u>(b))</u>	=			<u>Line , Cols (a) and (b))</u>	=	
37	<u>Proration</u>								
0	<u>Adjustment</u>			=				=	

**WP B-Inputs - Adjustments to ADIT**

**General Plant - Smart Grid City**

<u>Days in Period</u>				
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
<u>Month</u>	<u>Days in the Month</u>	<u>Number of Days Prorated</u>	<u>Total Days in Future Portion of Te</u>	<u>Proration Amount (C / D)</u>

<u>Averaging with Proration - Projected</u>		
<u>F</u>	<u>G</u>	<u>H</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>Averaging Preserving Projected Proration - True-up</u>					
<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</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>

37  
7



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			=				=	
40									
2									
40									
3									
40									
4	<b>WP B-Inputs - Adjustments to ADIT</b>								
40	<b>Common Intangible - FERC 302</b>								
5	<b>Common Intangible - FERC 302</b>								

<u>Days in Period</u>				
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Te	Proration Amount (C / D)

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

<u>Averaging Preserving Projected Proration - True-up</u>					
<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>
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



3		2.03	4.3	=	=	=	=	=	=
		0	92						
42									
4	Prorat		53.						
42	ion		78						
5	Factor		%						
42									
6									
42									
7									
42	Beginning Balance of	(Line				(Line			
8	Prorated items	410, Col		=		410, Col		=	
		H)				N)			
		(Line				(Line			
42	Ending Balance of	422, Col		=		422, Col		=	
9	Prorated items	H)				N)			
43	Average Balance	(Average of Line 428 & Line				(Average of Line 428 &			
0	Prorated items	429)		=		Line 429)		=	
43	Non-prorated Average	(WP B-2, Average of Line , Cols (a) and				(WP B-2, Average of			
1	Balance	(b))		=		Line , Cols (a) and (b))		=	
43	Proration								
2	Adjustment			=				=	

**WP B-Inputs - Adjustments to ADIT**

**Common Intangible - CRS**

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 Proration 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



4		2.03	4.3	=	=	=	=	=	=
		0	92						
45									
5	Prorat		53.						
45	ion		78						
6	Factor		%						
45									
7									
45									
8									
45	Beginning Balance of	(Line				(Line			
9	Prorated items	441, Col		=		441, Col		=	
		H)				N)			
46	Ending Balance of	(Line				(Line			
0	Prorated items	453, Col		=		453, Col		=	
		H)				N)			
46	Average Balance	(Average of Line 459 & Line				(Average of Line 459 &			
1	Prorated items	460)		=		Line 460)		=	
46	Non-prorated Average	(WP B-2, Average of Line , Cols (a) and				(WP B-2, Average of			
2	Balance	(b))		=		Line , Cols (a) and (b))		=	
46	Proration								
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 prorate actual balance



5		<u>2.03</u>	<u>4.3</u>	=	=	=	=	=	=
		<u>0</u>	<u>92</u>						
48									
6	Prorat		<u>53.</u>						
48	ion		<u>78</u>						
7	Factor		<u>%</u>						
48									
8									
48									
9									
49	<u>Beginning Balance of</u>		(Line				(Line		
0	<u>Prorated items</u>		<u>472, Col</u>	=			<u>472, Col</u>	=	
			H)				N)		
49	<u>Ending Balance of</u>		(Line				(Line		
1	<u>Prorated items</u>		<u>484, Col</u>	=			<u>484, Col</u>	=	
			H)				N)		
49	<u>Average Balance</u>		(Average of Line 490 & Line				(Average of Line 490 &		
2	<u>Prorated items</u>		<u>491)</u>	=			<u>Line 491)</u>	=	
49	<u>Non-prorated Average</u>		(WP B-2, Average of Line , Cols (a) and				(WP B-2, Average of		
3	<u>Balance</u>		<u>(b))</u>	=			<u>Line , Cols (a) and (b))</u>	=	
49	<u>Proration</u>			=				=	
4	<u>Adjustment</u>			=				=	

**WP B-Inputs - Adjustments to ADIT**

**Common General - Smart Grid City**

<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 Te</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>6</u>		<u>2.03</u>	<u>4.3</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>	<u>Beginning Balance of</u>		<u>(Line</u>				<u>(Line</u>		
<u>1</u>	<u>Prorated items</u>		<u>503, Col</u>	=			<u>503, Col</u>	=	
			<u>H)</u>				<u>N)</u>		
			<u>(Line</u>				<u>(Line</u>		
<u>52</u>	<u>Ending Balance of</u>		<u>515, Col</u>	=			<u>515, Col</u>	=	
<u>2</u>	<u>Prorated items</u>		<u>H)</u>				<u>N)</u>		
<u>52</u>	<u>Average Balance</u>		<u>(Average of Line 521 &amp; Line</u>				<u>(Average of Line 521 &amp;</u>		
<u>3</u>	<u>Prorated items</u>		<u>522)</u>	=			<u>Line 522)</u>	=	
<u>52</u>	<u>Non-prorated Average</u>		<u>(WP B-2, Average of Line , Cols (a) and</u>				<u>(WP B-2, Average of</u>		
<u>4</u>	<u>Balance</u>		<u>(b))</u>	=			<u>Line , Cols (a) and (b))</u>	=	
<u>52</u>	<u>Proration</u>								
<u>5</u>	<u>Adjustment</u>			=				=	

**\*\*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) (ln 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.

<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>Account 282 – Liberalized Depreciation-Transmission</u>														
<u>1</u>	<u>Days in Period</u>					<u>Averaging with Proration - Projected</u>			<u>Averaging Preserving Projected Proration – True-up</u>						
<u>2</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>3</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 increasing ADIT</u>	<u>Partially prorate actual activity below Monthly projection and is a reduction to ADIT</u>	<u>Partially prorated actual balance</u>	
<u>4</u>															
<u>5</u>															
<u>6</u>	<u>December 31<sup>st</sup> balance Prorated Items</u>														
<u>7</u>	<u>January</u>														
<u>8</u>	<u>February</u>														
<u>9</u>	<u>March</u>														
<u>10</u>	<u>April</u>														
<u>11</u>	<u>May</u>														
<u>12</u>	<u>June</u>														
<u>13</u>	<u>July</u>														
<u>14</u>	<u>August</u>														
<u>15</u>	<u>September</u>														
<u>16</u>	<u>October</u>														
<u>17</u>	<u>November</u>														
<u>18</u>	<u>December</u>														
<u>19</u>	<u>Total</u>														
<u>20</u>															
<u>21</u>	<u>Proration Factor</u>														
<u>22</u>															
<u>23</u>															
<u>24</u>	<u>Beginning Balance of Prorated items</u>				<u>(Line 6. &amp; Col H)</u>				<u>(Line 6. &amp; Col N)</u>						
<u>25</u>	<u>Ending Balance of Prorated items</u>				<u>(Line 18. &amp; Col H)</u>				<u>(Line 18. &amp; Col N)</u>						
<u>26</u>	<u>Average Balance Prorated items</u>				<u>(Average of Line 24 &amp; Line 25)</u>				<u>(Average of Line 24 &amp; 25)</u>						

27	<u>Non-prorated Average Balance</u>				<u>From WsD Avg Rate Base</u>				<u>From WsD Avg Rate Base</u>					
28	<u>Proration Adjustment</u>													
<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>														
1	<u>Account 282 – Liberalized Depreciation-General and Intangible</u>													
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	<u>December 31<sup>st</sup> balance Prorated Items</u>													
7	<u>January</u>													
8	<u>February</u>													
9	<u>March</u>													
10	<u>April</u>													
11	<u>May</u>													
12	<u>June</u>													
13	<u>July</u>													
14	<u>August</u>													
15	<u>September</u>													
16	<u>October</u>													
17	<u>November</u>													
18	<u>December</u>													
19		<u>Total</u>												
20														
21	<u>Proration Factor</u>													
22														













	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	<u>December 31<sup>st</sup> balance Prorated Items</u>												
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>				<u>(Line 217, &amp; Col H)</u>					<u>(Line 217, &amp; Col N)</u>			
25	<u>Ending Balance of Prorated items</u>				<u>(Line 229, &amp; Col H)</u>					<u>(Line 229, &amp; Col N)</u>			
26	<u>Average Balance Prorated items</u>				<u>(Average of Line 235 &amp; Line 236)</u>					<u>(Average of Line 235 &amp; 236)</u>			
27	<u>Non-prorated Average Balance</u>				<u>From WsD Avg Rate Base</u>					<u>From WsD Avg Rate Base</u>			
28	<u>Proration Adjustment</u>												
	Southwestern Public Service Company												
	<u>Accumulated Deferred Income Taxes Proration Factor</u>					<u>WsD.2 ADIT Proration Factor Table 21A</u>							
	<u>Rate Year=</u>												
<u>Line No.</u>													
1	<u>Account 190 – Federal Only NOL-General</u>												

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	<u>December 31<sup>st</sup> balance Prorated Items</u>													
7	<u>January</u>													
8	<u>February</u>													
9	<u>March</u>													
10	<u>April</u>													
11	<u>May</u>													
12	<u>June</u>													
13	<u>July</u>													
14	<u>August</u>													
15	<u>September</u>													
16	<u>October</u>													
17	<u>November</u>													
18	<u>December</u>													
19		<u>Total</u>												
20														
21	<u>Proration Factor</u>													
22														
23														
24	<u>Beginning Balance of Prorated items</u>					<u>(Line 247, &amp; Col H)</u>			<u>(Line 247, &amp; Col N)</u>					
25	<u>Ending Balance of Prorated items</u>					<u>(Line 259, &amp; Col H)</u>			<u>(Line 259, &amp; Col N)</u>					
26	<u>Average Balance Prorated items</u>					<u>(Average of Line 265 &amp; Line 266)</u>			<u>(Average of Line 265 &amp; 266)</u>					
27	<u>Non-prorated Average Balance</u>					<u>From WsD Avg Rate Base</u>			<u>From WsD Avg Rate Base</u>					
28	<u>Proration Adjustment</u>													

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







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

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

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

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)
			100% <u>Retail, Production</u>	100%			Total Included	
		Avg Balance	<u>Non-Transmission &amp; Other</u>	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		-						
<u>Subtotal - Form 1, p273</u>		-	-	-	-	-		
<u>Less FASB 109 Above if not separately removed</u>								
<u>Less FASB 106 Above if not separately removed</u>								
<u>Total</u>		-	-	-	-	-		
<u>Transmission Allocator [ GP or W/S ]</u>			0.0000%	100.0000%	0.0000%	0.0000%		
<u>Total</u>			0	0	0	0	0	

ADIT Account 282 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			100% <u>Retail, Production</u>	100%			Total Included	
		Avg Balance	<u>Non-Transmission &amp; Other</u>	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		-						
<u>Subtotal - Form 1, p275</u>		-	-	-	-	-		
<u>Less FASB 109 Above if not separately removed</u>								
<u>Less FASB 106 Above if not separately removed</u>								
<u>Proration Adjustment - Transmission (from WsD.2)</u>								
<u>Proration Adjustment - General &amp; Intangible (from WsD.2)</u>								
<u>Total</u>		-	-	-	-	-		
<u>Transmission Allocator [ GP or W/S ]</u>			0.0000%	100.0000%	0.0000%	0.0000%		
<u>Total</u>			0	0	0	0	0	



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

Proposed Effective Date: 4/16/2016

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

**Table 1**  
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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	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%	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	-	<b>GP</b>	-
10		Line 9, Col (5) divided by Col (3)		<b>= 0.00%</b>	
11					
12	ACCUMULATED DEPRECIATION	(Note A)			
13	Production	WP_B-1 Col. (d), Line 12	-	NA 0.00%	-
14	Transmission	WP_B-1 Col. (d), Line 13	-	DA 100%	-
15	Distribution	WP_B-1 Col. (d), Line 14	-	NA 0.00%	-
16	General Plant	WP_B-1 Col. (d), Line 15	-	W/S 0.00%	-
17	Intangible Plant	WP_B-1 Col. (d), Line 16	-	W/S 0.00%	-
18	Common Intangible	WP_B-1 Col. (d), Line 17	-	CE 0.00%	-
19	Common General	WP_B-1 Col. (d), Line 18	-	CE 0.00%	-
20	TOTAL ACCUMULATED DEPRECIATION	Sum Lines 13 through 19	-		-
21					
22	NET ACQUISITION ADJUSTMENT	(Note B)			
23	Production	WP_B-4 Col.(i) Line 15	-	NA 0.00%	-
24	Transmission Serving Production	WP_B-4 Col.(j) Line 15	-	NA 0.00%	-
25	Transmission Serving Transmission	WP_B-4 Col.(k) Line 15	-	DA 100%	-
26	TOTAL NET ACQUISITION ADJUSTMENT	Sum Lines 23 through 25	-		-
27					
28	NET PLANT IN SERVICE	(Note A)			

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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)			<b>NP= 0.00%</b>	
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	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	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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		(726,905)	-
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Line No.	SUPPORTING CALCULATIONS	Reference/Notes	Total		Total Transmission	
			Col. (3)	Col. (4)		
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		<b>TP=</b>	<b>0.00%</b>	
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)		<b>W/S=</b>	<b>0.00%</b>	
148						
149	Common to Electric Transmission Allocator	Common Plant to Electric (Common Plant Study) W/S Allocator, Line 147				
150		Line 149 times Line 150			0.00%	
151				<b>CE=</b>	<b>0.00%</b>	
152						
153						
154	RETURN	(Note N)	\$	%	Cost	Weighted
155	Long Term Debt	WP_G-1 Col (n), Line 6	-	0.00%	0.00%	0.0000
156	Preferred Stock	WP_G-1 Col (n), Line 8	-	0.00%	0.00%	0.0000
157	Common Stock	WP_G-1 Col (n), Line 14	-	9.72%	0.00%	0.0000
158	Total	Sum Lines 155 through 157	-	<b>ROR=</b>	<b>0.0000</b>	

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159  
 160

	PREPAYMENTS	ALLOCATION	FACTOR	TO	20XX FERC Form No. 1
161	ELECTRIC				
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)	
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.
- 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.

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.

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 **WS** 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

P be

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)		<b>GP= 0.00%</b>	
11					
12	ACCUMULATED DEPRECIATION	(Note A)			
13	Production	WP_B-1 Col. (d), Line 12	-	NA 0.00%	-
14	Transmission	WP_B-1 Col. (d), Line 13	-	DA 100%	-
15	Distribution	WP_B-1 Col. (d), Line 14	-	NA 0.00%	-
16	General Plant	WP_B-1 Col. (d), Line 15	-	W/S 0.00%	-
17	Intangible Plant	WP_B-1 Col. (d), Line 16	-	W/S 0.00%	-
18	Common Intangible	WP_B-1 Col. (d), Line 17	-	CE 0.00%	-
19	Common General	WP_B-1 Col. (d), Line 18	-	CE 0.00%	-
20	TOTAL ACCUMULATED DEPRECIATION	Sum Lines 13 through 19	-		-
21					
22	NET ACQUISITION ADJUSTMENT	(Note B)			
23	Production	WP_B-4 Col.(i) Line 15	-	NA 0.00%	-
24	Transmission Serving Production	WP_B-4 Col.(j) Line 15	-	NA 0.00%	-
25	Transmission Serving Transmission	WP_B-4 Col.(k) Line 15	-	DA 100%	-
26	TOTAL NET ACQUISITION ADJUSTMENT	Sum Lines 23 through 25	-		-
27					
28	NET PLANT IN SERVICE	(Note A)			
29	Production	Line 2 minus 13			

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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)			<b>NP= 0.00%</b>	
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	-		
	Add Back Account 565.25- System Integration					
78	Costs		WP_C-1 Line 34	-		
	Transmission Subtotal		Sum Lines 70 through 78	-	TP 0.00%	-
79						
80						
81	Administrative and General (Note I)		WP_C-2 Line 15	-		
82	Less: Acc. 924, Property Insurance		WP_C-2 Line 5	-		
			Sum Lines 81 through 82	-	W/S 0.00%	-
83	Balance of A & G					
84	Plus: Account 924, Property Insurance		Line 82	-	NP 0.00%	-
85	Account 928 - Transmission Specific		WP_C-4 Line 7	-	DA 100%	-
			Sum Lines 81 through 85	-		-
86	A & G Subtotal					
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. 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		-			-

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Line No.	SUPPORTING CALCULATIONS	Reference/Notes	Total	Allocator (Note O)	Total		
					Col. (3)	Col. (4)	Col. (5)
	Col. (1)	Col. (2)		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			<b>TP=</b>		<b>0.00%</b>
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)					<b>W/S= 0.00%</b>
148							
149	Common to Electric Transmission Allocator	FF1.356					
150		W/S Allocator, Line 147					0.00%
151		Line 149 times Line 150					<b>CE= 0.00%</b>
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	-	9.72%	9.72%	0.0000	
158	Total	Sum Lines 155 through 157	-				<b>ROR= 0.0000</b>
159							
160							
161	PREPAYMENTS ALLOCATION FACTOR TO ELECTRIC						

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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.
- D 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.
- E 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.
- F 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.
- G Includes only transmission related or functionally booked as transmission land held for future use.
- H Cash Working Capital will be set at and remain \$0 until such time as PSCo files and receives FERC approval.
- I 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.

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 =	<input type="text"/>	
SIT=	<input type="text"/>	(State Income Tax Rate or Composite SIT)
p =	<input type="text"/>	(percent of FIT deductible for state purposes)

If a change in an income tax rate is known sufficiently in advance to be reflected in the estimated rates that will become effective January 1 for the upcoming formula rate year, PSCo will reflect the new tax rate(s) in the estimated rate calculations for the months in which the new tax rate will be in effect for the formula rate year. Otherwise, such tax change will be captured and reflected in the annual formula true-up by weighting the tax rates in effect during the year by the number of days each such tax rate was in effect.

L Includes income related to transmission facilities, such as pole attachments, rentals and special use for the Transmission facilities included herein.

FERC 421.1 Gain on the Disposition of Utility Property will be assigned or allocated to the transmission function based on the specific property sold.

Revenue from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense

M Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission

Facilities, or is booked to transmission (e.g. step-up transformers) that is included in the development of OATT ancillary service rates,

or is otherwise not eligible to be recovered under this Tariff.

N Return on Equity will be set at 9.72%. Thereafter, any change will require a filing with the Commission pursuant to FPA Section 205 or a Commission order pursuant to FPA 206.

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

O The calculation of the **GP** Allocator is found on Line 10.

The calculation of the **NP** Allocator is found on Line 37.

The calculation of the **W/S** Allocator is found on Line 147.

The calculation of the **CE** Allocator is found on Line 151.

The calculation of the **TP** Allocator is found on Line 137.

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

changed without a Section 205 or 206 filing.

Proposed Effective Date: 4/16/2016

Approved Effective Date:

**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	<b>Account 281 - Accelerated amortization property (4)</b>					
2		-	-	-	-	-
3	Proration Adjustment (5)			-		-
4	Total Acct. 281 (Form No. 1 pg. 272-273, Line 17, Col. b & k)	-	-	-	-	-
5						
6	<b>Account 282 - Other Property (4)</b>					
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	<b>Account 283 - Other (4)</b>				
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	-				

Proposed Effective Date: 4/16/2016

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17, Col. b & k)	-	-	-	-
5				
6	<b>Account 282 - Other Property (4)</b>			
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	<b>Account 283 - Other (4)</b>			
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					<u>0.00%</u>
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					<u>0.00%</u>
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					<u>0.00%</u>
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

Approved Effective Date:

**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	<b>Account 190- Accumulated Deferred Income Taxes (2)</b>					
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	<b>Proration Adjustment (3)</b>			-	-	-
36	Total Plant Related- Allocated to Transmission	-	-	-	-	-
37	Labor Allocation Factors, ATRR Est. Line 147					<u>0.00%</u>
38	Total Plant Related Allocated to Transmission					-
39						
40	Related to All Plant					
41		-	-	-	-	-
42		-	-	-	-	-
43		-	-	-	-	-
44		-	-	-	-	-
45		-	-	-	-	-
46		-	-	-	-	-
47	<b>Proration Adjustment (3)</b>			-	-	-
48	Total Related to All Plant	-	-	-	-	-
49	Net Plant Allocation Factor, ATRR Est. Line 36					<u>0.00%</u>
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	<b>Total Account 190 (Form No. 1, page 234, line 8, cols b &amp; c)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note:

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

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

Note: 3. Reference WP\_ADIT Prorate

**Actual**

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

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6		-	-	-	-	-
7	Production Related - Energy					
8		-	-	-	-	-
9		-	-	-	-	-
10		-	-	-	-	-
11	Total Production - Energy Related	-	-	-	-	-
12	Plant Related- Direct Assigned to					
13	Transmission					
14		-	-	-	-	-
15		-	-	-	-	-
16		-	-	-	-	-
17		-	-	-	-	-
18		-	-	-	-	-
19		-	-	-	-	-
20		-	-	-	-	-
21		-	-	-	-	-
22		-	-	-	-	-
23		-	-	-	-	-
24		-	-	-	-	-
25	Proration Adjustment (3)					
26	Total Plant Related- Direct Assigned to	-	-	-	-	-
27	Transmission					
28	Plant Related- Allocated to Transmission					
29		-	-	-	-	-
30		-	-	-	-	-
31		-	-	-	-	-
32		-	-	-	-	-
33		-	-	-	-	-
34		-	-	-	-	-
35	Proration Adjustment (3)					
36	Total Plant Related- Allocated to	-	-	-	-	-
37	Transmission					
37	Labor Allocation Factors, ATRR Act.					
37	Line 147					0.00%
38	Total Plant Related Allocated to					
38	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	<b>Total Account 190 (Form No. 1, page 234, line 8, cols b &amp; c)</b>	-	-	-	-	-

Note:

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

Note:

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

Note:

3. Reference WP\_ADIT Prorate

Proposed Effective Date: 4/16/2016

**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.**

<b>Gross Plant</b>		<b>Intangible Plant</b>	<b>Steam Production</b>	<b>Hydraulic Production</b>	<b>Other Production</b>	<b>Transmission Plant</b>	<b>Distribution Plant</b>	<b>General Plant</b>	<b>Common Intangible</b>	<b>Common General</b>
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	<b>Accumulated Amortization</b>	<b>Depreciation</b>	<b>and</b>							



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46	Total																		
----	-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

47

48 **Plant Adjustments (4)**

49

50 **Gross Plant**

51

		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 54 - 66)	-	-	-	-	-	-	-	-	-	-

68

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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)	-	-	-	-	-	-	-	-	-	-

88 **Depreciation Expense**

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





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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).





Proposed Effective Date: 4/16/2016

Approved Effective Date:

47	Total									
----	-------	--	--	--	--	--	--	--	--	--

48

49 **Plant Adjustments (4)**

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

		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**







Proposed Effective Date: 4/16/2016

Approved Effective Date:

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).



Proposed Effective Date: 4/16/2016

Approved Effective Date:

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.									
22	Proration Factor			78%									
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

Approved Effective Date:

			6										
79	October	31	62	366	16.94%	-	-	-	-	-	-	-	-
80	November	30	32	366	8.74%	-	-	-	-	-	-	-	-
81	December	31	1	366	0.27%	-	-	-	-	-	-	-	-
82	Total		2,030	4,392		-	-	-	-	-	-	-	-
83													
84	Proration Factor			53.78%									
85													
86													
87	Beginning Balance of Prorated items			(Line 69, Col H)		-			(Line 69, Col N)		-		
88	Ending Balance of Prorated items			(Line 81, Col H)		-			(Line 81, Col N)		-		
89	Average Balance of Prorated items			(Average of Line 87 & Line 88)		-			(Average of Line 87 & Line 88)		-		
90	Non-prorated Average Balance			(WP_B-3, Average of Line 47, Cols (a) and (b))		-			(WP_B-3, Average of Line 47, Cols (a) and (b))		-		
91	Proration Adjustment					-					-		

**Account 281 - Accelerated amortization property**

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	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	Partially prorate actual activity above Monthly	Partially prorate actual activity below Monthly	Partially prorate actual activity below Monthly	Partially prorate actual balance



Proposed Effective Date: 4/16/2016

Approved Effective Date:

		6							
11	Tota	2,03	4,3						
3	l	0	92	-	-	-	-	-	-
11									
4									
11	Prorat		53.						
5	ion		78						
6	Factor		%						
11									
6									
11									
7									
11	Beginning Balance of		(Line				(Line		
8	Prorated items		100, Col	-			100, Col	-	
			H)				N)		
11	Ending Balance of		(Line				(Line		
9	Prorated items		112, Col	-			112, Col	-	
			H)				N)		
12	Average Balance		(Average of Line 118 & Line				(Average of Line 118 &		
0	Prorated items		119)	-			Line 119)	-	
12	Non-prorated Average		(WP_B-2, Average of Line 4, Cols (a) and				(WP_B-2, Average of		
1	Balance		(b))	-			Line 4, Cols (a) and (b))	-	
12	Proration								
2	Adjustment			-				-	

**Account 282 - Other Property**

**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	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	Partially prorate actual activity below Monthly projection and is a reduction to	Partially prorated actual balance

Proposed Effective Date: 4/16/2016

Approved Effective Date:

			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	Total										

Proposed Effective Date: 4/16/2016

4		2,030	4,392	-	-	-	-	-	-
14									
5	Proration Factor		53.78%						
14	Beginning Balance of Prorated items		(Line 131, Col H)	-		(Line 131, Col N)		-	
15	Ending Balance of Prorated items		(Line 143, Col H)	-		(Line 143, Col N)		-	
15	Average Balance of Prorated items		(Average of Line 149 & Line 150)	-		(Average of Line 149 & Line 150)		-	
15	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))		-	
15	Proration Adjustment			-				-	

**Account 282 - Other Property**

**Plant Related- Allocated to Transmission**

Days in Period				
A	B	C	D	E
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion 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 (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



Proposed Effective Date: 4/16/2016

Approved Effective Date:

5		2,030	4,392	-	-	-	-	-	-
17									
6	Proration Factor		53.78%						
17									
7									
17									
8									
17									
9									
18	Beginning Balance of Prorated items	(Line 162, Col H)		-	(Line 162, Col N)			-	
18	Ending Balance of Prorated items	(Line 174, Col H)		-	(Line 174, Col N)			-	
18	Average Balance of Prorated items	(Average of Line 180 & Line 181)		-	(Average of Line 180 & Line 181)			-	
18	Non-prorated Average Balance	(WP_B-2, Average of Line 66, Cols (a) and (b))		-	(WP_B-2, Average of Line 66, Cols (a) and (b))			-	
18	Proration Adjustment			-				-	

**Account 283 - Other**

**Plant Related- Direct Assigned to Production**

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	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



Proposed Effective Date: 4/16/2016

6		2,030	4,392	-	-	-	-	-	-
20									
7	Proration Factor		53.78%						
21	Beginning Balance of Prorated items		(Line 193, Col H)	-		(Line 193, Col N)		-	
21	Ending Balance of Prorated items		(Line 205, Col H)	-		(Line 205, Col N)		-	
21	Average Balance Prorated items		(Average of Line 211 & Line 212)	-		(Average of Line 211 & Line 212)		-	
21	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))		-	
21	Proration Adjustment			-				-	

**Account 283 - Other**

**Plant Related- Allocated to Transmission**

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



Proposed Effective Date: 4/16/2016

7		2,030	4,392	-	-	-	-	-	-
23									
8	Proration Factor		53.78%						
23									
9									
24									
0									
24									
1									
24	Beginning Balance of Prorated items		(Line 224, Col H)	-		(Line 224, Col N)		-	
24	Ending Balance of Prorated items		(Line 236, Col H)	-		(Line 236, Col N)		-	
24	Average Balance Prorated items		(Average of Line 242 & Line 243)	-		(Average of Line 242 & Line 243)		-	
4									
24	Non-prorated Average Balance		(WP_B-2, Average of Line 23, Cols (a) and (b))	-		(WP_B-2, Average of Line , Cols (a) and (b))		-	
5									
24	Proration Adjustment			-				-	
6									
24									
7									
24									
8									
24									
9	<b>Account 283 - Other</b>								
25	<b>Related to All Plant</b>								

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



Proposed Effective Date: 4/16/2016

8		2,030	4,392	-	-	-	-	-	-
26									
9									
27	Proration Factor		53.78%						
0									
27									
1									
27									
2									
27	Beginning Balance of Prorated items		(Line 255, Col H)	-		(Line 255, Col N)		-	
3									
27	Ending Balance of Prorated items		(Line 267, Col H)	-		(Line 267, Col N)		-	
4									
27	Average Balance of Prorated items		(Average of Line 273 & Line 274)	-		(Average of Line 273 & Line 274)		-	
5									
27	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))		-	
6									
27	Proration Adjustment			-				-	
7									
27									
8									
27									
9									
28									
0	<b>WP_B-Inputs - Adjustments to ADIT</b>								
28	<b>Electric Intangible - FERC 302</b>								

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



Proposed Effective Date: 4/16/2016

9		2,030	4,392	-	-	-	-	-	-
30									
0	Proration Factor		53.78%						
30	Beginning Balance of Prorated items		(Line 286, Col H)	-		(Line 286, Col N)		-	
30	Ending Balance of Prorated items		(Line 298, Col H)	-		(Line 298, Col N)		-	
30	Average Balance Prorated items		(Average of Line 304 & Line 305)	-		(Average of Line 304 & Line 305)		-	
6	Non-prorated Average Balance		(WP_B-2, Average of Line 85, Cols (a) and (b))	-		(WP_B-2, Average of Line , Cols (a) and (b))		-	
30	Proration 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



Proposed Effective Date: 4/16/2016

0		2,030	4,392	-	-	-	-	-	-
33									
1	Proration Factor		53.78%						
33									
2									
33									
3									
33									
4									
33	Beginning Balance of Prorated items		(Line 317, Col H)	-		(Line 317, Col N)		-	
5									
33	Ending Balance of Prorated items		(Line 329, Col H)	-		(Line 329, Col N)		-	
6									
33	Average Balance of Prorated items		(Average of Line 335 & Line 336)	-		(Average of Line 335 & Line 336)		-	
7									
33	Non-prorated Average Balance		(WP_B-2, Average of Line , Cols (a) and (b))	-		(WP_B-2, Average of Line , Cols (a) and (b))		-	
8									
33	Proration Adjustment			-				-	
9									

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

**Distribution Plant - 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



Proposed Effective Date: 4/16/2016

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



Proposed Effective Date: 4/16/2016

2		2,030	4,392	-	-	-	-	-	-
39									
3	Proration Factor		53.78%						
39									
4									
39									
5									
39									
6									
39	Beginning Balance of Prorated items		(Line 379, Col H)	-		(Line 379, Col N)		-	
7									
39	Ending Balance of Prorated items		(Line 391, Col H)	-		(Line 391, Col N)		-	
8									
39	Average Balance of Prorated items		(Average of Line 397 & Line 398)	-		(Average of Line 397 & Line 398)		-	
9									
40	Non-prorated Average Balance		(WP_B-2, Average of Line , Cols (a) and (b))	-		(WP_B-2, Average of Line , Cols (a) and (b))		-	
0									
40	Proration Adjustment			-				-	
1									
40									
2									
40									
3									
40									
4	<b>WP_B-Inputs - Adjustments to ADIT</b>								
40	<b>Common Intangible - FERC 302</b>								

**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 prorated actual balance



Proposed Effective Date: 4/16/2016

3		2,030	4,392	-	-	-	-	-	-
42									
4	Proration Factor		53.78%						
42	Beginning Balance of Prorated items		(Line 410, Col H)	-		(Line 410, Col N)		-	
42	Ending Balance of Prorated items		(Line 422, Col H)	-		(Line 422, Col N)		-	
43	Average Balance Prorated items		(Average of Line 428 & Line 429)	-		(Average of Line 428 & Line 429)		-	
43	Non-prorated Average Balance		(WP_B-2, Average of Line , Cols (a) and (b))	-		(WP_B-2, Average of Line , Cols (a) and (b))		-	
43	Proration 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



Proposed Effective Date: 4/16/2016

4		2,030	4,392	-	-	-	-	-	-
45									
5	Proration Factor		53.78%						
45									
6									
45									
7									
45									
8									
45	Beginning Balance of Prorated items		(Line 441, Col H)	-		(Line 441, Col N)		-	
46	Ending Balance of Prorated items		(Line 453, Col H)	-		(Line 453, Col N)		-	
46	Average Balance Prorated items		(Average of Line 459 & Line 460)	-		(Average of Line 459 & Line 460)		-	
46	Non-prorated Average Balance		(WP_B-2, Average of Line , Cols (a) and (b))	-		(WP_B-2, Average of Line , Cols (a) and (b))		-	
46	Proration Adjustment			-				-	

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

**Common Intangible - OMS**

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



Proposed Effective Date: 4/16/2016

5		2,030	4,392	-	-	-	-	-	-
48									
6	Proration Factor		53.78%						
48									
7									
48									
8									
48									
9									
49	Beginning Balance of Prorated items	(Line 472, Col H)		-	(Line 472, Col N)			-	
49	Ending Balance of Prorated items	(Line 484, Col H)		-	(Line 484, Col N)			-	
49	Average Balance Prorated items	(Average of Line 490 & Line 491)		-	(Average of Line 490 & Line 491)			-	
2	Non-prorated Average Balance	(WP_B-2, Average of Line , Cols (a) and (b))		-	(WP_B-2, Average of Line , Cols (a) and (b))			-	
49	Proration Adjustment			-				-	

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

**Common General - 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

50  
1



Proposed Effective Date: 4/16/2016

Approved Effective Date:

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

Proposed Effective Date: 4/16/2016

Approved Effective Date:

**\*\*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

Approved Effective Date:

**\*\*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)-(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.

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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.	Account 282 – Liberalized Depreciation-Transmission					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up					
2	Days in Period					F	G	H	I	J	K	L	M	N
3	A	B	C	D	E									
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 <sup>st</sup> 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)					

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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									
Line No.	Rate Year=													
1	<b>Account 282 – Liberalized Depreciation-General and Intangible</b>													
2	<b>Days in Period</b>				<b>Averaging with Proration - Projected</b>			<b>Averaging Preserving Projected Proration – True-up</b>						
3	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>	<b>L</b>	<b>M</b>	<b>N</b>
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 <sup>st</sup> 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														













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				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 <sup>st</sup>	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											

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

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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 <sup>st</sup> 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.







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

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

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

Proposed Effective Date: 4/16/2016

Approved Effective Date:

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

ADIT Account 282 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 Plant Related	Transmission Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description
282		-						
282		-						
282		-						
282		-						
282		-						
<b>Subtotal - Form 1, p275</b>		-	-	-	-	-		
<b>Less FASB 109 Above if not separately removed</b>								
<b>Less FASB 106 Above if not separately removed</b>								
<b>Proration Adjustment - Transmission (from WsD.2)</b>								
<b>Proration Adjustment - General &amp; Intangible (from WsD.2)</b>								
<b>Total</b>		-	-	-	-	-		
<b>Transmission Allocator [ GP or W/S ]</b>			0.0000%	100.0000%	0.0000%	0.0000%		
<b>Total</b>			0	0	0	0	0	

ADIT Account 283 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 Plant Related	0	0	Total Included in Ratebase	Description

Proposed Effective Date: 4/16/2016

Approved Effective Date:

Acc. No. Identification	from WsD	Related	Related	Related	Related	(E)+(F)+(G)	Description
283							
283	-						
283	-						
283	-						
283	-						
<b>Subtotal - Form 1, p277</b>							
	-	-	-	-	-		
<b>Less FASB 109 Above if not separately removed</b>							
<b>Less FASB 106 Above if not separately removed</b>							
<b>Proration Adjustment – Software (from WsD.2)</b>							
<b>Total</b>							
	-	-	-	-	-		
<b>Transmission Allocator [ GP or W/S ]</b>							
		0.0000%	100.0000%	0.0000%	0.0000%		
<b>Total</b>							
		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		-						
190		-						
<b>Subtotal - Form 1, p234</b>								
		-	-	-	-	-		
<b>Less FASB 109 Above if not separately removed</b>								
<b>Less FASB 106 Above if not separately removed</b>								
<b>Proration Adjustment – Transmission (from WsD.2)</b>								
<b>Proration Adjustment – General &amp; Intangible (from WsD.2)</b>								
<b>Proration Adjustment – Transmission NOL (from WsD.2)</b>								
<b>Proration Adjustment – General NOL (from WsD.2)</b>								
<b>Total</b>								
		-	-	-	-	-		
<b>Transmission Allocator [ GP or W/S ]</b>								
			0.0000%	100.0000%	0.0000%	0.0000%		
<b>Total</b>								
			0	0	0	0	0	